

CHAPTER 31  
HOUSE BILL No. 2670

AN ACT concerning the division of accounts and reports; relating to reporting; amending K.S.A. 75-3054 and 75-3073 and K.S.A. 2003 Supp. 75-3735 and repealing the existing sections; also repealing K.S.A. 79-2917.

*Be it enacted by the Legislature of the State of Kansas:*

Section 1. K.S.A. 75-3054 is hereby amended to read as follows: 75-3054. At the close of each month, or more frequently if necessary, ~~there shall be filed with the director of accounts and reports~~ *the state agency shall prepare* an itemized and detailed reconciliation and statement of payments ~~made out of any~~ *for each* petty cash fund authorized *for the state agency* under this act. ~~Such~~ *The* detailed statement of payments shall be supported by itemized receipts for each expenditure *and submitted with a voucher to the director of accounts and reports for the purpose of replenishing the petty cash fund to its original amount.* Upon receiving ~~any such~~ *the* statement and voucher, the director of accounts and reports shall draw ~~his or her~~ a warrant against the fund from which payments would have been paid if the same had not been paid ~~out of such~~ *from the petty cash fund, to restore such petty cash fund to its original amount.*

Sec. 2. K.S.A. 75-3073 is hereby amended to read as follows: 75-3073. At the close of each month, ~~or at more frequent intervals upon requirement thereof in any case by the director of accounts and reports,~~ *there shall be filed with the director of accounts and reports a reconciliation statement of each imprest fund and a voucher accompanied by or more frequently if necessary, the state agency shall prepare an* itemized and detailed ~~documentation of~~ *reconciliation and statement of* payments ~~made out of any~~ *for each* imprest fund ~~established by or authorized for the state agency~~ under this act. *The detailed statement of payments shall be supported by itemized receipts for each expenditure and submitted with a voucher to the director of accounts and reports for the purpose of replenishing the imprest fund to its original amount. Upon receiving the statement and voucher, the director of accounts and reports shall draw a warrant against the fund from which payments would have been paid if the same had not been paid from the imprest fund.* The director of accounts and reports may authorize a reconciling entry of not to exceed \$100 in any reconciliation statement for an imprest fund and, in cases of extraordinary losses resulting from robbery, burglary or other disappearances infrequently occurring, an imprest fund may be reimbursed by the state agency from any appropriations available therefor, but such reimbursements shall not exceed a total amount of \$2,000 in any fiscal year. ~~The director of accounts and reports shall draw warrants against the funds out of which such payments would have been made if they had not been made out of the imprest fund to restore the imprest fund to its original amount, so that at the end of each month and of each fiscal year each imprest fund will be intact and the authorized amount thereof will be available during the succeeding month or year. The amount so restored shall also be subject to payment by checks.~~

Sec. 3. K.S.A. 2003 Supp. 75-3735 is hereby amended to read as follows: 75-3735. The director of accounts and reports shall:

(1) ~~At least once each month and~~ annually, prepare reports as of the close of the preceding ~~month reporting period~~ *month reporting period* or fiscal year showing the financial condition of each fund as of the close of the respective periods and the transactions of each fund for such ~~month reporting period~~ *month reporting period* or fiscal year. Each report shall be summarized for the governor, and whenever possible, shall be prepared on a basis comparative to like preceding periods.

(2) File with the governor on or before December 31 of each year, a report of the financial transactions of the preceding fiscal year and of the financial condition of the state as of the end of that year. The report also shall include any comments and supplementary data deemed necessary. This report shall be ~~printed for the information of the~~ *made available to the* legislature and the public.

~~(3) Examine and verify the correctness of all statements and reports of the financial condition and operation of the state government and of all state agencies.~~

~~(4)~~ (3) Receive and ~~deal with~~ *respond to* requests for information as

to the financial condition and operation of the state, either directly or in cooperation with any state agency.

~~(5)~~ (4) Compile statistics necessary for the budget and other statistics required by the secretary of administration.

Sec. 4. K.S.A. 75-3054, 75-3073 and 79-2917 and K.S.A. 2003 Supp. 75-3735 are hereby repealed.

Sec. 5. This act shall take effect and be in force from and after its publication in the statute book.

Approved April 8, 2004.

---