



Title Revision of the Budget Administration Process	Document Code No. BUD 9-1 (AP)
Department/Issuing Agency Office of Financial Management	Effective Date August 18, 1994
Approved <i>Lauren Jorri</i>	

1.0 SUBJECT TITLE: Mid-year Budget Revisions

1.1 EFFECTIVE DATE: August 18, 1994

1.2 TYPE OF ACTION: New

1.3 KEY WORDS: Budget revision, interfund transfer

2.0 PURPOSE: To revise and streamline the process for administering County departmental budgets during the year.

3.0 ORGANIZATIONS AFFECTED:

3.1 All Executive departments, offices and agencies.

4.0 REFERENCES:

4.1 King County Code, Chapter 4.04.040.B;

5.0 DEFINITIONS:

5.1 "Budget Revision" means any document or other authorization used to transfer, increase, or decrease legally appropriated budget authority in the County's accounting and general ledger system. Those most commonly used are transaction code (T/C) 23s, 24s, and 27s. This also includes **Request for Personnel Action** forms which implement personnel actions such as reclassifications and have the same impact as T/C 23s or T/C 27s.

5.2 "**Interfund Transfer Voucher**" means any document or other authorization used to transfer cash between County funds, departments, organizations, or accounts. The most commonly used is transaction code T/C 34.

5.3 "**Contingency Accounts**" - means those accounts in the 59000 grand account group used to budget for contingent events. These accounts can be used to budget for both positive and negative (contra) contingent events.

6.0 POLICIES:

- 6.1 Executive departments, offices and agencies will be responsible for administering their budgets in accordance with K.C.C. 4.04.040.B.
- 6.2 Unless specifically revised by this Administrative Policy, all existing policies, procedures, and responsibilities relating to the administration of departmental budgets will remain unchanged. In the event of a County-wide underexpenditure requirement, budget revisions will be administered and reviewed to ensure that required underexpenditure levels are achieved.
- 6.3 Budget revisions affecting contingency accounts or implementing mid-year appropriation ordinances will continue to require the approval of the Office of Financial Management's Budget Division prior to implementation.
- 6.4 Request for Personnel Action forms having current year budget impact shall be balanced and submitted as T/C 27 transactions by the affected Executive department. (i.e., Decreases in budgetary accounts will be identified to offset the current year costs of the related personnel action.) However Budget Division approval is not required prior to processing.

7.0 PROCEDURES:

ACTION BY:

ACTION:

Budget Revisions

- | | | |
|-----------------|-------|---|
| Departments | 7.1 | Transmits budget revisions, except those referenced in Section 6.3, to ARMS Control. |
| | 7.2 | If budget revision affects contingency accounts or implements mid-year appropriation ordinances, transmit to the Budget Division. |
| Budget Division | 7.2.1 | Review and approve the budget revision prior to forwarding to ARMS Control. |
| ARMS Control | 7.3 | Enters budget revision into ARMS and transmits copies to the Budget Division and the initiating Department. |

Request for Personnel Action Forms

- | | | |
|-------------|-----|---|
| Departments | 7.4 | <u>Upon receipt of OHRM authorization letter</u> , prepares a Request for Personnel Action form complying with the provisions of Section 6.4 and submits the completed and approved form to ARMS Control. |
|-------------|-----|---|

ARMS Control 7.5 Enters Request for Personnel Action form into ARMS and transmits copies to the Budget Division and the initiating Department.

Interfund Transfer Vouchers

Departments 7.6 Prepares the interfund transfer voucher and obtains the approval of authorized representatives of both the receiving and disbursing funds or departments. Submits the voucher to ARMS Control.

ARMS Control 7.7 Enters the interfund transfer voucher form into ARMS and transmits copies to the receiving and disbursing funds or departments.

8.0 RESPONSIBILITIES:

- 8.1 All agencies shall administer their budgets in accordance with K.C.C. 4.04.040.B and any other policies and procedures currently in effect.
- 8.2 OHRM shall be responsible for ensuring that all Request for Personnel Action Forms are adequately reviewed and approved prior to their return to the department.
- 8.3 ARMS Control shall ensure that copies of all budget revisions and Request for Personnel Action forms are transmitted to the Budget Division on a timely basis after being entered into ARMS.
- 8.4 The Budget Division shall be responsible for monitoring agencies' budgets during the year and communicating any problems or issues identified to departmental management for resolution.



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August 24, 1994

TO: DEPARTMENT POLICY/PROCEDURE MANUAL STATIONS

FM: Archives and Records Management Section

RE: Distribution of Administrative Policy BUD 9-1 (AP)

This memo transmits Administrative Policy BUD 9-1 (AP), "Revision of the Budget Administration Process." Please place this new policy in your AP Policy/Procedure Binder behind the BUD index tab.

If you have any questions, please call Linda Grob at 296-1572.