

Policy on Budget Modifications at the Open Society Foundations

This policy is in effect from May 4th 2015, and will be revised periodically based on experience. Suggestions for revision can be sent to Greg Taylor, Budget Director for OSF.

This policy is designed to enable budgets at OSF to be flexible and responsive to changing circumstances and opportunities. It contains an initial attempt to strike an appropriate balance between keeping budgets up-to-date with latest information and expectations, without creating an administrative burden. The policy is a work-in-progress and will be changed by improvements that are identified as it is applied across OSF.

The Budget Office¹ will support you through the implementation and use of this policy by:

- being available to meet with you and your team regularly to assist and advise on budget modifications;
- providing improved variance reports in 2015 that are user-friendly and are available on a more timely basis; and
- providing training and guidance on how to use this policy in conjunction with variance reports.

What is a budget modification?

A budget modification is a change to the current year's approved budget.

Budget modifications may be required for any of the three below scenarios:

Type 1: Shifting of funds between a unit's² **categories of work, sub-divisions, accounts, geographies or fund class** (charge codes³) to more accurately reflect the unit's anticipated expenditures primarily due to **changes in work plan or strategy**. Such modifications would not increase the overall amount of a unit's budget, and may include transfers from Director's Reserves. This type of budget modification may also be used to reduce a unit's budget if it identifies savings or anticipates significant underspends. These modifications are discussed in section 1 below.

Type 2: Transfers of funds from the central reserve funds that would increase the overall amount of a unit's budget for specific period of time (in accordance with the Policy on Reserve Funds⁴). The use of reserve funds would not increase a unit's base budget on a permanent basis.⁵ Modifications relating to transfers of funds from the reserve funds are discussed in section 2 below.

Type 3: Personnel changes, both permanent and temporary, that have budgetary implications. These are discussed in section 3 below.

¹ A list of Budget Office contacts is available at: <https://karl.soros.org/communities/budget/wiki/portfolio-assignment>.

² For the purpose of this policy, a **unit** is defined as any Thematic or Geographic Program, National or Regional Foundation, Advocacy Office, or Administrative Department.

³ For the purpose of this policy, account code, division, program code, fund class, geography, category of work, event and other relevant codes are called **charge codes**. This policy refers to budget modifications relating to most common of these charge codes (category of work, division, account code and geography), but the budget office should also be notified of significant changes to legal entity, event code or fund class, if any.

⁴ Policy on Reserve Funds available at: <https://karl.soros.org/communities/reserves/view.html>.

⁵ The **base budget** is the amount of funds that is approved for a unit by the Global Board, prior to the addition of any reserve funds or rollovers/management commitments.

What is a budget allocation?

The term “budget modification” has sometimes been used interchangeably with the term “budget allocation”. However, a budget allocation is used to describe only one of several specific forms of budget modification described as Type 1 above: an amount of budget being allocated from one unit to another, generally from a program to a foundation resulting in a change to the fund class, but not division/program code, and will not be addressed by this policy as it has its own process, as described in appendix A part 2.

1. Type 1: Shifts between charge codes

Each December, the OSF budget for the following fiscal year is approved by the Global Board. It is understood that the annual budget is prepared as a best estimate, at the time of its submission, of the future funding needed to conduct the approved work-plans and strategies. It is expected that budget numbers will change when new circumstances and opportunities arise during the year. To maintain a budget that reflects such changes during the year, each unit’s budget should be modified regularly as described in section 1.5. OSF’s modified budget for the current year is submitted for approval to the Global Board each time it meets.

1.1 Why does the budget need to be modified?

The primary purposes of budget modifications are to:

- I. Keep budgets up-to-date to reflect the current plan for allocating OSF resources, taking into account new circumstances and opportunities that arise during the year, and keep staff, management and the Global Board informed of any changes to this plan;
- II. Obtain approval from management and the Global Board for any significant change from a unit’s approved strategy and/or workplan;
- III. Provide relevant OSF stakeholders, including management and the Finance Department, with information that will result in an accurate spending forecast and cash flow plan; and
- IV. Allow any savings resulting from underspending against units’ budgets to be returned to reserves, enabling the funding of new opportunities by other programs, foundations, advocacy offices and administrative units. Any voluntary mid-year budget reductions by units forecasting lower spending than the approved budget would not affect a unit’s base budget in future years.

1.2 Which budget modifications will require approval?

At OSF, budgets are prepared on a detailed level that indicates a specific category of work, sub-division, expense category, fund class and geography for each item of planned expenditure. These classifications are known collectively as “charge” codes.

To ensure that budgets are modified to reflect current plans, all units are encouraged to modify their budgets whenever plans change. Most budget modifications will be relatively minor and will not require approval. However, as explained below some budget modifications will require approval.

In general, approval is required for changes to categories of work, geography and expense categories due to their strategic importance:

- As categories of work represent the primary link between a unit’s strategy and its budget, any significant shift between categories of work may indicate a change in a unit’s Board-approved strategy, therefore requiring approval.
- The countries and/or region/s that will benefit from our work are outlined in each unit’s strategies and work-plans, and the Global Board considers and approves these strategies along with their accompanying budgets. Any significant shift between countries or regions may indicate a change in a unit’s Board-approved strategy, therefore requiring approval.
- All units at OSF should endeavor to maximize efficiency in the use of resources and thereby minimize administrative costs. As the Global Board Committee approves the level of a unit’s administrative costs during the budget process with a view to maximizing efficiency, any shifts from program costs to administrative costs would therefore require approval.

