



US Chemical Safety and Hazard Investigation Board

SUBJECT: Budget Preparation & Management

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Board Order 039 – Budget Preparation & Execution

1. **PURPOSE.** This Order establishes policies and procedures for the preparation and execution of the annual operating budget for the Chemical Safety and Hazard Investigation Board (CSB). In addition, this Order establishes the policies and procedures for preparing continuing resolution budgets and using the CSB's Emergency Fund for extraordinary investigation costs.
2. **EFFECTIVE DATE.** This Order is effective upon passage by the Board.
3. **SCOPE.** This Order applies to the preparation and execution of the CSB's annual operating budget of appropriated funds, including rescissions and requests for supplemental appropriations. In addition, it applies to the preparation and execution of continuing resolution budgets when there are indications that the annual appropriation may not be enacted at the start of a fiscal year. Finally, this Order provides rules for the use of the CSB's Emergency Fund.
4. **REFERENCES.** This Order is based Chapters 13, 15 and 33 of [Title 31 of the United States Code \(U.S.C.\)](#), [OMB Circular A-11](#), and [OMB Circular A-136](#). In the event of a conflict between these authorities and the provisions of this Order, the applicable statutes and OMB Circular provisions will control.
5. **POLICY.** The Board shall approve and execute an operating budget as early as possible each fiscal year. Each approved budget shall be consistent with CSB strategic plans, as defined in Section 6 of this Order. All staff shall contribute planning and managing the budget, as appropriate. The CSB will expend appropriated money in an efficient manner that reflects the understanding that the agency is a steward of public funds. If it is likely that the CSB will be funded by a continuing resolution, the Board shall approve a continuing resolution budget, subject to the same conditions as an operating budget to the extent possible, as soon as is practicable.
6. **DEFINITIONS.**
 - a. **Amendment-** changes to the annual operating budget that must be approved by the Board. For example, an Amendment is required to transfer more than \$100,000 per year between budget object classifications (general spending categories).
 - b. **Antideficiency Act (ADA)-** prohibits federal employees from: 1) making or authorizing an expenditure from, or creating or authorizing an obligation under, any appropriation or fund in excess of the amount available in the appropriation or fund unless authorized by law. 31 U.S.C. § 1341 (a)(1)(A); 2) involving the government in any obligation to pay money before funds have been appropriated for that purpose unless otherwise authorized by law. 31 U.S.C. § 1341(a)(1)(B); 3) accepting voluntary services, or employing personal services, except in the cases of emergency involving the safety of human life or the protection of property. 31 U.S.C. § 1342; 4) making obligations or expenditures in excess of an

