

## 2016 Kansas Statutes

**75-3718b. Budget process; program service inventory; integrated budget fiscal process; performance-based budgeting system; contents; objectives.** (a) On or before January 14, 2019, the secretary of administration, in consultation with the division of the budget, the office of revisor of statutes and the Kansas legislative research department, shall implement a budget process that accomplishes the following objectives:

(1) A program service inventory, to be complete on or before January 9, 2017. Such inventory shall include, but not be limited to, the following:

- (A) Identification of agency programs and subprograms by objective, function and purpose;
- (B) the state or federal statutory citation authorizing those programs, if any;
- (C) identification of programs that are mandatory versus discretionary;
- (D) a history of the programs, including interaction with other agency programs and objectives;
- (E) state matching or other federal financial requirements;
- (F) prioritization of the level of all programs and subprograms; and
- (G) the consequence of not funding the program or subprogram.

(2) An integrated budget fiscal process, to be complete on or before January 6, 2018. Such process shall institute common accounting procedures consistent with budget development, budget approval, budget submission, through actual expenditures by fund.

(3) A performance based budgeting system, to be completed on or before January 14, 2019. Such budgeting system shall include, but not be limited to, the following:

- (A) Incorporation of various outcome based performance measures, for state programs; and
- (B) enhancement of the capability to compare program effectiveness across multiple state and political boundaries.

**History:** L. 2016, ch. 106, § 1; July 1.