**BUDGET CHECKLIST**

This step by step checklist is designed to highlight actions to take, when completing the budget. It is not all inclusive, as each organization is unique. Use it to assist with complete and accurate disclosure and documentation of costs to be covered with the CACFP and/or SFSP meal reimbursement.

1. ☐ Determine if costs are shared or 100% Non-Profit food service related
   1. If shared cost are related to being a vendor or FSMC see the financial recordkeeping memo, “Reporting and Allocating Program Costs Associated with SFSP Sponsors Serving as Food Vendors” and/or FSMC to other SFSP Sponsors- July 6, 2016, for additional instructions.
2. ☐ Collect all source documents that support costs
3. ☐ Calculate and document cost by Program (CACFP/SFSP/Other)
4. ☐ Calculate and document cost by Sponsorship Type (Administrative/DCH/Summer/Independent)
   1. ☐ For profit activities are represented in the Other Costs Column
5. ☐ Separate and document cost by function (operating and administrative)
6. ☐ Use the allocation worksheet to prorate shared cost appropriately [Budget Guidance-Allocation Tool Worksheet](http://www.decal.ga.gov/documents/attachments/AllocationCalculationtool.xlsx)
7. See FNS Instruction 796-2 Rev. 4 (VII A 3 i) Ensure that costs are properly allocated. The cost must be properly allocated so that only the allowable share of the cost is assigned to the Program.
8. ☐ Complete the [Related Party Disclosure Form](http://www.decal.ga.gov/documents/attachments/RelatedPartyDisclosureForm.docx) and the [Specific Written Prior Approval Form](http://www.decal.ga.gov/documents/attachments/SpecWritPriorAppReq.doc) for less than arm’s length transactions
9. ☐ Ensure the completed management plan accurately reflects the planned use of meal reimbursements
10. ☐ Ensure the number of staff is consistent with the size of the institution/sponsor.

**Complete the Budget in ATLAS**

1. ☐ From the Application Packet screen, select the Modify Action for the Form Named **Budget Questions and Assertions.** 
   1. Read/Review the guidance manuals to gain an understanding of financial management requirements
   2. Read and answer all questionsaccurately
   3. If cost categories are selected in question #9, complete the Related Party Disclosure Form and Specific Prior Written Approval Form

<http://www.decal.ga.gov/documents/attachments/RelatedPartyDisclosureForm.docx>

<http://www.decal.ga.gov/documents/attachments/SpecWritPriorAppReq.doc>

* + 1. Read and follow worksheet instructions
  1. Upload form to the **Checklist Summary** using the paper clip function that corresponds to the Required Forms/Documents to send to DECAL.
  2. Save Responses

1. Select Modify for Form Named **Budget Detail**.
   1. Verify that Projected Annual Revenue for CACFP is accurate. Click each hyperlink to review or enter current year data.
      1. If Zeros are present, the form is incomplete and must be completed.
   2. Verify SFSP projected meal reimbursement, if applicable.
      1. If Zeros are present, site information is incomplete and must be completed.
   3. Disclose Other Program Revenue if applicable by clicking the hyperlink at A1.
      1. List the Source of Funds and amounts respectively
      2. Click Close
   4. Independent Centers and Sponsors of affiliated and unaffiliated centers, verify that the Total Administrative Expense maximum is displayed.
      1. If Zeros are present, the Projected Annual Revenue worksheets are incomplete and must be completed.
2. Compare calculated expenses to revenue (see #2 above) and ensure revenue is sufficient to cover Program costs.
   1. Add additional revenue (A1) and specify which Program (CACFP/SFSP) funds are designated for, if necessary.
3. For CACFP applicants, compare calculated and projected administrative costs to the Total Administrative Expense section to ensure projected costs are within Program limitations.
   1. Add additional revenue (A1) and specify when funds are designated for administrative costs, if necessary. For example: ***Tuition – CACFP Admin $10,000***
4. Consult the Budget Guidance Manual for instructions on how costs are categorized.
   1. Use the find feature and search for questioned cost. i.e. “equipment”
5. Individually select each relevant and correct line item, under Projected Annual Expenses, to enter and disclose non-profit food service related costs. Disclose the projected annual cost in each budget line item where food service costs are incurred.
   1. Click each hyperlink and enter operating and administrative cost respectively.
      1. Some line items are only operating or administrative cost categories. There is no separation of costs by function for those line items
   2. Use the percent columns to allocate cost by Program
      1. Independent centers who don’t intend to use meal reimbursement to cover administrative costs, allocate related administrative cost to the **Other Funds Costs** column.
   3. SFSP related costs may only be allocated for the Program period, including allowable pre/post planning related costs.
      1. Appropriately request **Pre-Award Costs** **(SFSP only)** if carryover funds are available.
   4. Click close in each relevant category, to save all data entries.
   5. Click Save and Finish at the bottom of the **Budget Detail** page
6. Consult each cost section in the Budget Guidance Manual for instructions on documentation submission requirements for budget review and approval.
   1. Navigate to the Checklist Summary.
   2. Use the paper clip function to upload required documentation.
   3. After attaching sufficient and required documentation, check the box in the **Document Submitted to DECAL** column, corresponding to the **Required Forms/Documents to send to DECAL.**
   4. To fulfill additional documentation requests, navigate to the Attachment List and Add Attachment.
      1. Use a relevant, identifying **File Name/Category0** and provide a **Comment** for additional information, if necessary.
7. ☐ Review the Budget Detail and ensure cost are accurately represented and that required documentation is supportive and uploaded and attached in the appropriate sections.
   1. Once the certification statement is acknowledged and the Budget Detail is saved, the status goes from Pending Verification to Pending Review.
   2. At this point, the Budget Detail is no longer available.
   3. Once the application is submitted it will only be returned after all necessary reviews are completed. This may include the application specialist, business operations specialist, and budget analyst.
   4. Ensure that your entire application is complete prior to submission.
8. Click the certification statement
9. ☐ Save and Finish submits the Budget Detail to DECAL

**Budget Revisions in ATLAS**

1. ☐ Consult the revision section in the Budget Guidance Manual for instruction regarding when a revision is required.
   1. Use the Find Feature and search for the word “revision”.
2. If a revision is necessary, click Revise under **Action** for the **Budget Detail.**
3. Make the necessary revisions.
   1. Submit required documentation to support changes
   2. See Budget Submission Requirements for budget review and approval
   3. Ensure that costs are properly allocated. The cost must be properly allocated so that only the allowable share of the cost is assigned to the Program.
4. Acknowledge the Certification Statement with a check mark.
5. Save and Finish. At this point, the status goes from Pending Verification to Pending Review, and the Budget Detail is no longer available.