As sub-divisions reflect OSF’s internal management structure, no approval is required for budget transfers between sub-divisions. In addition, no approval is required for budget transfers between fund classes. However, any significant shifts between sub-divisions or between fund classes should still prompt a budget modification so that the budget reflects the current anticipated expenditures for the year. Further details on shifts in fund class are available in Appendix A Part 2.

The table below indicates when approval of a budget modification is required.

Table 1. Approval threshold

Charge Code	Approval of Relevant Authority (cumulative annual threshold)*	Notes
Category of Work (CoW)	> 20% of a unit's budget for CoW or > \$200,000 (whichever is lower)	Threshold applies to both the code funds are transferred from and the code funds are transferred to . Approval is not required for transfers from the Director's Reserve under the "unclassified" category of work.
Geography	> 20% of a unit's budget for country or region or > \$200,000 (whichever is lower) Country budget applies to Regional Programs and Foundations Region budget applies to Thematic Programs and Advocacy Offices	
Expense Category	> \$20,000 shift from Program Costs (grants/professional fees) to Administrative Costs (personnel/travel & conference/other)	see definitions of program and administrative costs in Appendix A Part 1

*Cumulative annual threshold include all changes initiated from the originally approved budget for each charge code in table 1. Approval is required each time the cumulative modifications pass the threshold.

A budget modification may involve budget shifts between one or more charge codes. In cases where change requires modification to more than one of these charge codes all necessary modifications should be made at the same time. The approval threshold for a modification would apply if any part of a single move is captured in the above table.

Cumulative annual threshold

The threshold levels for approval are defined on a cumulative annual basis from the originally approved budget, which means:

1. When cumulative changes initiated from the originally approved budget exceed the threshold (including a combination of changes that are individually lower than the threshold), approval is required for the combined changes that push the cumulative amount above the threshold.

For example: Three modifications to a category of work of \$50,000 each have already been notified to the Budget Office. None of these required approval. With a fourth request of \$60,000, the combined changes of \$210,000 require approval as the cumulative changes are above the \$200,000 annual threshold.

2. Once approval has been granted for change above the threshold, any subsequent changes do not require additional approval until they surpass the threshold again.

For example: A first modification of \$250,000 (27%) to a category of work has already been approved. No additional approval will be required for any further changes to the same category of work until they surpass the threshold again (i.e. \$450,000 or 47% of a unit's budget for a given CoW, whichever is lower).

Geography

The geography level for the approval threshold is defined based on how the Global Board Committee on Strategy, Budget and Performance reviews and approves the budgets of the different OSF units. For Regional Programs and Foundations, the level of geography to be considered for the approval threshold is country; for Thematic Programs and Advocacy Offices the level of geography to be considered for the approval threshold is region.

For example: If the regional Eurasia Program transfers \$210,000 within its budget from Belarus to Ukraine, it will require approval. The same shift by the thematic Public Health Program would not require approval, as this modification would be within a single region (Eurasia). However, if the Public Health Program were to transfer \$210,000 within its budget from Belarus (Eurasia) to Albania (Europe), it would require approval as it would be a shift in budget between regions.

1.3 Who has authority to approve budget modifications?

As the original budget is approved by the Global Board based on the recommendations of its Committee on Strategy, Budget and Performance, any material changes to the budget must also be approved by the Committee. Such changes will be reviewed and approved by the Board each time it meets. However, not all modifications will require approval, as indicated by the thresholds in Table 1; approval is generally only required for material changes that either indicate a change in strategy or a possible increase in administrative costs.

Where a unit has its own governing board, approval for any material changes (see table 1) should be obtained from this board prior to the submission of the budget modification. Budget modifications do not need approval from advisory boards.

As budget modifications above the thresholds in Table 1 may indicate a change in a unit's Board-approved strategy, the Strategy unit should be informed on proposed budget modification/s. As described in section 1.5 2(c) below, the Strategy Unit and the Budget Office will automatically be informed of any proposed budget modifications submitted for approval. The Strategy Unit will follow up to collect additional information as necessary. The Budget Office will perform a preliminary check for completeness and accuracy of any request for material changes before they are provided to the Committee on Strategy, Budget and Performance for review and approval.

Units will receive e-mail notification of the approval or rejection of the budget modification request from the Office of the President within 10 calendar days.

In the event a proposed budget modification is not approved by the Committee, the reason for this decision will be shared directly with the unit requesting the modification.

1.4 What tools will be available to track expenditures against budget?

In order to assist unit managers with forecasting any anticipated shifts between budgeted expenditures, variance reports will be made available to OSF units on a monthly basis within one week following the closure of the global financial accounts (approximately the 15th to the 20th of the following month). Directors, managers and staff should use these reports to:

- track expenditures against budget;
- check that expenditures are correctly coded or are valid charges
- consider whether any budget modifications may be required; and
- review any previous budget modifications.

