



**Department of Human Services
Online Directives Information System**

**Index: POL1272
Revised: 04/08/2024
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Subject: Development and Management of the Budget

The policy of the Department of Human Services (DHS) is to develop and manage a budget that is consistent with the Department's Strategic Plan, within the Department's resources, and that is in accordance with Federal and State laws, regulations, and legislative intent.

A. Authority

Budget Accountability and Planning Act of 1993
[O.C.G.A. §45-12-73](#)

B. References

Management of Budgetary and Financial Affairs
[O.C.G.A. §§45-12-72 through 45-12-88](#)

C. Applicability

All of the Department

D. Definitions

Strategic Plan: A strategic plan is a statement of future directions, goals and objectives to carry out the mission of the Department.

E. Responsibilities

The Director of the DHS Office of Budget Administration (OBA) is responsible for issuing and updating procedures to implement this policy.

F. History

Replaces Board of Human Services Administrative Policy and Procedure Manual, Volume I, Part O. E. 5. Financial Controls.

G. Evaluation

The outcome of this directive is measured by adequate funding being received to carry out DHS goals, objectives, and missions. Staff of OBA monitors all funds to assure they are appropriately allocated and expended.