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- apportionment or reapportionment, or in excess of the amount permitted by agency regulations. 31 U.S.C. § 1517(a). Federal employees who violate the Antideficiency Act are subject to two types of sanctions: administrative and penal. Employees may be subject to appropriate administrative discipline including, when circumstances warrant, suspension from duty without pay or removal from office. In addition, employees may also be subject to fines, imprisonment, or both.
- c. **Apportionment**- a plan, approved by OMB, to spend resources provided by one of the annual appropriations acts, a supplemental appropriations act, a continuing resolution, or a permanent law (mandatory appropriations). OMB must approve the apportionment for funds to become available for CSB use.
 - d. **Board Member Delegated Interim Executive and Administrative Authority (BMDIEAA)**- the Board Member with delegated executive and administrative functions when the position of Chairperson is vacant, pursuant to Board Order 003.
 - e. **Budget Object Classification (BOC)**- general spending categories by which the CSB allocates and tracks funds for reporting purposes. The BOCs include:
 - 1) compensation; 2) benefits; 3) travel; 4) rent, communications, and utilities;
 - 5) printing; 6) other services (contracts); 7) supplies and materials; and
 - 8) equipment.
 - f. **Budget Shift**- changes to the annual operating budget that do not need to be approved by the Board. Specifically, cumulative transfers between BOCs that do not exceed \$100,000 per year.
 - g. **Chairperson**- is the Board Member responsible for executive and administrative functions of the CSB.
 - h. **Continuing Resolution (CR)** - a public law that provides interim funding if an annual appropriation has not been passed at the start of a fiscal year.
 - i. **Continuing Resolution Budget**- a budget that allocates funding provided by a Continuing Resolution for the duration of that Continuing Resolution. This budget displays information in a numerical format by BOC.
 - j. **Emergency Fund**– the CSB’s “no year” appropriation that provides a funding mechanism so periodic accident investigation cost fluctuations can be met without delaying critical phases of the investigations.
 - k. **Final Budget Request**- the Board’s final request for an appropriation of funds from the Congress for a fiscal year. The CSB submits its final request in the February before the start of each fiscal year. It explains or justifies in a narrative format the Board’s requested appropriation, and provides information in a numerical format by line item description. [Board Order 038](#) establishes the policies and procedures for the preparation and submission of the final budget request.
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- l. **Operating Budget**- a budget that allocates the annual appropriation of funds to the CSB among BOC for a specific fiscal year. The operating budget displays information in a numerical format by BOC. A final operating budget may need to await a final apportionment after Congress has completed the appropriations process for a given fiscal year.
- m. **Rescission**- enacted legislation that cancels budget authority previously provided by law, prior to the time when the authority would otherwise expire. A rescission may occur at any time before or during a fiscal year, and typically requires the operating budget to be reduced by a set percentage.
- n. **Salaries and Expenses Appropriation**– the annual (one year) appropriation that provides for all operating expenses and is the funding source for the operating budget.
- o. **Sequestration** - the cancellation of budgetary resources provided by discretionary appropriations or direct spending laws. A sequestration may occur at any time before or during a fiscal year, and typically requires the operating budget to be reduced.
- p. **Strategic Plans**- the CSB’s Strategic, Annual Performance, Human Capital, IT Capital, Continuity of Operations, Safety and Health, and Long Term Space Plans, or any other board approved plan or Order with an obvious budgetary impact.
- q. **Supplemental Appropriation**- appropriations requests that are transmitted after completion of action on an annual appropriations bill by the Appropriations Committees of both Houses.
- r. **Warrant**- an official document issued by the Secretary of the Treasury, pursuant to law, that establishes the amount of appropriations approved by the Congress that can be obligated and disbursed.

7. **OPERATING BUDGET RESPONSIBILITIES.**

- a. **The Board**- provides input on the development of the annual operating budget. The Board votes to: 1) approve the annual operating budget; 2) approve any continuing resolution budgets; and 3) approve any amendments to the annual operating budget or continuing resolution budget. The Board also oversees the execution of budgets.
- b. **Chairperson**- oversees the preparation and execution of the CSB operating budget and any continuing resolution budget. The Chairperson is authorized to approve budget shifts between BOCs that do not exceed a cumulative total of \$100,000 per year. In the event of a vacancy in the position of the Chairperson, the BMDEIA exercises the responsibilities of the Chairperson under this Order. In the event of any other vacancy or unavailability in any position relevant to the

execution of this Order, the Chairperson may designate an appropriate employee to fulfill the responsibilities of that vacant position under this Order.

- c. **Contracting Officers-** are responsible for ensuring that all contracts, leases, and interagency agreements are consistent with approved budget authority (annual or continuing resolution budget) and do not violate the Antideficiency Act. Similarly, Contracting Officers are responsible for ensuring that any obligation of funds is based on approved budget authority and does not violate the Antideficiency Act.
- d. **Director of Financial Operations (DFO)-** in consultation with the Chairperson, develops the annual operating budget, including planning, preparing, and presenting a proposed budget to the Board for its review and approval. Ensures coordination of the annual operating budget to the strategic plans and priorities established by the Chairperson and Board. Prepares financial reports to assist the Chairperson and Board in overseeing the execution of the operating budget. Prepares required financial reports for external parties, such as the Office of Management and Budget.
- e. **Office Directors-** with the support and technical assistance, of the DFO, provides spending proposals that are consistent with the Chairpersons guidance and anticipated needs for the fiscal year. Office Directors also monitor projected and actual spending to identify any potential surpluses or shortages that effect their teams and reporting them to the DFO in a timely manner.
- f. **General Counsel-** provides legal review and advice on budgetary issues prior to the Board’s vote on any budgetary matter, and if necessary, legal analysis on issues affecting execution of the operating budget.