1.5 How do I request a budget modification?

All units are encouraged to modify their budgets whenever plans change. However, at a minimum, OSF units are required to review their budgets and submit budget modifications on a quarterly basis. Any modifications above the thresholds in Table 1 will require approval by the Global Board Committee on Strategy, Budget and Performance. All budget modifications, including those with approval by the Committee, will also be submitted to the Global Board for its review and approval each time it meets.

The below guidelines detail the submission process:

1. Central units should complete their budget modifications in Adaptive Planning. Your contact in the Budget Office will review your modifications to check they have been entered correctly. Detailed instructions for completing modifications in Adaptive Planning are included in Appendix C of this policy. Foundations should complete their budget modifications in GMS or other agreed system, as applicable, and send the updated import file to the Budget Office on a monthly basis. Network Finance (GMS) or the Budget Office will send instructions on the submission process.
2. If a budget change requires approval of the Global Board Committee on Strategy, Budget and Performance (see table 1), in addition to the action above:
 - a. Obtain approval from Governing Board (if applicable);
 - b. Complete the Budget Modification Request Form (Appendix B);

- c. Submit the completed request using the e-mail #budgetmodification@opensocietyfoundations.org with the subject “Budget Modification Request”. This e-mail will be sent to the Office of the President and will be provided to the Committee on Strategy, Budget and Performance. The Strategy Unit and Budget Office are members of this e-mail distribution list and will automatically receive your request as well.
- d. The Strategy Unit and your Budget contact will follow up accordingly to collect additional information as necessary. A list of budget contacts is available at <https://karl.soros.org/communities/budget/wiki/portfolio-assignment> .

2. Type 2: Transfers from Reserve Funds

Guidance regarding the application and approval process for reserves is outlined in the Policy for the Reserve Funds, available at: <https://karl.soros.org/communities/reserves/view.html>. This policy on budget modifications describes the procedural aspects of the use of reserves once the use of reserve funds has been approved.

2.1 What guides the allocation of reserves?

Budgets allocated from the reserve funds should be used within the current budget year. A management commitment (“MC”) may be appropriate when there is an unused amount of allocated reserve funds at the end of the fiscal year in which they were awarded, and the MC request meets the necessary criteria. Use of reserve funds may only be extended once, and not beyond December of the second fiscal year.

The principles that guide the allocation of reserves are framed in the Policy on Reserve Funds <https://karl.soros.org/communities/reserves/view.html>.

2.2 Director’s Reserves

Before Director’s Reserves funds can be spent, they need to be transferred to the specific charge codes (including category of work, division, account and geography) where the actual expenditures will be incurred. Any shifts from a Director’s Reserve fund require a budget modification. Regional programs, thematic programs, and advocacy offices should make the necessary budget adjustments in Adaptive Planning; foundations should modify their budget in GMS or other agreed system, as applicable, and send the updated import file to the Budget Office on a monthly basis. The shift **from** the Director’s reserve doesn’t require approval. However, the shift **to** a specific category of work or geography is subject to the regular approval thresholds.

2.3 Shared Framework, General Reserves and Chairman’s and President’s Reserves

The Policy on Reserve Funds establishes the necessary information that must be provided when requesting reserve funds. Shared Framework, General Reserve funds and Chairman’s and President’s Reserve funds must be requested from the relevant authority, copying Victoria Choong and David Knuth from the Budget Office at #budgetreserves@opensocietyfoundations.org.

Upon approval of a reserve fund request, the Budget Office will coordinate with the relevant unit to determine the appropriate charge codes to transfer the reserve funds to that unit’s budget. For regional programs, thematic programs, administrative departments and advocacy offices, the Budget Office will make the necessary budget adjustments in Adaptive Planning within one week. Foundations will modify

their budget in GMS or other agreed system, as applicable, and send the updated import file to the Budget Office on a monthly basis along with other modifications.

2.4 What tools will be available to track expenditures of reserve funds against budget?

All units should ensure that approved reserve funds are transferred to appropriate charge codes in their budget that will allow them to track the expenditure of the reserve funds. Starting in 2015, spending against each reserve project will be tracked by using a project/event code. It will allow units to easily capture expenses related to the reserve project: grants, travels, consultancies, conferences, and any other expenses. The unique reserve fund ID that is assigned to the reserve approval on KARL also serves as the project/event code. For Thematic, Regional Programs, Advocacy Offices and Administrative Departments, project/event field can be searched for/entered in the same way as Division, Category of Work, and Geography in all systems. For Foundations, however, the project/event field does not exist in your system yet. Foundation finance directors should discuss with their budget office contact a possible workaround so reserve expenditures can be tracked.

3. Type 3: Personnel Changes with budgetary implications

The Budget Office will modify budgets to reflect personnel changes upon notification of the approved changes from the Human Resources Department.

Appendix A. Explanation of expense categories and fund class.

Part 1. Expense Categories

There are five broad expense categories used at OSF, and each one of these categories may have associated sub-expense categories and numerous different general ledger (GL) account codes.

