

75-3073. Imprest funds; periodic reconciliation statement; reimbursement of losses; replenishing fund. At the close of each month, or more frequently if necessary, the state agency shall prepare an itemized and detailed reconciliation and statement of payments for each imprest fund 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.

History: L. 1976, ch. 413, § 17; L. 1987, ch. 334, § 2; L. 2004, ch. 31, § 2; July 1.