

<i>Date</i> 9/25/13	<i>Subject</i>  <b>Introduction – Plan of Manual</b>	<i>Item</i> A-001
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### **1. Purpose and Scope**

The Budget Policy and Reporting Manual contains the policies, procedures and reporting requirements of the Division of the Budget that are applicable to all or specified State departments and agencies and, where indicated, to public authorities and corporations. The Manual also includes the Division's regulations as promulgated in the Official Compilation of Codes, Rules and Regulations of the State of New York (Subtitle C, Title 9). It does not include instructions for preparing annual budget requests which are contained in the Budget Request Manual.

### **2. Authority**

The Budget Policy and Reporting Manual is an official publication of the Division of the Budget and serves as an authoritative reference source for its policies, procedures, reporting requirements and information issuances affecting all or specified State departments, agencies and public authorities or corporations. The contents are published with the approval, and under the authority, of the Budget Director, as derived from the New York Constitution and statutes.

It is the policy of the Division of the Budget to assure that the Manual reflects the proper oversight role of the Division in the approval and expenditure of funds, but that it includes only those items necessary for the effective and efficient administration of State government; that it supports the ability of State agency personnel to perform their program, legal and operational responsibilities in accordance with established State policies, generally accepted principles of internal control and sound business management practices; and that it does not impose on agencies duplicate or unnecessary administrative burdens or procedural reviews by "control" agencies, such as the Division of the Budget, Office of the State Comptroller or Department of Civil Service.

### **3. Organization of the Manual**

The Budget Policy and Reporting Manual is organized by function into separate sections, lettered A through J. A "Table of Organization" (Item A-002) lists each section and the unit(s) within the Division of the Budget that is responsible for that section. Questions concerning specific items or the content of a section should be directed to the responsible unit or to:

## BUDGET POLICY AND REPORTING MANUAL

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Division of the Budget  
Budget Services Unit  
State Capitol  
Albany, New York 12224  
Telephone: (518) 473-0580

Each Manual section is divided into items, numbered from 000 to 999. Each item pertains to a particular subject, policy or procedure. Item 000 at the front of each section is a table of contents for the section. For reference purposes, each item number is preceded by the alpha section designation (i.e., H-100).

#### **4. Information Maintenance**

The Manual is kept current through periodic reviews of its contents performed by the Division of the Budget. As part of this review, the Division assesses the continuing value of each item and eliminates or revises those items found to intrude upon agency management prerogatives, inappropriately centralize in the Division of the Budget responsibility for actions more appropriately performed at the agency level, or require the Division to provide administrative reviews or approvals which duplicate those of other control agencies or restrict the flexibility of agencies to effectively carry out assigned duties and responsibilities. The Division also modifies those items which, as written, are inconsistent with established operating procedures and need to be revised to bring the Manual into conformance with current practices.

#### **5. Budget Bulletins**

Budget Bulletins are used to provide immediate advice to agencies on matters relating to the State Budget. Issued under the authority of the Budget Director, Budget Bulletins contain (1) "one time" temporary instructions, or (2) permanent instructions which require immediate distribution prior to being issued as items for inclusion in the Manual.

Although Budget Bulletins are not regular Manual items, they are related communications and, therefore, are keyed to the relevant section of the Manual. Budget Bulletins transmit Division of the Budget policies through memoranda from the Budget Director to department and agency heads. Bulletins are addressed to agency officials in memorandum format, but the number of the Bulletin will facilitate easy reference and retrieval.

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### 6. Access

The Budget Policy and Reporting Manual (BPRM) is accessible to State agencies at the Division of the Budget Website under "State Agency Guide." Each agency is sent an e-mail "Amendment Notice" of Budget Bulletins and BPRM updates to the e-mail address established pursuant to OSC Bulletin A-523. The sequentially numbered Amendment Notices are also available at the BPRM web page. Agencies are responsible for determining their own rules for internal notification of Amendments.

DOB uses standard "Subject" line character strings, as follows; based on the "Subject," each agency's distribution rules should direct the respective notification to the personnel identified by the agency to receive that type of issuance.

<b>Type of Document</b>	<b>Standard Subject Line</b>
Budget Bulletin	DOB BULLETIN
Budget Policy and Reporting Manual	DOB BPRM
Budget Request Manual	DOB BRM

Questions regarding web access to the Manual and Amendment Notifications may be directed to:

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