The expense categories used by OSF are shown below:

- Personnel (benefits and compensation)
 - Salary & Wages
 - Other Personnel
- Professional Fees
- Travel & Conferences
- Grants
- Other
 - Capital Purchases
 - Software
 - Mail Services
 - Office Support
 - Publishing
 - Rent
 - Telecommunications
 - Other Costs

For the purpose of this policy, any shifts of more than **\$20,000** from the **Grants** and **Professional fees** expense categories to the **Personnel, Travel & Conference** and **Other** expense categories within the unit's budget require approval of the Global Board Committee.

Any shifts from the **Personnel, Travel & Conference** and **Other** expense categories to **Grants** and **Professional fees** expense categories do not require approval.

Any shifts between account codes within the same expense category or sub-expense category do not require approval.

Part 2. Fund Class

Budget Allocations

Collaboration between OSF programs and foundations is a fundamental benefit of OSF's structure. Such collaboration may take the form of budget being allocated from a program to a foundation or vice-versa. This is known as the budget allocation process. During the course of a year, OSF programs may send a budget allocation letter to foundations. This document authorizes foundations to charge expenses for certain activities against the originating program's budget, and allows them to draw additional funds to fund those operations. The budget allocation letter is created via the "e-Budget Allocation Online" system located in the Business Center on KARL. The process of generating the budget allocation letter involves an automatically generated budget modification to the fund class by shifting budget from the fund class "Central, lobby/non-lobby" (fund class 2*) to "Network Program through Foundation, lobby/non-lobby" (fund class 3*). The Budget office is notified automatically once a budget allocation letter has been sent to a foundation.

Shifts between funding sources (*foundations only*)

The source of funding for foundations is defined by fund class. The “Lobby”/“Non-lobby” attribute to the fund class reflects the legal entity that provides funding to foundations (US sourcing training materials are available at <https://osf.box.com/US-Sourcing-Guidelines>). The “Lobby” attribute represents funds received from European sources, while the “Non-Lobby” attribute is used for funds received from US-based sources. This information helps OSF maintain its cash reserves at sufficient levels and to track budgets for the donor foundation boards.

Once a foundation’s budget has been approved, it prepares a bifurcated budget based on its estimated project spending. Throughout the year, any shifts between the fund class “Foundation Core, Lobby” to the fund class “Foundation Core, Non-Lobby”, or vice-versa, as well as any shifts from the fund class “Network Program through Foundation, Lobby” to the fund class “Network Program through Foundation, Non-Lobby”, or vice-versa, require submission of the budget modification to the Budget Office. Foundations should modify their budget in GMS or other agreed system, as applicable, and send the updated import file to the Budget Office on a monthly basis along with other modifications. If needed, at the end of the year based on the submitted modifications, the Grants Management Department in New York and the AdminGroup in Budapest will issue an amendment to the Foundation’s original donor contracts.

Appendix B. Budget Modification Request Form

Budget Modification Request Form

Division Unit/Foundation	
Requested By	
Requested Date	
Approved by Governing Board <i>(if applicable)</i>	
Reason for Modification	

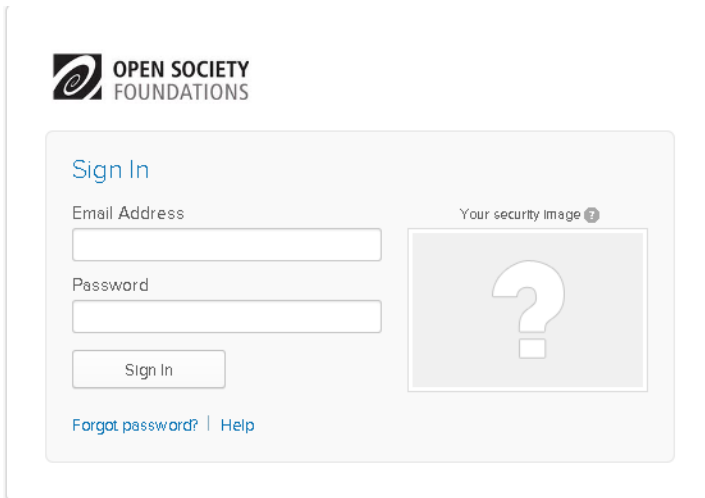
From/To	Category of Work/Geography/Expense Category	Original Budget, USD	Revised Budget, USD	Change, USD	Change, %
From				-	0%
To			-	-	0%
Total		-	-	-	0%

Total Unit's Budget				-	0%
----------------------------	--	--	--	---	----

Budget modification form in Excel format available on KARL at:
<https://karl.soros.org/communities/budget/files/resources/policy/budget-modifications/bud-mod-appendix-b.docx/>

