NEW YORK STATE Department of Corrections and Community Supervision **DIRECTIVE**	TITLE **Functions of the Division of Budget and Finance**		NO. 2700 DATE 04/17/2026
SUPERSEDES DIR #2700 Dtd. 02/18/25	DISTRIBUTION A	PAGES PAGE 1 OF 5	DATE LAST REVISED
REFERENCES (Include but are not limited to) ACA Expected Practices 5-ACI-1B-06, 5-ACI-1B-07, 5-ACI-1B-11, 2-CO-1B-01, 2-CO-1B-02, 2-CO-1B-03, 2-CO-1C-06, 4-APPFS-3D-21, 4-APPFS-3D-22, 4-APPFS-3D-24, 2-CI-6E-2; Directives #2788, #2798	APPROVING AUTHORITY 		

I. OVERVIEW: The Division of Budget and Finance has the following functional responsibilities:

A. Preparation of all operating budget requests for submission to the New York State Division of the Budget (DOB), including the general fund and local assistance fund.

B. Provides fiscal direction and oversight to all correctional facilities, Community Supervision field offices, and the Board of Parole.

C. Development of the Department's financial plan and the monitoring of the plan against available funding.

D. Provides fiscal guidance and recommendations to the Executive Staff, Division Heads, and Regional Directors.

E. Provides administrative supervision over the Unit's various bureaus.

F. Responsible for all fiscal functions of Central Office including, but not limited to, payroll and vouchering.

G. Participates in audit management activities and assists in formulating audit responses.

H. Responsible for the transmittal of all transactions requiring DOB approval, including, but not limited to, position classifications, budget certificates, contract proposals, payroll functions, Agency Spending Control Applications (ASCA), and obtaining specific data requested on any and all of the Department's operations.

I. Responsible for processing facility managed care medical vouchers.

J. Coordinates and disseminates information pertaining to the Statewide Financial System (SFS) upgrades, changes, and training.

K. Oversee the Department's Central Office and facility business office training program, ensuring best practices are employed and proper business office procedures are executed.

L. Schedule, coordinate, and conduct independent financial audits of various facility business operations.

II. ORGANIZATION: The Division of Budget and Finance is headed by the Director of Financial Administration 6. See Attachment A for the organizational structure of the Division.

A. Bureau of Finance and Payroll

1. Payroll Unit: The Payroll Unit is responsible for the preparation of the Central Office payroll, Community Supervision payroll, the Board of Parole payroll, the Albany Training Academy payroll, the New York City Central Administration (NYCCA) payroll, and for oversight of the facility payrolls. This unit acts as a liaison with the Office of the State Comptroller (OSC) and, on occasion, the Department of Civil Service, providing all information and approvals necessary to process the payroll, ensuring that all employees receive their paychecks on time. The Payroll Unit is also responsible for the training of facility personnel in payroll operations.
2. Finance Unit: The Finance Unit is responsible for preparation and processing of Central Office Business Service Center (BSC) out-of-scope non-procurement card payments and all of Central Office travel and expense reports.
    a. Responsible for maintenance of Central Office purchase order files, as well as processing of all Central Office BSC out-of-scope non-procurement card payments, including merchandise purchased for facilities by Central Office. The Finance Unit monitors eSettlement for Central Office in-scope BSC invoices requiring Agency review and approval and follows up on monthly status reports received from the BSC to ensure efficient operations. This unit also oversees payment of settlements, restitution and fines, lost checks, and journal vouchers.
    b. Responsible for processing all Central Office Employee Report of Travel Expense, and Claim for Payments, including employees, retired employees, trainees, borrowed staff, conferences, vendor claims, employee claims, and moving expenses. This activity requires audit of expense reports, the input of expense reports into SFS, as well as the approval of expense reports in SFS. This unit also resolves problems raised by facilities regarding travel and monitors and follows up on monthly travel card aging reports and travel card inactivity reports received from the BSC.
    c. Coordinates funding availability with budget staff to ensure timely payments against approved Agency contracts. This unit bears primary responsibility for local assistance payments to those counties housing state ready prisoners, community based residential programs, petty cash payments, various claims, and facility bank balance reporting.
    d. Responsible for tracking facility completion of three-year fiscal review audit.

B. Bureau of Budgeting, Fiscal Review and Analysis

1. Department's Budget Request: Among the Budget Bureau's primary responsibilities is the development of the Department's Executive Budget request, which highlights the Department's programmatic objectives for the upcoming fiscal year and the estimated funding necessary to carry out those objectives. The Bureau coordinates the translation of funds, provided to the Department as a result of this budget process, into a Department-wide spending plan that divides these funds among facilities and regions in an equitable manner.

This requires providing adequate justification and workload data to enable DOB examiners and Legislative fiscal staff to make solid judgments relative to the requests of the Department of Corrections and Community Supervision (DOCCS) and participating in the budget making process within the Department by reviewing and analyzing program requests, conducting informal conferences with Program Administrators, and participating with the Commissioner and their Executive staff.

2. Monitoring/Accounting: Assists Program Directors throughout the fiscal year in implementing their program fiscal requirements. To fulfill this function, the Budget Bureau provides sufficient accounting codes to enable the ongoing monitoring of Department expenditures and processes budget journals to realign available funds to coincide with identified, justifiable needs.

