



KANSAS DEPARTMENT OF CORRECTIONS

	INTERNAL MANAGEMENT POLICY AND PROCEDURE	SECTION NUMBER	PAGE NUMBER
		04-101	1 of 3
		SUBJECT:	
		FISCAL: Budget Preparation, Presentation, Implementation, Revision, and Execution	
Approved By:  Secretary of Corrections		Original Date Issued:	08-15-82
		Current Amendment Effective:	02-18-13
		Replaces Amendment Issued:	12-26-07

POLICY

The Fiscal Officer shall promulgate a process for the preparation, presentation, implementation, monitoring, reviewing (ACO 2-1B-01) and revision of divisional, program, and facility budgets. (ACO 2-1B-04; ACI 3-4030; APPFS 2-3080) The process shall be designed to consider the funding priorities of the entire system and all its operations, and long-term objectives as well as budget year goals (including financing capital projects, program development, and staff requirements). (ACI 3-4029; APPFS 2-3075) Although each system management team member shall be responsible for his or her agency's fiscal policy, management and control, the Secretary of Corrections ultimately shall be responsible for departmental fiscal policy, management and control. (ACI 3-4025)

Implementation and execution of the budget shall be the responsibility of the Deputy Secretary, Fiscal Officer, or warden designated by the Secretary of Corrections to manage the respective division, program, unit, or facility. (ACO 2-1B-02, 2-1B-03) Each departmental employee whose responsibilities involve budget execution, including utilization or obligation of State resources, shall perform all related duties in accordance with State law, rules and regulations, departmental policies and procedures, executive directives, and expressed legislative intent. (ACI 3-4028; APPFS 2-3074) All budgetary proposals and the expenditure of authorized budgets shall be specific to the programs, services, operations and activities appropriate to the mission of the Department, its divisions and facilities. The expenditure of appropriated funds for events that primarily involve competition among or by staff shall be prohibited.

All System Management Team (SMT) members shall have input into the preparation and review of the annual budget request for their particular division, program, unit, or facility (ACI 3-4028, 3-4029; APPFS 2-3075), which shall be approved by the Secretary of Corrections prior to its submittal to the Governor and the Legislature.

DEFINITIONS

Fiscal Officer: The Central Office staff person designated by the Secretary of Corrections with the responsibility to coordinate the Department's budget and fiscal policies.

Management Team (MT): A panel of Central Office management staff designated by the Secretary. Currently this panel is comprised of the Secretary; deputy secretaries; chief legal counsel; counsel to the secretary; staff assistant to the Secretary; public information officer; human resources manager; information resource manager; director of victims' services; director of re-entry; EAI Director; chairperson of the Prisoner Review Board; and the fiscal officer.

System Management Team (SMT): A management panel designated by the Secretary that is comprised of the Management Team, wardens, parole directors, and Kansas Correctional Industries director.

PROCEDURE

I. Budget Preparation, Presentation, and Revision (ACO 2-1B-04; ACI 3-4030; APPFS 2-3080)

- A. The Fiscal Officer shall develop, publish, and disseminate budget policies and procedures that include: (APPFS 2-3080)
 - 1. Instructions to be followed in preparing budget requests;
 - 2. Offender population projections;
 - 3. An outline and schedule of the procedure to be used to review program, unit, and facility requests with the Secretary; to appeal the Division of the Budget recommendations to the Governor; and in appearing before and presenting budgets to legislative committees; and,
 - 4. Instructions regarding revisions required to the budget(s).
- B. Budget policies and procedures issued by the Fiscal Officer shall be developed, reviewed, and updated on an annual basis. (ACI 3-4030)
 - 1. Budget policies and procedures may be issued, revised, and/or deleted by the Fiscal Officer at any time it is determined that such actions are necessary and in the best interest of the departmental budgetary process.
 - 2. Upon issuing, revising, and/or deleting any budget policy and procedure, the Fiscal Officer shall ensure that a proper and thorough distribution of such orders is accomplished.
- C. The Fiscal Officer shall serve as liaison and coordinate with the Division of the Budget, Legislative Research Department, legislative committees, and other related groups concerning budget matters. (ACO 2-1B-03)
- D. The Fiscal Officer shall serve as liaison and coordinate with the Secretary of Corrections, deputy secretaries, program and unit managers, parole director and wardens concerning budgetary and related fiscal matters. (ACO 2-1B-03)
- E. All policies and procedures promulgated shall be approved by the Secretary of Corrections or designee and shall be consistent with and supplemental to instructions issued by the Division of the Budget.

II. Budget Implementation, Execution, Review and Monitoring

- A. In accordance with directives established by the Secretary of Corrections or one of the deputy secretaries, Fiscal Officer, parole directors through the Deputy Secretary of Community and Field Services, and, each warden through the Deputy Secretary of Facility Management, shall be responsible for execution and administration of the budgets for program, units, and operations under their direction. (ACO 2-1B-02, 2-1B, 03; APPFS 2-3075)
 - 1. The execution and administration of each budget shall be consistent with State law, rules and regulations, State and departmental policies and procedures, executive directive, and other forms of expressed legislative and executive intent. (APPFS 2-3074)
 - 2. The Fiscal Officer shall establish a review and reporting system to monitor execution of the various budgets within the system and shall report to the Secretary of Corrections and other officials responsible for budget execution concerning the status of their respective budgets and concerning any deviations from established executive, legislative, or Department policies and procedures.

- B. The expenditures and obligations of budgeted funds shall be reviewed and monitored on a monthly basis by the Fiscal Officer, as the Secretary's designee. (ACO 2-1B-01, 2-1B-05; ACI 3-4027, 3-4035; APPFS 2-3075)
1. At least once a month, the facility business office staff and Central Office accounting staff shall submit a report of all expenditures and obligations of funds to the fiscal officer.
 2. The Fiscal Officer shall prepare, review, and disseminate monthly expenditure reports for each division on a monthly basis. (ACO 2-1B-05)
 - a. Such review shall be documented in writing. (ACI 3-4035)
 - b. Any significant discrepancies, in the judgment of the Fiscal Officer, shall be immediately reported to the Secretary. (ACO 2-1B-01)

III. This IMPP shall serve as final policy in all departmental facilities and offices, and facility general orders shall not be allowed on this subject.

NOTE: The policy and procedures set forth herein are intended to establish directives and guidelines for staff and offenders and those entities that are contractually bound to adhere to them. They are not intended to establish State created liberty interests for employees or offenders, or an independent duty owed by the Department of Corrections to employees, offenders, or third parties. Similarly, those references to the standards of various accrediting entities as may be contained within this document are included solely to manifest the commonality of purpose and direction as shared by the content of the document and the content of the referenced standards. Any such references within this document neither imply accredited status by a Departmental facility or organizational unit, nor indicate compliance with the standards so cited. The policy and procedures contained within this document are intended to be compliant with all applicable statutes and/or regulatory requirements of the Federal Government and the state of Kansas. This policy and procedure is not intended to establish or create new constitutional rights or to enlarge or expand upon existing constitutional rights or duties.

REPORTS REQUIRED

None.

REFERENCES

IMPP 07-101
ACO 2-1B-01, 2-1B-02, 2-1B-03, 2-1B-04, 2-1B-05
ACI 3-4025, 3-4028, 3-4029, 3-4030, 3-4035
APPFS 2-3074, 2-3075, 2-3080

ATTACHMENTS

None.