

75-1022. Cost system; billing; receipts; deposit in intragovernmental printing service fund. The director of printing, with the approval of the director of accounts and reports, shall maintain a cost system in accordance with generally accepted accounting principles. In determining cost rates for billing printing services to agencies, overhead expenses shall include but not be limited to light, heat, power, insurance, labor, depreciation, etc. Billings shall include direct and indirect costs of production and shall be based on the foregoing cost accounting practices. All receipts for sales of goods and services and recoveries from the sale of surplus supplies and materials or of other expenditures shall be deposited in the intragovernmental printing service fund which is hereby created in the state treasury. The provisions of K.S.A. 75-4215 and any amendments thereto shall apply to the said intragovernmental printing service fund to the extent not in conflict with this act.

History: L. 1911, ch. 10, § 3; R.S. 1923, 75-1022; L. 1976, ch. 373, § 8; March 2.