8. TIMELINE.

- a. The CSB fiscal year begins October 1. To ensure that the Board and relevant staff have adequate time to prepare and approve the budget, the DFO shall prepare and issue, by June 1 of each year, a timeline for preparing the operating budget for the fiscal year that will begin on October 1 of that year. The timeline will be in the format indicated in Appendix A of this Order, and must be distributed to all Board Members and Office Directors.
- b. In the event that an appropriations bill is signed after the start of a fiscal year, the timeline will be modified with the goal of obtaining an approved operating budget within 30 calendar days of when the appropriations bill is signed.
- c. The timeline shall be monitored by the DFO. Following distribution of each year’s budget timeline, the timeline may only be altered if (a) approved by the Chairperson and (b) the approved changes are communicated to all Board Members and all Office Directors. The timeline shall include the sequential steps described in section 9 of this Order.

9. OPERATING BUDGET – PREPARATION.

- a. **Guidance from Chairperson to DFO and Office Directors.** The Chairperson provides the DFO and Office Directors with general guidance for operating budget preparation, including general information on funds already committed to salaries and recurring contracts, leases, and interagency agreements
- b. **Preparation of Proposed Operating Budget.** Office Directors provide the DFO with spending proposals for their offices consistent with Chairperson’s guidance and anticipated needs. Such proposals should clearly distinguish between ongoing expenses such as salaries and current, recurring contracts and new proposals for spending in the upcoming fiscal year. The DFO reviews the spending proposals and integrates them into a proposed operating budget that is consistent with the Chairperson’s guidance, strategic plans, budget justifications, and actual spending trends.
- c. **Briefing on Proposed Operating Budget.** The DFO will brief the Chairperson, Board Members, and Office Directors on the proposed budget. If an Office Director or Board Member’s proposal or initiative could not be included in the proposed budget, the DFO will explain why, in writing. The Chairperson, Board Members, DFO and Office Directors will work in a subsequent meeting to address concerns before a proposed operating budget is submitted to the Board for consideration and vote. The DFO will then provide a final, revised proposed operating budget to the Chairperson for inclusion in a notation item.
- d. **Board Vote on Operating Budget.** The Board considers and votes on the proposed operating budget. The Chairperson should attempt to present a proposed operating budget that is likely to gain approval by the established deadline for Board approval in the timeline. In the event that the Board fails to approve an operating budget, the Chairperson is authorized to continue spending consistent with the prior year budget and must report to Board Members weekly on spending until an operating budget is approved. The Chairperson and Board Members should attempt to approve an operating budget as quickly as possible. If the Board does not approve an operating budget, the Chairperson must also hold a public meeting within 30 calendar days of the start of the fiscal year at which the operating budget must be discussed. In cases where an appropriation bill is signed after the start of the fiscal year, the public meeting must be held within 45 calendar days of when appropriation bill is signed.
- e. **Appropriation Bill After the Start of a Fiscal Year.** In the event an appropriation bill is passed after the start of a fiscal year, the procedures described in this section should be followed, but under a compressed schedule with the goal to have an approved operating budget within 30 calendar days of when the appropriation bill is signed.

10. CONTINUING RESOLUTIONS.

- a. If a final appropriation bill has not passed by September 30 for the next fiscal year but a continuing resolution has passed, a continuing resolution (CR) budget (or budgets) will be prepared to ensure that the CSB can continue operations. The CR budget will be based on the funding formula established in a CR and the allocation of funds approved by the Board. A CR budget will remain in effect until after an annual appropriation is passed into law, the CSB has received its final apportionment, and the CSB operating budget has been approved by the Board.
- b. The Chairperson and Board Members should attempt to approve a CR budget as quickly as possible. If the Board is unable to approve a CR budget, the Chairperson is authorized to continue spending consistent with the prior year budget and the language of a continuing resolution. However, the issue of a CR budget must become an agenda item that is discussed at the next CSB public meeting, and the Chairperson must update the Board Members weekly on spending until the Board approves a CR or full year budget.
- c. In the event that there is no final appropriation or CR passed by September 15, the Chairperson shall propose and the Board may approve by notation item certain actions in *anticipation* of a CR. See for example the actions approved in notation item 2016-73. Such a notation item should be approved by September 22 to allow **time to complete preparations for the upcoming fiscal year.**
- d. A continuing resolution budget signifies, in part, that the CSB does not have its full year appropriation. This limitation on funding can create unique issues for the renewal of any multi-year contract scheduled to occur during a CR. It also creates unique challenges in terms of establishing any new contracts. Specifically, there is a higher risk of inadvertently violating the Anti-Deficiency Act or the Recording Statute, 31 U.S.C. §1501(a)(1). For this reason, all Contracting Officers, CORs, and other employees involved in any procurement action or exercise of an option during a CR should seek guidance from the Office of General Counsel, Chief Contracting Officer, and Director of Financial Operations prior to executing contracts or exercising options during a CR.

