

**48.950 Continuous budget information system -- Contents -- Responsibility for.**

- (1) In order to effectuate the constitutional power and duty of the General Assembly to raise and appropriate revenue and approve and adopt a balanced budget, and in order that members and committees of the General Assembly and the Legislative Research Commission may be informed on a continuous basis about current and prospective financial conditions and budgetary needs of the Commonwealth and its budget units, the Kentucky General Assembly finds and declares that uniform detailed budget data and records relating to expenditures, receipts and activities and the budgetary operations of all budget units must be available in electronic and print form to the General Assembly and the Legislative Research Commission on a continuous and timely basis, including the electronic accounting and budgeting systems utilized by all branches of state government such as the Enhanced Management Reporting System and the Kentucky Budgeting System.
- (2) The contents of all electronic and print forms, records, data and procedures established under KRS 48.955 and 48.960 shall pertain to:
  - (a) The submission of budget unit requests and branch budget recommendations;
  - (b) The adoption of budget bills;
  - (c) The allotments under, and authorized adjustments and revisions to, the enacted budget;
  - (d) The receipts and disbursements of budget funds pursuant to appropriations enacted by the General Assembly; and
  - (e) The financial and budgetary conditions of the Commonwealth and branch budget units.

These contents, forms and records shall be standard and uniform for all budget units.

- (3) The Governor, the Chief Justice and the Legislative Research Commission for their respective branches and budget units, shall cause to be created, maintained and transmitted in electronic form the data, records and procedures necessary to fulfill the intent and purposes of KRS 48.955 and 48.960 and which may be provided by KRS 48.955 and 48.960.

**Effective:** March 24, 2023

**History:** Amended 2023 Ky. Acts ch. 92, sec. 43, effective March 24, 2023. -- Created 1988 Ky. Acts ch. 3, sec. 1, effective February 10, 1988.