

## 2012 Kansas Statutes

**75-3072. Imprest funds; authorized uses; limitations.** (a) Subject to subsection (b), imprest funds established by or under this act may be used to provide for travel advances and other transactions which demand immediate attention or advance payment.

(b) In no event may any such imprest fund be used to pay regular employees' salaries or current accounts which are payable monthly, except that imprest funds may be used to pay amounts to employees to correct payroll errors in accordance with procedures and limitations adopted therefor by the director of accounts and reports and approved by the secretary of administration. In accordance with procedures and limitations adopted by the director of accounts and reports and approved by the secretary of administration, imprest funds may be increased when, in the judgment of the secretary of administration, such increase is reasonably necessary. In no case may moneys be advanced from any such fund when not in actual liquidation of an obligation, except as specifically authorized by this or any other statute.

(c) In the event advance payments or payments to correct payroll errors are made from any imprest fund, the agency shall make reports thereof in compliance with such procedures as the director of accounts and reports may require.

**History:** L. 1976, ch. 413, § 16; L. 1984, ch. 317, § 1; L. 1994, ch. 274, § 11; July 1.