

What Budget Modifications Require Approval?

Applies to Type 1 budget modifications (i.e. shifts between a unit's category of work, sub-divisions, accounts, geographies or fund class). Approvals for reserve fund transfers are in accordance with the Policy on Reserve Funds.

**Approval of Global Board Committee
& Governing Board**
is Required for Changes to:

CATEGORY OF WORK

› 20% of unit's budget for **Category of Work** or \$200,000 (whichever is lower) *

GEOGRAPHY (COUNTRY OR REGION)

REGIONAL PROGRAMS & FOUNDATIONS

› 20% of unit's budget for **Country** or \$200,000 (whichever is lower) *

THEMATIC PROGRAMS & ADVOCACY OFFICES

› 20% of unit's budget for **Region** or \$200,000 (whichever is lower) *

EXPENSE CATEGORY

› \$ 20,000 shift from **Program Costs** (grants/professional fees) to **Administrative Costs** (personnel/travel & conference/other)

No Approval is Required
for Changes to:

SUB-DIVISIONS

FUND CLASS

(budget allocations, lobby vs non-lobby)

EXPENSE CATEGORY

from **Administrative Costs** (personnel/travel & conference/other) to **Program Costs** (grants/professional fees)

Although approval is not required for these changes, units are encouraged to modify their budgets so that budgets are always a reflection of current plans.

* Threshold applies to both the code funds are transferred from and the code funds are transferred to.
Note: All threshold levels for approval are defined on a cumulative annual basis from the originally approved budget. Approval is required each time the cumulative modifications pass the threshold.