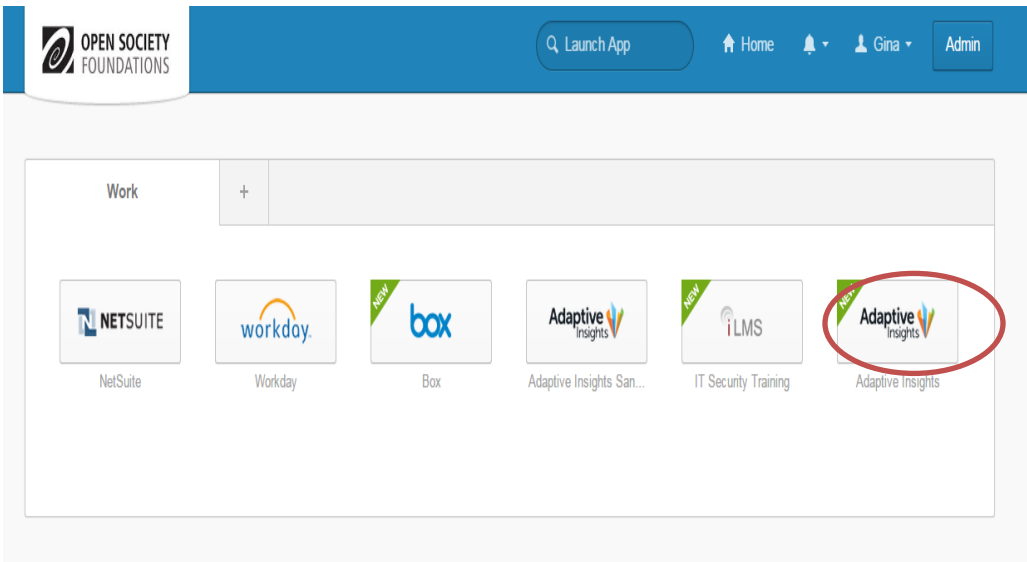
Appendix C. Instructions for Budget Modification Tool in Adaptive Planning (for Programs, Advocacy Offices, Administrative Departments and relevant Foundations)

1. **Log into Adaptive Planning using the OKTA Single Sign On portal.** You will no longer be able to login to Adaptive Planning via their website directly. To access OKTA please go to the following address <https://osf.okta.com/login/login.htm>. Enter your email address and password that you would normally use to access your computer.

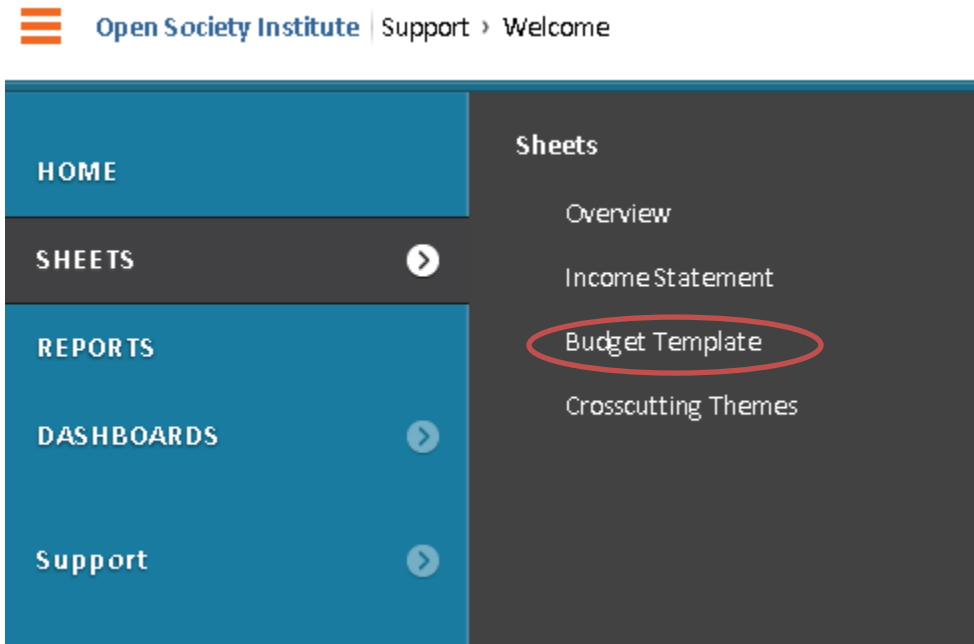


The screenshot shows the login page for Open Society Foundations. At the top left is the logo and text "OPEN SOCIETY FOUNDATIONS". Below this is a "Sign In" section with two input fields: "Email Address" and "Password". To the right of these fields is a placeholder for a security image, labeled "Your security image" with a question mark icon. Below the input fields is a "Sign In" button. At the bottom left of the sign-in area are links for "Forgot password?" and "Help".

2. **Once you are in, please select the Adaptive Insights icon.**



3. Once in Adaptive Planning, please select MENU ->Sheets->Budget Template



4. Please select the current budget version (for example, for April 2015– “2015 April”) from the top-right hand drop-down list :

NOTES: Units enter budget modifications in Adaptive Planning using monthly versions - January, February, March, etc. At the end of each month, the version is locked by the Budget Office.