   To facilitate this process, the Budget Bureau works in conjunction with Central Office Program Managers and facility experts to develop standardized criteria for the construction of operation-specific budgets, with the objective of providing each facility with realistic goals to attain in individual operations, such as food service, while installing a mechanism for ensuring that each facility receives a fair share of available funding. The Budget Bureau establishes new funds and bank accounts, where necessary, to accommodate the opening of new facilities and to utilize outside revenue sources as they become available and performs similar operations for closing facilities.

3. Position Classification Actions: The Budget Bureau deals with DOB on all position classifications prepared by Personnel and approved by Civil Service. This includes providing detailed justification to DOB, which includes a summary of why the transaction is needed and identification of funding source. In conjunction with this activity, the Budget Bureau obtains DOB approval to fill positions when required, obtains earmark releases, and assists in processing requests for the Budget Director's approval of Non-Statutory (NS) appointments.

4. Liaison with DOB: Keeps the Director abreast of all program activities and acts as a liaison between the Agency and the DOB examiners.

C. Medical Bill Paying: Responsible for the review of all coordinated care and outside hospital contracts and related documents as well as processing payments for selected hubs. This unit is responsible for processing of contracts and related transactions for other specialized/centralized medical costs as is required.

D. Incarcerated Accounts: Responsible for assisting facilities with Incarcerated Commissary Account System (ICAS) issues; Incarcerated Individual Banking Services Project issues; monitors and oversees incarcerated individual advances and court obligations as outlined in Directive #2788, "Collection & Repayment of Incarcerated Individual Advances & Obligations," and Directive #2798, "Incarcerated Individual Accounts." Audits and reviews Incarcerated Individual Funds Account reconciliations and processes. Responsible for reviewing incarcerated individual personal property claim appeals over $500. Serves as the Agency's liaison for the release of debit cards with the contracted vendor for the Incarcerated Individual Banking Services Project.

E. Statewide Financial System: The DOCCS SFS Team operates as a helpdesk for all DOCCS SFS users assisting with processing issues, budget and match errors, reporting of SFS defects, and user training. They conduct periodic monitoring of all SFS users and documents to ensure system security. They also serve as DOCCS liaisons to the OSC, the BSC, and the SFS, aiding with any reported issues, audits, new initiative and/or SFS updates. The Business Office Procedures and Information portion of the DOCCS Training site is managed by the DOCCS SFS Team, as is the OSC Contact System for Agency financial and payroll contacts. Outlook distribution lists for DOCCS Stewards and SFS Agency Security Administrators are maintained along with providing ongoing updates to the BSC for facility and central office contacts. Access to the BSC File net site must be requested through the DOCCS SFS Team. Members of the DOCCS SFS Team serve as the primary SFS Administrators for Security, Employee Data, and Workflow. They facilitate the annual SFS User and User Role Review, which supports the Department's annual internal controls certification to OSC, process mass updates for travel supervisors and proxies, and regularly monitor, review, and issue various SFS reports and queriers including Match Errors, P-card aging, T-card aging, e-Settlement invoices, Stale Date checks, Quarterly Clean Up, Fiscal Year End, and Lapsing data.

F. Training and Audit: Responsible for overseeing the Department's Central Office and facility business office training program, ensuring best practices are employed and proper business office procedures are executed in accordance with State Finance Law, Correction Law, the Office of the State Comptroller's Guide to Financial Operations, the Office of General Services BSC; the SFS; and Agency policies, procedures, and directives. Develop a training curriculum for various facility business office roles and processes as they pertain to the area of financial management. Coordinate and provide training to both Central Office and facility staff. Schedule, coordinate, and conduct independent financial audits of various facility business operations, including, but not limited to procurement, accounts payable, accounts receivable, bank reconciliations, vouchering, incarcerated individual account balancing, travel, cash management, and payroll functions. Follow up on findings identified in facility three-year peer review fiscal audits to ensure identified issues are addressed.
NOTE: This responsibility was recently realigned from the Internal Audit Unit to Budget and Finance. Follow up on deficiencies identified in facility monthly risk assessments reports. Support the daily operations of Facility Business Offices as needed due to staff turnover and vacancies.

DOCCS' DIVISION OF BUDGET AND FINANCE
Director of Financial Administration 6
BUREAU OF FINANCE
Assistant Director of Financial Adiminstration 3
BUREAU OF BUDGET
Assistant Director of Financial Administration 3
Training & Audit
State Financial System (SFS)
Payroll
Finance
Incarcerated Individual Accounts
Assistant Director of Financial Administration 2
Steward (2)
Supv. Agency Account
Payroll Examiner 4
Steward
Supv. Budget Analyst
• Training
• Fiscal Reviews/Audits
• SFS Team
Agency Help Desk
• Payroll
• Vouchering
Contracts
Payments
• Travel
• ICAS/Incarcerated Individual Funds
Health Services
Support Services
Security Services
Program Services & Special Funds
Community Supervision and Parole Board
Administration
Medical Bill Paying
Budget Chief
Budget Chief
Budget Chief
Budget Chief
Budget Chief
Assoc. Budget Analyst
Supv. Budget Analyst
• Budget Requests
• Spending Plan contracts
• Grant funds management
• Position allocation
• Funds allocations
• Commissary /Banking
• Facility Managed Health care Payments
• Funds allocations