

<b>SUBJECT: FISCAL MANAGEMENT</b>
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## **RESPONSIBILITY**

The Director has the authority and responsibility for the fiscal management of the Bureau, including development of the budget, supervision of internal expenditures and related controls, and for liaison with Department of Justice and other state government fiscal officers.

## **BUDGET**

1. The State of North Carolina prescribes a budgetary process that functions as an essential planning tool enabling the Bureau to organize its financial resources in an objective, focused manner to derive maximum return for the tax dollars expended.
2. The Bureau's budget represents an evaluation of relative needs based upon quantitative and qualitative data submitted to the Director by the Assistant Directors. The budget process for the Bureau will follow those guidelines established by the Office of State Budget, those made by the Department of Justice, and those developed by the Director. The budget process involves decisions regarding objective priorities, with consideration given to the volume and type of work required and the costs involved, to determine Bureau needs.
3. Budgeting represents a continuous responsibility of all Bureau management and supervisory personnel. It involves on-going identification of objectives to determine organizational needs based upon a reasonable assessment of current and future requirements.

## **FISCAL CONTROL**

The Bureau utilizes fiscal control procedures to establish accountability, to comply with funding authorizations and restrictions, to ensure that disbursements are for designated and approved recipients, and to alert management to possible concerns requiring remedial action.

2. The Director is responsible for the budget of the Bureau. The Assistant Director of Administrative Services has assigned responsibility for the fiscal conduct of the SBI in cooperation with the division Assistant Directors. The Budget Office of the Department of Justice facilitates the flow of the Bureau budget, and maintains the accounting records reportable to the State.