11. BUDGET MANAGEMENT.

- a. **Basic Responsibility.** The Chairperson, DFO and Office Directors are responsible for monitoring their funding requirements and spending throughout the fiscal year, primarily by using financial reports (discussed in section 16 of this Order). Office Directors must notify the DFO of any significant variances between the operating budget and actual or anticipated needs as soon as identified.
- b. **Request for Additional Funds and Transfers.** If the Chairperson or Office Director anticipates expenses that cannot be covered by the operating budget, the

Chairperson or Office Director must notify the DFO as soon as possible. The DFO will attempt to identify available funds from another part of the operating budget. If available funds are identified by the DFO, a transfer between BOCs may be approved by the Chairperson or the Board, based upon the dollar amount.

- i) **Budget Shift.** The Chairperson may approve a cumulative total of \$100,000 in transfers between BOCs each fiscal year. Once cumulative transfers for any BOC reaches \$100,000 in a fiscal year, any additional transfers must be approved by the Board as an Amendment to the operating budget. **Example:** The Chairperson authorizes the shift of \$80,000 from one BOC 1 to BOC 2 in March. In June, she proposes a shift of \$25,000 from BOC 3 to BOC 1. The proposed shift will exceed a cumulative total of \$100,000 for the fiscal year. Therefore, the Chairperson would need to propose a budget amendment. See section b.ii. below.
- ii) **Budget Amendment.** For a variety of reasons, some additional funds may become available for priority projects toward the end of a fiscal year, or funds may be limited due to unexpected events. In such instances, certain BOCs may be increased or decreased by an Amendment to the operating budget. When these circumstances occur, the DFO will obtain input from the Office Directors on possible additions to or reductions in their funding requirements. Thereafter, the DFO will prepare a list of spending options for consideration by the Board. The DFO will prepare a notation item providing for an Amendment of the operating budget based on Board and Office Directors' input.

(1) Except for expenses related to investigations initiated in the fourth quarter, notation items for approval of budget Amendments and related contracts must be submitted to the Board no later than August 1 to ensure sufficient time for Board consideration and related procurement actions.

(2) For investigations initiated in the fourth quarter, notation items for budget Amendments and related contracts must be submitted to the Board for a vote within 30 days of deployment or September 15, whichever occurs sooner. Example: CSB deploys to an incident on August 7. Funds are identified to fund a consulting contract. A notation item to amend the budget and approve related contract(s) must be submitted no later than September 8.

- c. **Antideficiency Act.** The Antideficiency Act prohibits federal agencies from obligations or expending federal funds in advance or in excess of an appropriation, and from accepting voluntary services. All Board Members, DFO, Office Directors, Contracting Officers, and agency staff who are authorized to expend funds are responsible for complying with the Act. If a violation or violations occur(s), the Board will immediately report it to the President and Congress along with all relevant facts and a statement of actions taken. A copy of each report shall also be transmitted to the Comptroller General on the same date

the report is transmitted to the President and Congress. 31 U.S.C. §§ [1351, 1517\(b\)](#).

12. EMERGENCY FUND.

- a. The Emergency Fund was originally funded at \$444,145 in FY 2004, and increased to a total of \$844,145 in FY 2005. ([P.L. 108-199](#) (January 23, 2004) and [P.L. 108-447](#) (December 8, 2004)) These funds are available until expended, unlike annual appropriations that are available for one year.
- b. The purpose of the Emergency Fund is “to address investigation costs that greatly exceed the amounts already budgeted and provided for in the current fiscal year and is not to be used to offset the agency’s normal operating expenses.” ([H.R. Rep. 235, 108th Cong., 1st Sess. 84 \(July 24, 2003\)](#)).
- c. The Emergency Fund will only be used for investigative costs, which would include costs such as expert consultants, testing of materials or equipment, additional travel, overtime, and unusual items (e.g., on-site trailer rental).
- d. The Chairperson can authorize withdrawals from the Emergency Fund only when CSB resources are depleted or otherwise committed to normal operating expenses. Consistent with Board Order 028, if a withdrawal from the fund appears likely to exceed \$50,000, the Chairperson will initiate a Board vote.
- e. The Chairperson must notify the House Appropriations Committee and other appropriate staff in the Congress and the Office of Management and Budget within two business days of any withdrawal, stating the amount, the need, and the purpose for withdrawing the funds, plus a statement of any relevant budget implications.