#	Account	Geography	Fund Class	Legal E...	Category of...	Local...	Budget Ty...	Note...	Activitie...	Grant (Op...	FY2015
1	63040 Consultant & Professional	(multiple)	2NL : Central-	OSINY	CEP001 : EUR/	USD	Baseline				174,000
2	63040 Consultant & Professio	Azerbaijan	2NL : Central-	OSINY	CEP001 : EUR/	USD	Baseline				20,000
3	63040 Consultant & Professio	Turkmenista	2NL : Central-	OSINY	CEP001 : EUR/	USD	Baseline				20,000
4	63040 Consultant & Professio	Uzbekistan	2NL : Central-	OSINY	CEP001 : EUR/	USD	Baseline				20,000
5	63040 Consultant & Professio	Eurasia	2NL : Central-	OSINY	CEP001 : EUR/	USD	Baseline				114,000
6	63070 Consultant & Professional	Eurasia	2NL : Central-	OSINY	CEP001 : EUR/	USD	Baseline				0
7	81000 Organizational Grants	(multiple)	2NL : Central-	OSINY	CEP001 : EUR/	USD	Baseline				535,000
8	81000 Organizational Grants	Eurasia	2NL : Central-	OSINY	CEP001 : EUR/	USD	Baseline				420,000

5. Entering modification in the Budget Template of the relevant sub- division

NOTES:

- **New field “Budget Type” has been added to the budget template to define different types of budget modifications:**

Budget Type	Description	Used by
Baseline	The originally approved budget of a unit	Used by units during the annual budget submission process only
Budget shift	Internal budget shifts between a unit’s categories of work, sub-divisions, accounts, geographies or fund class within a unit, including the shifts from the Director’s Reserve	Used by units to enter budget modifications during the year
Budget allocation	Recording in Adaptive Planning the authorization issued by a budget holder to another unit to charge expenditures against the issuer's budget. (e.g from a thematic program to a foundation).	Used by Budget Office only
Management Commitment (Standard, Special Class, Auto Rollover)	Different types of the approved management commitments	Used by Budget Office only
Permanent Budget Shift	Mid-year adjustment which increases a unit’s baseline budget and forms next year’s budget target (e.g. permanent transfers from one unit to another or extra head)	Used by Budget Office only
Reserve Fund (General Reserve, President's/Chairman's Reserve, Shared Framework)	Transfers to a unit’s budget from different types of the Reserve fund	Used by Budget Office only

- **Once you select the sub-division that needs to be modified, the budget template will be pre-populated with the budget numbers from the previous month’s budget version. For example, the “2015 April” version is pre-populated with the “2015 March” budget numbers. **PLEASE do not amend the pre-populated budget lines as they are displayed for reference only. All modifications should be added as a new line.**** To enter a budget modification that increases a specific line, the amount should be positive. To reduce the amount of a budget, please use a negative sign “-” to enter the amount as negative.

5a. Please select the sub-division line that needs to be modified from the division box:

#	Account	Geography	Fund Class	Legal E...	Category of...	Local...	Budget Ty...	Note...	Activitie...	Grant (Op...	FY2015
1	63040 Consultant & Professional	(multiple)	2NL : Central-	OSINY	CEP001 : EURA	USD	Baseline				174,000
2	63040 Consultant & Professional	Azerbaijan	2NL : Central-	OSINY	CEP001 : EURA	USD	Baseline				20,000
3	63040 Consultant & Professional	Turkmenistan	2NL : Central-	OSINY	CEP001 : EURA	USD	Baseline				20,000
4	63040 Consultant & Professional	Uzbekistan	2NL : Central-	OSINY	CEP001 : EURA	USD	Baseline				20,000
5	63040 Consultant & Professional	Eurasia	2NL : Central-	OSINY	CEP001 : EURA	USD	Baseline				114,000
6	63070 Consultant & Professional	Eurasia	2NL : Central-	OSINY	CEP001 : EURA	USD	Baseline				0
7	81000 Organizational Grants	(multiple)	2NL : Central-	OSINY	CEP001 : EURA	USD	Baseline				535,000
8	81000 Organizational Grants	Eurasia	2NL : Central-	OSINY	CEP001 : EURA	USD	Baseline				420,000

5b. Please add modification as a new line; you can copy and paste the pre-populated budget lines and modify the account code, geography, fund class, legal entity or category of work as needed. To reduce the budget for a certain line, please use a negative sign “-” in the modification. In the “Budget type” column please select “Budget Shift” to show this was not part of the originally approved budget.

