## 01.00.00. POLICY OF THE DEPARTMENT

It is the policy of the Board of Correction that the Department of Correction shall manage its fiscal responsibilities in accordance with the Governmental Generally Accepted Accounting Practices (GAAP), and the laws of the State of Idaho.

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## 03.00.00. REFERENCES

Department Policy 114, Fiscal Policy

## 04.00.00. DEFINITIONS

Administrator: The exempt employee in authority over a division of the Department. (Commonly referred to as Division Administrator.)

Board of Correction: The state Board of Correction. (Commonly referred to as the Board.)

Director: The director of the Department of Correction.

Division of Financial Management: Commonly referred to as DFM. The Division of Financial Management (DFM) is the Governor's budget and policy office and is part of the Executive Office of the Governor.

Fiscal: Bureau under the division of Management Services responsible for the department's accounting and financial reporting.

Internal control: Measures employed for the purpose of safeguarding resources against waste, fraud, and inefficiency; promoting accuracy and reliability in accounting and operating data; encouraging and measuring compliance with policy; and judging the efficiency of operations.

## 05.00.00. PROCEDURE

The Department of Correction's budget will be prepared in compliance with the Division of Financial Management's Budget Development Manual and applicable State Code (see Exhibit A: Budgeting from the Legislative Perspective).

### 05.01.00. Budget Calendar

Annually, the budget analyst will prepare a budget calendar to ensure orderly submission and approval of the budget.

The calendar will include all deadlines for form submission, review and approval, and final submission of the budget.

The calendar must be approved by the director and sent to each division administrator for distribution by March 1.

### 05.02.00. Training

Division administrators are responsible for ensuring that staff have the proper training to participate in the preparation of the budget. Division administrators should submit a list of training need to the budget analyst by March 1. The list should contain staff in need of training and include position, title, and training needs.

The budget analyst is responsible for providing budget training and will coordinate training sessions for the last two (2) weeks in March.

### 05.03.00. Decision Units

Division administrators are responsible for the preparation and priority of decision units. It is the responsibility of the division administrator to determine how their respective budget packet is prepared.

### 05.03.01. Decision Unit Preparation

Budget units should be prepared using the guidelines and forms established by the budget analyst.

Decision units should contain all documentation required to support the decision unit.

Decision units can be prepared by any designated employee of the department, but must be sent to a division administrator for final review.

Questions concerning the proper preparation process should be directed to the fiscal office budget analyst.

### 05.03.02. Decision Unit Submission

With the help of the fiscal office, division administrators will submit a budget package that contains all final decision units to the budget analyst no later than May 25. Final decision units are decision units that have been reviewed for calculation and spelling errors and are in priority order.

A budget packet should contain one (1) hard copy of each decision unit and a floppy disk containing a copy of all decision units.

Final decision units should not be changed unless changes are requested by the director, Board of Correction, Division of Financial Management (DFM) or Legislative Budget Office.

### 05.04.00. Budget Preparation

The budget analyst is responsible for preparing the budget. The budget should be completed and reviewed by August 15.

### 05.05.00. Budget Approval and Submission

The budget must be approved by the Board of Correction and the director.

The director will sign the budget after all budget forms have been completed, enhancement decision units have been given priority, and final changes requested by the Board, the Director or DFM are made.

The budget should be submitted to DFM no later than September 1, in accordance with the guidelines listed in the budget development manual.

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Administrator, Management Services Division Date