13. SUPPLEMENTAL APPROPRIATION.

- a. If the Emergency Fund has been depleted and additional funds are needed for an investigation, or if funds are needed but unavailable for unusual non-investigation costs, a supplemental appropriation may be requested. Supplemental appropriation requests should be infrequent, and be made only when costs cannot be reasonably postponed. Examples of situations that could create the need for a supplemental appropriation include:
 - i) An unforeseen emergency situation, such as extraordinary costs for a major investigation and the Emergency Fund is depleted or projected to be depleted;
 - ii) An existing law that requires payments within the fiscal year (e.g., pensions and entitlements);
 - iii) New legislation or other mandate enacted after the submission of the final budget request that requires additional funds within the fiscal year; or

- iv) A liability accrues under the law and it is in the Government's interest to liquidate the liability as soon as possible (e.g., claims on which interest is payable).
- b. Supplemental appropriation requests should be prepared and submitted in accordance with the procedures outlined in section 11 of Board Order 038, and [OMB Circular A-11, Sec. 110](#), which notes it generally takes a minimum of three weeks for OMB and the White House to consider supplemental appropriation requests.
- c. Congressional inquiries related to supplemental appropriation requests shall be handled in accordance with the provisions of section 12 of Board Order 038.

14. RESCISSIONS & SEQUESTRATIONS.

- a. A rescission or sequestration can occur at any time before or during a fiscal year. When one occurs, the DFO is responsible for calculating the dollar amount of the reduction to CSB's appropriation. If the reduction is less than \$100,000, then the reduction may be addressed by a budget shift to the Operating Budget by the Chairperson as described herein. However, the Chairperson will inform the Board of budget shifts resulting from a rescission. If the reduction exceeds \$100,000, then it should be addressed by Board vote. See also section 11 of this Order.
- b. Reductions should first be absorbed by any projected surpluses in the Operating Budget. Office Directors are responsible for identifying any additional potential surpluses from their earlier requests that could help to minimize the impact of a reduction. Modest reductions can be met by a proportional reduction in variable (non-fixed) expenses.

15. GOVERNMENT SHUTDOWN.

- a. If there is an absence of an available appropriation or continuing resolution, then CSB will follow its shutdown plan, prepared in accordance with [OMB Circular A-11, Sec. 124](#). In accordance with past OMB guidance, the CSB typically will not post its shutdown plan on its web site until just prior to a lapse in appropriations.

16. APPORTIONMENTS & WARRANTS.

a. Office of Management and Budget (OMB) Apportionments

- i) As an independent agency, CSB requests annual apportionments without restriction from OMB so that CSB has the maximum flexibility to use available funding.

- ii) The DFO is responsible for preparing and submitting an SF 132, Apportionment and Reapportionment Schedule, to the OMB, using OMB's on-line apportionment system.
- iii) For an annual appropriation, an initial apportionment request is to be submitted within 10 calendar days after the approval of the appropriation or substantive acts providing new budget authority. [[OMB Circular A-11, Sec 120.23](#), or other specific guidance from OMB]
- iv) For the no-year Emergency Fund appropriation, an initial apportionment request is to be submitted by August 21, of the preceding fiscal year. [[OMB Circular A-11, Sec. 120.23](#), or other specific guidance from OMB]

b. Appropriation Warrant

- i) The DFO is responsible for ensuring that the CSB receives a warrant from the Treasury for its appropriations. If an appropriation is passed without any reductions, the Treasury will initiate the warrant. If the appropriation is passed with a reduction, the DFO shall request a warrant from the Treasury within 10 calendar days after the approval of the appropriation, or in accordance with current Treasury guidance. [Treasury Financial Manual]

17. INTERNAL REPORTING & REVIEW.

a. Bi-Weekly Reports to Chairperson, Board Members and Office Directors.