Account	Geography	Fund Class	Legal Ent...	Category of Work	Local Cu...	Budget Type	Notes	Activities	Grant	FY2015
63040 Consultant & Professional	(multiple)	2NL : Central-	OSINY	CEP001 : EURASIA PROGRAM : Combatting Grand Corruption	USD	Baseline				174,000
63040 Consultant & Professional	Azerbaijan	2NL : Central-	OSINY	CEP001 : EURASIA PROGRAM : Combatting Grand Corruption	USD	Baseline				20,000
63040 Consultant & Professional	Turkmenistan	2NL : Central-	OSINY	CEP001 : EURASIA PROGRAM : Combatting Grand Corruption	USD	Baseline				20,000
63040 Consultant & Professional	Uzbekistan	2NL : Central-	OSINY	CEP001 : EURASIA PROGRAM : Combatting Grand Corruption	USD	Baseline				20,000
63040 Consultant & Professional	Eurasia	2NL : Central-	OSINY	CEP001 : EURASIA PROGRAM : Combatting Grand Corruption	USD	Baseline				114,000
63070 Consultant & Professional	Eurasia	2NL : Central-	OSINY	CEP001 : EURASIA PROGRAM : Combatting Grand Corruption	USD	Baseline				0
81000 Organizational Grants	(multiple)	2NL : Central-	OSINY	CEP001 : EURASIA PROGRAM : Combatting Grand Corruption	USD	Baseline				535,000
81000 Organizational Grants	Eurasia	2NL : Central-	OSINY	CEP001 : EURASIA PROGRAM : Combatting Grand Corruption	USD	Baseline				420,000
81000 Organizational Grants	Uzbekistan	2NL : Central-	OSINY	CEP001 : EURASIA PROGRAM : Combatting Grand Corruption	USD	Baseline				65,000
81000 Organizational Grants	Azerbaijan	2NL : Central-	OSINY	CEP001 : EURASIA PROGRAM : Combatting Grand Corruption	USD	Baseline				50,000
81000 Organizational Grants	Azerbaijan	2NL : Central-	OSINY	FGG003 - GOOD GOVERNANCE & DEMOCRATIC PRACTICE : Combatting G	USD	Baseline				110,000
81000 Organizational Grants	Kazakhstan	2NL : Central-	OSINY	CEP001 : EURASIA PROGRAM : Combatting Grand Corruption	USD	Budget Shift	Reason for modification	Approval date		60,000
81000 Organizational Grants	Azerbaijan	2NL : Central-	OSINY	FGG003 - GOOD GOVERNANCE & DEMOCRATIC PRACTICE : Combatting Gov	USD	Budget Shift	Reason for modification	Approval date		-60,000
Total										819,000

5c. In the optional field “Notes” please provide a reason for the modification. In the optional field “Activities” your Budget Officer will enter the date when modification above the approval threshold has been approved by the Board’s Committee on Strategy, Budget and Performance, if applicable.

5d. Save the budget sheet.

6. **To make sure your unit's total budget modifications equal to "0" and to evaluate them against the approval thresholds please run the following reports:** Budget Modification by Category of Work, Division, Expense Category and Geography. They are located in **MENU ->Reports->Budget Modification Report->Monthly Variance (original + budget shift)**

The below reports show the budget variance between each month's budget version of the annual budget, as well as the cumulative change against the originally approved budget for each of Category of Work, Geography, Division and Expense Category.

These reports help evaluate whether the cumulative budget change exceeds the approval threshold defined in Table 1 of the Policy on Budget Modifications. The reports include only the budget types “**Baseline**” and “**Budget shifts**” and exclude any shifts from the Reserve Funds, Management Commitments and Permanent Budget Shift. That is, they include only the originally approved budget and any modifications within it, against which the approval thresholds for budget modifications are calculated.

7. **Please inform your Budget Contact** on entered modifications. S/he will review your modifications to check they have been entered correctly.

8. **Budget Modification Request Form – Appendix B.**

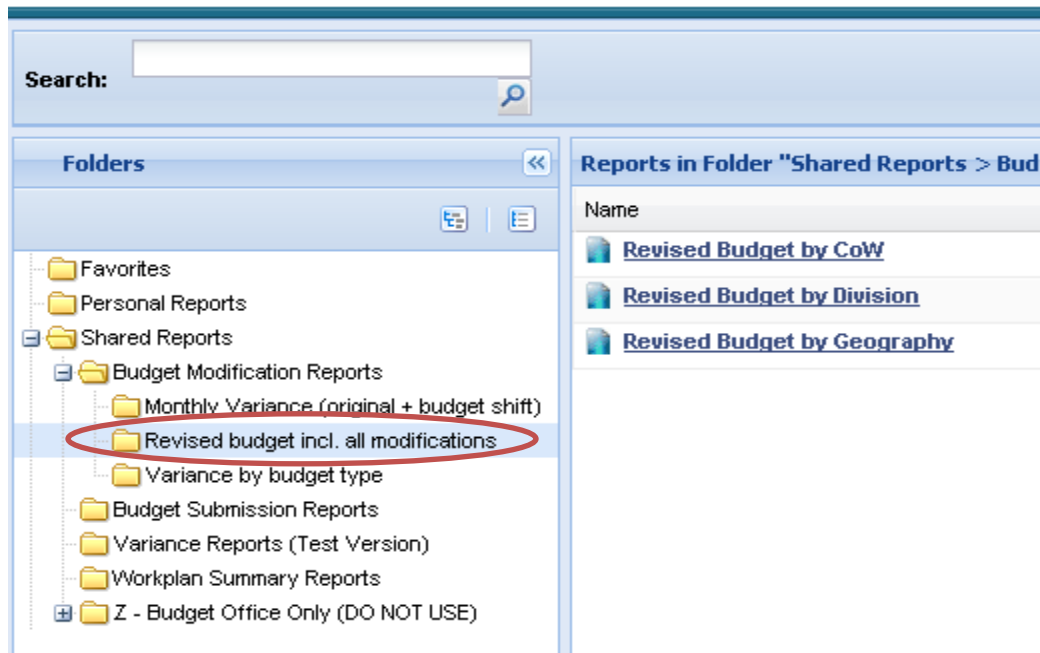
For the budget modifications above the approval thresholds (please refer to point 1.2.of the Policy on Budget Modifications), please complete the Budget Modification Request Form - Appendix B and inform your Budget Contact. S/he will perform a preliminary check for completeness and accuracy of the budget modification request before it is provided to the Committee on Strategy, Budget and Performance for review and approval.

