


Chapter:	Finance	Classification:	Public Document
Subject:	Budgets		
For:	All Operating Units	 Authorized by Executive Director	

1. Policy

- 1.1 The Correctional Services Division will coordinate with the Department of Justice, Finance and Administration CSU, for the delivery of financial services including developing and supervising the budgetary process.
- 1.2 Each director will assign budget responsibility to individuals in the operating units. These individuals will be called budget supervisors.


2. Budget Supervisors

- 2.1 The budget supervisor will be responsible for
 - 2.1.1 the preparation of an annual operating budget in accordance with government policies and guidelines
 - 2.1.2 monitoring budget expenditures by implementing staff controls in accordance with departmental policies, the *Civil Service Act* and applicable collective agreements
 - 2.1.3 the deployment of resources, including personnel, supplies and services, to ensure expenditures fall within the approved budget authority
- 2.2 The manager, policy and programs will be responsible for reviewing all budgets and forecasts within the division prior to final submission to the coordinator of financial planning, Department of Justice, Finance and Administration CSU,

3. Capital Budget Preparation

- 3.1 Each director will be responsible for preparing the capital budget submission for their component for the upcoming fiscal year.
- 3.2 Requests for various services will be submitted to Head Office via email
 - 3.2.1 new infrastructure initiatives information
 - 3.2.2 capital construction requests
 - 3.2.3 maintenance and repairs requests
 - 3.2.4 leased premise maintenance and alterations requests

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3.3 These requests are for budget planning purposes only, and it is not to be implied that all funding and services requested will be authorized. The final approval of requests and services will be made based upon available expenditure funds and identified priorities, and is subject to budget committee approvals.

4. Operating Budget Management

- 4.1 The budget supervisor will be responsible for reviewing the
 - 4.1.1 operating budget for the upcoming fiscal year
 - 4.1.2 Detailed Staffing Analysis - the upcoming fiscal year staff list with expected salaries and benefits
- 4.2 The documents identified in 4.1 will be distributed to the budget supervisor in December/January. The budget supervisor will indicate any changes and/or corrections and return the documents to the coordinator of financial planning by the deadline identified.
- 4.3 The coordinator of financial planning will distribute the Forecast Turnaround Document, Detailed Staffing Analysis and associated relevant documentation to the budget supervisor on a monthly basis and copy the director and manager, policy & programs.
- 4.4 The budget supervisor will
 - 4.4.1 monitor the operating budget
 - 4.4.2 ensure that the approved budget is appropriately spent
 - 4.4.3 ensure that revisions to the Forecast Turnaround Document and Detailed Staffing Analysis is completed with the appropriate explanations/comments and forwarded on a monthly basis to the responsible
 - 4.4.3.1 director
 - 4.4.3.2 manager, policy and programs
 - 4.4.3.3 coordinator of financial planning