- i) The DFO is responsible for preparing and providing the Chairperson, Board Members, and Office Directors with biweekly financial reports comparing budgeted to actual spending. The DFO should identify any significant variances between the budget and actual spending, and suggest any proposed budget shifts or Amendments to address the variances.
- ii) The Chairperson, Board Members, and Office Directors are responsible for reviewing these financial reports. The Chairperson and Office Directors are responsible for identifying any expected surpluses and shortages to the DFO within 5 business days of receiving the bi-weekly report. It is especially **critical** that Office Directors perform thorough reviews early in the third quarter of the fiscal year so there will be adequate time to plan for anticipated surpluses or shortages.

b. Year End Report to the Chairperson, Board Members and Office Directors.

The DFO is responsible for preparing and providing an end of year financial report that compares budgeted to actual spending for the CSB as a whole. The DFO should identify and explain any significant variances between the budget and actual spending, and recommend actions to minimize variances in future operating budgets. The report should be provided no later than 30 calendar days after the end of the fiscal year.

18. EXTERNAL REPORTING REQUIREMENTS.

- a. The DFO is responsible for ensuring that financial reports are filed with appropriate external parties within required timeframes. Required reports include:
 - i) SF-133, Report on Budget Execution and Budgetary Resources, due at the end of November, July, August, of each quarter [See OMB Circular A-11];
 - ii) Interim Financial Statements, due to OMB 21 business days after the end of the third quarter of the fiscal year [See OMB Circular A-136]; and
 - iii) Annual Performance and Accountability Report, as approved by the Board, due by November 15th of the fiscal year following the fiscal year that is being reported. If November 15th falls on the weekend or a holiday the due date will automatically move to the next business day. [See OMB Circular A-136].

19. RECORDS. The DFO shall be responsible for maintaining appropriate records concerning the CSB’s operating budget in accordance with federal records law and the CSB’s records management program, Board Order 19.

20. UPDATE & REVIEW. The DFO will be responsible for reviewing this Order every year to determine if there are any required changes. As part of this review, the DFO will consult with the General Counsel and seek input from Office Directors. The DFO will provide a brief report to the Chairperson by December 31 every year setting forth any proposed revisions.

CHEMICAL SAFETY AND HAZARD INVESTIGATION BOARD

Adopted December 2, 2016.

TIMELINE FOR OPERATING BUDGET DEVELOPMENT AND APPROVAL*

Week of	Action Item(s)
July 10	The Chairperson provides DFO and Office Directors with general guidance for preparation of the proposed operating budget for the next fiscal year.
July 17 & 24	The DFO, in consultation with Office Directors, prepares a proposed operating budget consistent with Chairperson's guidance, strategic plans, budget justifications, and actual spending trends.
July 31	The DFO briefs Board Members and Office Directors on proposed Operating Budget, and solicit the Board Member's input.
August 7 & 14	The DFO in consultation with Chairperson, Board Members and Office Directors, revises the proposed operating budget.
August 21 & 28	The DFO briefs Chairperson, Board Members and Office Directors on changes to the proposed Operating Budget if necessary.
September 4	Chairperson submits notation item on proposed Operating Budget to Board. Depending on the status of appropriation legislation, it may be necessary to submit a notation item for a continuing resolution budget.
September 4 & 11	Board consideration and voting period.
September 18	The DFO posts the approved operating budget on a shared drive accessible by Board Members and staff. The DFO will present the final approved operating budget at a meeting to all staff.

* The timeline may need to be adjusted based upon the actual status of appropriation legislation. The DFO is responsible for informing the Board Members of changes to the schedule.

**TIMELINE FOR OPERATING BUDGETS
AFTER START OF FISCAL YEAR**

Week of	Action Item(s)
Passage of Appropriation Legislation	<p>Chairperson provides DFO and Office Directors with general guidance for reconciling the operating budget to the actual appropriation.</p> <p>The DFO, in consultation with Office Directors and Board Members prepares a revised operating budget consistent with Chairperson's guidance, strategic plans, spending trends, and actual appropriations.</p> <p>Chairperson reviews revised operating budget, and works with DFO to brief Board Members and prepare a notation item.</p>
Following Week	Chairperson submits notation item on revised operating budget to Board.
<i>Following 2 Weeks</i>	Board consideration and voting period.
	The DFO posts the approved operating budget on a shared drive accessible by Board Members and staff. The DFO will present the final approved operating budget at a meeting to all staff.