

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

**1. Separation of Requests**

The [STD. 26](#) is limited to a single item of appropriation.

Each request for revision within an item must be limited to transactions associated with a single proposal. Accordingly, each will be reviewed on its own merits. However, all budget changes within the item dependent upon approval of the proposal should be included in the 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 department in order of submission. A new series is started each fiscal year.

**3. Appropriations—Source of Funds (Top Portion)**

Under this section, list the appropriation (e.g., Budget Act Item) to be revised followed by prior budget revisions, miscellaneous 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 (e.g., reimbursement authority).

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**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.

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**6545 (Cont. 2)**

(Revised 10/2017)

**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. Transfers between programs or projects scheduled in the Budget Act.
- b. Transfers between projects of a major construction appropriation.  
Generally, STD. 26 is not used for capital outlay adjustments.
- c. Augmentations or reductions in programs or projects by reason of increases or decreases in reimbursements.
- d. Scheduling the detail of unallocated adjustments.