

FISCAL AND ADMINISTRATIVE GUIDELINES MANUAL
300 Budget and Budget Adjustment Requests (BAR)

“Grantees and Contractors are hereinafter referred to as Contractor.”

300.1 Budget Workbook

The Budget Workbook (budget) is reviewed and approved annually by the United States Department of Agriculture, Western Regional Office (USDA-WRO) through an annual State Plan process. The budget consists of the following tabs:

Tab	Purpose
Instructions	To assist the Contractor in completing the BCS, Prime Staffing, Prime Budget, Sub Staffing and Sub Budget tabs.
Budget Adjustments	Instructions for completing and submitting a request to adjust an approved budget.
Job Descriptions	For use when completing the Prime and Sub Staffing tabs.
BCS	Budget Cover Sheet (BCS) shows a comparison of the current and previous Federal Fiscal Year budgets by line-item.
Prime Staffing	Detailed budget of Salaries and Benefits for each personnel.
Prime Budget	Detailed budget of Operating, Equipment, Travel, Subcontractors, Other and Indirect costs.
Sub Staffing	Detailed budget of Salaries and Benefits for each personnel of a subcontractor(s).
Sub Budget	Detailed budget of Operating, Travel, Subcontractors, Other and Indirect costs for the subcontractor(s).

300.2 Budget Development

Contractors should refer to the Instructions tab of the budget for detailed instructions on how to utilize and complete the budget.

300.3 Budget Adjustments

A Budget Adjustment Request (BAR) is a proposed adjustment to an already approved budget. Many BARs can be approved by NEOPB and do not need to be approved by the California Department of Social Services (CDSS) or USDA-WRO.

300.4 When are BARs Required?

All Contractors must reasonably anticipate future spending patterns when submitting the budget to the annual State Plan or adjust their budgets after the State Plan is approved. BARs are required when there are revisions to budget line-items due to changes in programmatic needs or purchases of new items to deliver services not in the SNAP-Ed State Plan approved by USDA WRO.

300.5 BAR Process and Procedure

All changes within the Contractor’s budget must be approved by their Project Coordinator and submitted to NEOPBfiscalrequest@cdph.ca.gov, and copy their Contract Manager (CM).

The CM will review the requested changes and determine if it meets the requirement for CDSS review and approval by comparing it to the CDSS BAR checklist (Section 300.10).

- a) If the BAR does not meet any of the items on the checklist, the CM will approve or deny the BAR. The CM will share the approval or denial with the Contractor and a copy of the BAR will be retained by both in their files.
- b) If the BAR meets one or more of the items on the checklist, the CM will submit the BAR to CDSS for review and approval, on the allowable dates (Section 300.6).
- c) CDSS will review the BAR and determine if it will require USDA-WRO approval (Section 300.10). If the BAR does not require USDA-WRO approval, CDSS will approve or deny the BAR. CDSS will notify the CM and indicate that the BAR was approved or denied. The CM will share the approval or denial with the Contractor and a copy of the BAR will be retained by both in their files.
- d) If the BAR requires USDA-WRO approval, CDSS will submit the BAR to USDA-WRO for review and approval.
- e) USDA-WRO will review the BAR, ask for additional information, if necessary, and approve or deny the BAR. USDA-WRO will notify CDSS of the approval or denial. CDSS will notify the CM that the BAR was approved or denied. The CM will share the approval or denial with the Contractor and a copy of the BAR will be retained by both in their files.
- f) The BAR may be approved, denied, approved in part, or approved with condition. A conditional approval may be a budget request that is not normally allowed, but was given a waiver or exception due to special circumstances. This exception does not set any precedence and does not represent future approvals. Any partial or conditional approval shall be adhered to by the Contractor and reflected in the final approved budget.

300.6 BAR Submission Dates

There is no limit to the number of BARs that can be submitted to NEOPB each FFY; however, only two BARs can be submitted to CDSS or USDA-WRO for review and approval on the following due dates:

- a) February 1: BARs submitted to CDSS after February 1 will not be processed until the next available deadline, June 1st.
- b) June 1: All BARs, requiring CDSS or USDA-WRO approval, must be submitted to CDSS by June 1 for final processing for the current FFY. BARs submitted after June 1 will not be processed, per USDA-WRO direction.

NOTE: BARs affecting the overall allocation, the State budget, and BARs affecting scope or objective which impacts activities that are not previously approved in the State Plan must be submitted no later than **April 1st**. These BARs will require a formal amendment

process for approval from USDA-WRO. CDSS will coordinate the amendment process separately with NEOPB prior to April 1st.

300.7 Submitting a BAR

Contractors should submit BARs to NEOPBfiscalrequest@cdph.ca.gov and copy the assigned CM.. The CM's goal is to process all BARs within 10 working days from receipt of the BAR, provided the BAR does not have to be forwarded to CDSS for review, approval or denial.

If the BAR requires CDSS review, the CM will submit the BAR to CDSS on the submission date (Section 300.6) and CDSS will immediately review for approval or denial. CDSS's goal is to process all BARs within 15 working days from the day a complete BAR is submitted, provided the BAR does not have to be forwarded to USDA-WRO for review, approval or denial. USDA-WRO's goal is to process all BARs within 15 working days from the day a complete BAR is submitted. Overall, a BAR requiring USDA WRO's approval should take approximately 40 business to approve under normal circumstances.

Contractors may request BAR status updates after the 10-day review period for NEOPB has expired. Likewise, Contractors may request BAR status updates from the CM after the 15-day review period has expired for CDSS and USDA-WRO.

300.8 Budget Adjustment Request (BAR) Form

Contractors are to complete both sections of the BAR form to identify and describe the proposed changes. The BAR Form is to be submitted with the BAR to NEOPB (Appendix 26).

The Contractor's program coordinator must check each box to indicate approval of the changes. The CM will also check each box to indicate that they have reviewed the BAR and identify if CDSS review is required.

The BAR Form should reflect the original or most recent approved budget amounts, the amended amounts, percentage change and the dollar difference for each section. If you have submitted a previous BAR, indicate amounts that were approved in the latest approved BAR.

300.9 BAR Instructions

Contractors should refer to the BAR Instructions tab of the budget for detailed instructions on how to complete a BAR.

- a) Utilize your latest approved budget workbook to complete the proposed changes in your budget.
- b) Complete the applicable proposed changes in the appropriate columns of the budget tabs. Explain whether the change is an increase, decrease, deletion or addition of a line item, and indicate the exact dollar amount in the "Budget Revision" column.

- c) Provide justification for changes in the “Budget Revision Justification” column and provide back-up documentation as necessary.

300.10 CDSS/USDA-WRO Review Guidelines

The following circumstances require review from the California Department of Social Services (CDSS) and USDA-WRO, if not included in the WRO approval of the annual state plan:

- a) State or local changes in the audiences or geographic settings that require an alternative targeting methodology not already approved.
- b) State or local requests to purchase, print or develop new materials, media ads (including campaign and media messages), on-line marketing, or reinforcement items that were not approved in the State plan.
- c) State or local requests to use educational materials or curricula, or any changes in scope of work (including new sub-grantee) that were not approved in the State plan.
- d) State or local requests for theft sensitive items, such as computers, cameras, etc., regardless of cost that were not approved in the State plan
- e) State or local requests adding equipment totaling over \$5,000 in fair market value that were not approved in the State plan
- f) State or local requests for In-State and/or Out-of-State travel or attendance at conferences that were not approved in the State plan.