Chapter 3: Fiscal, Accounting, & Procurement	**Policy #** 3.1	**Page**: 1 of 2
Subject: Fiscal Responsibility and Budgeting	**Standards**: ACA: 4-JCF-6B-01 to 04, 3-JDF-1B-01 to 03	
Effective Date: 9/10/09	**Revised**: 5/1/14	

I. PURPOSE: To ensure procedural compliance with the governing body on the use of all appropriated funds.

II. POLICY: The Division fiscal policy and accounting procedures are guided by the State of Delaware Budget and Accounting Policy Manual, the Generally Accepted Accounting Principles (GAAP), DSCYF and the State of Delaware policies. Fiscal policies and practices shall be directly related to and coordinated with the goals and objectives of program plans and will act as a guideline to improve program effectiveness and measure goal achievement or performance.

Superintendents and Chief of Community Services shall discuss and submit budget requests, initiatives, door openers, DYRS trust fund requests and/or maintenance and restoration recommendations with accompanying justification.

III. DEFINITIONS: As used in this document, the following definitions shall apply:

A. Budget: Funds appropriated to the Division.

a. Budget Requests: Are inclusive of Budget Initiatives and "Door Openers". Budget Initiatives are requests for additional funds for new programs, contracts, positions, etc. Door Openers are those items authorized by the State Office of Management and Budget to be included in the Department's budget target. These items typically include annualizations, growth in entitlements, agency specific or OMB contingency funds, etc.

b. Spending Plan: A spending plan is a listing of all planned expenditures for a program and source of funds for a fiscal year. This includes detailing the amount of budgeted funds that will be designated by contract or program for that year and reflecting a comparison of the previous year's budget amount to the actual amount expended.

IV. PROCEDURES:

A. Submission: The DYRS Division Director shall submit annual budget requests and spending plans with justification as required/requested. The Division Director should meet with DMSS staff to discuss any portion that needs further clarification.

1. Assistance may be obtained from the Division's Administration, but the unit manager or contract manager is ultimately responsible for the accuracy and integrity of all budgetary submissions. Each budget program manager shall involve their respective staff in the preparation of the individual program budgets.

2. At the request of the Division Director or Cabinet Secretary, program and/or contract managers may participate in Budget Hearings. Managers must be prepared to respond and to justify budget requests at hearings.

B. Preparation: All facets of ongoing programs, proposed new programs and long-range goals shall be evaluated for their budget requirements. Superintendent/Chief/Administrator, with the support as needed from the appropriate Division of Management Support Services (DMSS) representative shall assist in the budget planning process by:

1. Evaluating existing and projected staff needed for each program or unit.
2. Evaluating existing space and projected needs for capital improvements.
3. Evaluating existing and projected needs for consumable and non-consumable items for each program or unit.
4. Evaluating existing and projected travel and staff training needs.
5. Evaluating existing and projected contract expenditures.
6. Evaluating existing programs/contracts for effectiveness in relation to performance, cost, and new legislation or mandates.
7. Reviewing grants and other sources of funds to verify continued financial support.
8. Development of initiatives and spending plans for submission to the Cabinet Secretary.

C. Revisions: When appropriate, the Division Director shall submit spending plan revision with a detailed evaluation and justification.

Review Date:	*Reviewed By:*
4/30/14	Nancy S. Ditz