These instructions apply to changes to a schedule within an item.

1. Separation of Requests

The STD. 26, is limited to a single appropriation, including supplemental appropriations augmenting it.

Each request for the revision of a change within an item must be limited to transactions associated with a single proposal. Accordingly, each will be reviewed on its own merits without concern for unrelated transactions. However, all budget changes dependent upon approval of the proposal are included in STD. 26. If space on the form is insufficient, insert totals only and include detail in a supporting schedule.

2. BR Number

Document numbers are assigned by the agency in order of submission. A new series is started each fiscal year. To allow for direct expenditure charges to subsidiary appropriations and funds, departments may need to process a budget revision to remove the payables and schedule the subsidiary items. Budget revisions to remove the payables and schedule the subsidiary items must be processed prior to any other budget revision or executive order.

Departments must identify these budget revisions as BR-1 for both the main and subsidiary items. The "BR-1" is reserved solely for removing payables and scheduling subsidiary items. Any department that does not need to remove payables and schedule the subsidiary items must designate their first budget revision as "BR-2".

3. Appropriations–Source of Funds (Top Portion)

Under this section, list the appropriate (e.g., Budget Act Item) to be revised followed by prior budget revisions, misc. adjustments, EOs, etc. The beginning appropriation amount must agree with the Final Budget Summary. This section must agree with the appropriation accounts maintained by the SCO. For a current operations budget revision, the format of available funds includes such items as:

Item No.____, Budget Act of 20____

EO No. ____, Allocation for Contingencies and Emergencies

EO No. ____, Deficiency Authorization

Transfer (from item ____, Budget Act of ____)

Totals

4. Appropriations–Amounts Available (Top Portion)

This column will carry the dollar amounts available (before giving effect to this revision) of items listed under the Appropriations–Source of Funds column.

5. Appropriations–Revision Requested (Top Portion)

This column reflects the dollar amounts of the proposed revision as listed under the Appropriations–Source of Funds column.

Show "no change" in this column if the revision does not affect the appropriated–amount at the item level.

(Continued)

6. Source of Funds (Bottom Portion)

This section will reflect the distribution of funds when there is an applicable appropriation schedule, by listing the individual programs and any existing or proposed appropriated reimbursement.

7. Amounts Available (Bottom Portion)

This column will carry the distribution of the dollar amounts available, (before giving effect to this revision) for funds to which an appropriation schedule is applicable. All amounts of appropriated reimbursements will be deducted from the Total of Schedule amount to arrive at the Net Appropriations Total which will agree with the total of the balances maintained by SCO.

8. Revision Requested Column (Bottom Portion)

This column will reflect the distribution, by individual programs or categories, of the dollar amounts related to any proposed increase (+) or decrease (-).

Any proposed change in appropriated reimbursements will be shown in this column and either added to or deducted from the Total of Schedule amount.

To avoid doubt of intended distribution place a dash (-) in the column for each program or category line not used.

9. Revision Approved

This column is left blank by the department. It is used by the Finance analyst to indicate amounts approved that are different than revision request column.

10. Purpose of Revision

Present in this section, or in supporting schedules, all of the facts necessary for consideration of the proposal. Complete information will result in more expeditious handling of documents.

Number and Distribution of Copies:

Four copies of BR, STD.26, are required by the Finance budget staff, one of which is returned after approval. The original is forwarded to SCO whenever the request involves any of the following changes of a Budget Act appropriation:

a. Remove payables from the main item and schedule the subsidiary items (BR-1).

b. Transfers between programs, projects, or categories scheduled in the Budget Act.

c. Transfers between projects of a major construction appropriation. Generally, STD. 26 is not used for capital outlay adjustments.

d. Augmentations or reductions in programs, projects or categories by reason of increases or decreases in reimbursements.

e. Scheduling the detail of unallocated adjustments.