

 <p>KENTUCKY CORRECTIONS Policies and Procedures</p>	Policy Number	Total Pages
	2.6	4
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	*	May 14, 2013
Authority/References ACA 4-4030; 2-CO-1B-01; 1-CO-1B-04 P&P ACA 3D-21 KRS 48.605	Subject BUDGET REVISIONS	

I. DEFINITIONS

"Major Object Code" means one (1) of the four (4) expenditure levels (Personnel - 100; Operating - 300; Benefits - 400; and Capital Outlay - 600) for which appropriations shall be allotted by the Finance and Administration Cabinet.

"Minor Object Code" means the expenditure level which identifies the specific type of expense or disbursement of funds.

II. POLICY and PROCEDURES

The following procedures shall apply with regard to any changes in general fund account budgets maintained for Corrections:

- A. Changes in the minor object code budgets of any account maintained by Corrections shall be approved by the Division of Administrative Services. Approval may be made in response to written justification presented by the individual budget unit head, or may be made by the Division of Administrative Services as required.
- B. Changes in the major object code budgets of any account maintained by Corrections shall be approved by the Division of Administrative Services. Approval may be made in response to written justification presented by the individual budget unit head, or may be made by the Division of Administrative Services, as required. The Division of Administrative Services shall initiate all requests for changes in major object code budgets to the Governor's Office for Policy and Management for their approval.
- C. As changes are required in the minor object code budget of any account maintained for Community Services and Local Facilities, the following actions shall be taken:

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1. If a Probation and Parole District account is involved, the District Supervisor shall submit a request to the Deputy Commissioner of Community Services and Local Facilities delineating the changes requested and the reasons for the changes.
 2. The Deputy Commissioner shall review the request and makes the decision whether or not to approve it.
 3. After changes are approved by the Deputy Commissioner, notification is given to the Director of the Division of Administrative Services who directs the changes to be made by the Fiscal Management Branch.
 4. Where changes in the minor object codes for the Community Services Management account or the Local Facilities account are required, the Deputy Commissioner shall notify the Division of Administrative Services.
- D. As changes in the major object code budgets are required for accounts maintained for Community Services and Local Facilities, the following steps shall be taken:
1. The Director of Community Services shall approve any change in the major object code budgets of the accounts maintained for Community Services and Local Facilities which emanate from within Community Services and Local Facilities.
 2. The Deputy Commissioner shall then submit a request to the Director of the Division of Administrative Services seeking to have the necessary changes made.
 3. The Director of the Division of Administrative Services shall direct staff of the Fiscal Management Branch to request the changes from the Corrections Policy Advisor in the Governor's Office for Policy and Management.
 4. Upon receiving approval from the Governor's Office for Policy and Management, the Fiscal Management Branch shall make the appropriate changes to the accounting and budgeting records.
- E. As changes are required in the minor object code budget of any account maintained for institutions, the following actions shall be taken:

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1. The institutional Warden or the Director of Operations and Programs shall submit a request to the Deputy Commissioner of Adult Institutions delineating the changes requested and the reasons for the changes.
 2. The Deputy Commissioner shall review the request and either approve or reject it.
 3. If the Deputy Commissioner approves the request, he shall notify the Director of the Division of Administrative Services who then directs the Fiscal Management Branch to make the changes.
 4. Where changes in the minor object codes for Institutions Management account are required, the Deputy Commissioner shall notify the Division of Administrative Services.
- F. As changes are required in the major object code budgets for accounts maintained for Institutions, the following steps shall be taken:
1. The Deputy Commissioner may approve any change in the major object code budgets of accounts maintained for Institutions which emanate from within Institutions.
 2. The Commissioner shall forward any requested change emanating from institutions to the Director of the Division of Administrative Services for review and approval.
 3. If, after reviewing the requested changes, the Director of the Division of Administrative Services approves the request, he shall direct the Fiscal Management Branch to formally request the changes in correspondence to the Governor's Office for Policy and Management.
 4. Upon receiving approval from the Governor's Office for Policy and Management, the Fiscal Management Branch shall make the appropriate changes to the accounting and budgeting records.
- G. As changes are required in the minor object code budgets of any account maintained for the Office of the Commissioner, Parole Board, Division of Corrections Training or Division of Administrative Services, where the change is requested within one (1) of these budget

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units, the changes may be made upon notification to the Director of the Division of Administrative Services who shall then notify the Fiscal Management Branch to make the changes.

- H. As changes are required in the major object code budgets of any account maintained for the Office of the Commissioner, Parole Board, Division of Corrections Training or Division of Administrative Services, the change shall require approval of the respective budget unit head who shall forward it to the Director of the Division of Administrative Services, the change shall require approval of the Director of the Division of Administrative Services who upon approval shall seek the approval of the Governor's Office for Policy and Management through the Fiscal Management Branch. Upon receiving approval from the Governor's Office for Policy and Management, the Fiscal Management Branch shall make the appropriate changes to the accounting and budgeting records.
- I. As circumstances may dictate, as determined by the Director of the Division of Administrative Services, the Fiscal Management Branch may initiate changes in the budgets of any account through the Governor's Office for Policy and Management, if necessary, and inform the appropriate budget unit of the changes.