9. **Submit the completed Budget Modification Request Form** using the e-mail #budgetmodification@opensocietyfoundations.org with the subject “Budget Modification Request”. This e-mail will be sent to the Office of the President and will be provided to the Committee on Strategy, Budget and Performance. The Strategy Unit and Budget Office are members of this e-mail distribution list and will automatically receive your request as well.

Other useful reports in Adaptive Planning

- The folder “ **Revised budget incl. all modification**” lists 3 reports that reflect the unit’s total available budget for year including Reserve Fund shifts, Budget Shifts, Management Commitments and Permanent budget shifts by Category of Work, Division and Geography.

 **Open Society Institute** | [Reports](#)



Search:

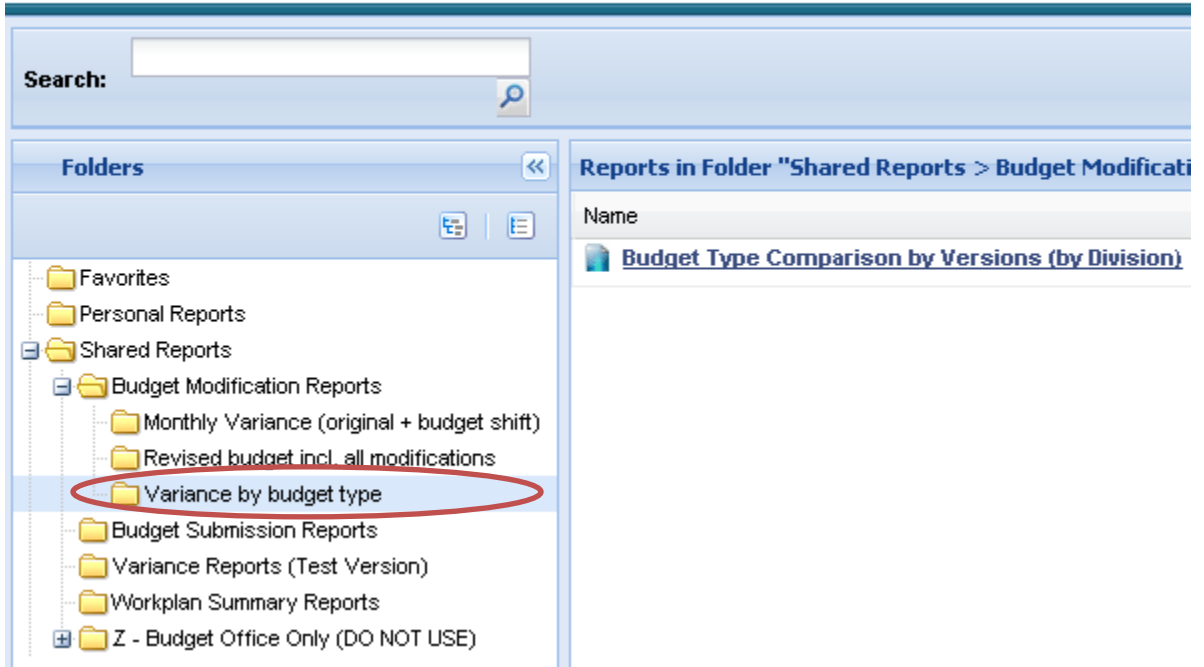
Folders

- Favorites
- Personal Reports
- Shared Reports
 - Budget Modification Reports
 - Monthly Variance (original + budget shift)
 - Revised budget incl. all modifications**
 - Variance by budget type
 - Budget Submission Reports
 - Variance Reports (Test Version)
 - Workplan Summary Reports
 - Z - Budget Office Only (DO NOT USE)

Reports in Folder "Shared Reports > Bud

Name
Revised Budget by CoW
Revised Budget by Division
Revised Budget by Geography

- The report in the folder **“Variance by budget type”** provides a comparison of the selected budget type (baseline, budget shifts, etc.) across the different budget versions (Original, 2015 January, 2015 February, etc.). By running this report, you will be assured that the originally approved (baseline) budget lines are unchanged.



The screenshot displays the Open Society Institute Reports interface. At the top, there is a search bar with the label "Search:" and a magnifying glass icon. Below the search bar, the interface is divided into two main sections. On the left, a "Folders" pane shows a hierarchical tree structure. The "Shared Reports" folder is expanded, revealing several sub-folders: "Budget Modification Reports", "Monthly Variance (original + budget shift)", "Revised budget incl. all modifications", "Variance by budget type" (highlighted with a red oval), "Budget Submission Reports", "Variance Reports (Test Version)", "Workplan Summary Reports", and "Z - Budget Office Only (DO NOT USE)". On the right, the "Reports in Folder 'Shared Reports > Budget Modification Reports'" section is visible. It features a table with a header "Name" and one entry: "Budget Type Comparison by Versions (by Division)".