

SENATE BILL No. 494

By Committee on Ways and Means

3-8

1 AN ACT consolidating the payrolls of the state board of regents and the
2 state educational institutions; amending K.S.A. 75-5516 and repealing
3 the existing section.
4

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

6 Section 1. K.S.A. 75-5516 is hereby amended to read as follows: 75-
7 5516. (a) There is hereby created in the state treasury a payroll account for
8 each state agency which may be used by the director of accounts and
9 reports and state treasurer to issue a consolidated payroll for each state
10 agency. If consolidated payroll procedures are required by the director of
11 accounts and reports, each state agency shall file such consolidated claims
12 and encumbrance documents containing authorization to pay future
13 salaries and wages of officers and employees of such state agency.
14 Payment of such future salaries and wages shall be based on time and
15 attendance reports required by the director of accounts and reports.
16 Payrolls of state agencies prepared by either the agency or the director of
17 accounts and reports as prescribed in the system of payroll accounting
18 shall be charged against the payroll account created for the state agency by
19 this section or directly against the appropriate agency account or accounts
20 in the state treasury on an individual account basis as determined by the
21 director of accounts and reports. The payroll of each state agency shall
22 show thereon a summary distribution of the amount of the payroll to be
23 charged against each appropriation or fund account within the state
24 treasury or fund in the custody of the state treasurer. If the consolidated
25 payroll procedures are in effect under this section at the time the payroll is
26 paid, the director of accounts and reports and state treasurer shall transfer
27 moneys from each appropriation in the state treasury or fund in the
28 custody of the state treasurer to the payroll account of the state agency in
29 the amounts shown on the payroll distribution summary, and shall charge
30 such amounts to the proper account affected thereby. For purposes of
31 providing a procedure for automatic payment of reported time worked,
32 salaries and wages due, and for proper cost allocation and distribution of
33 designated project, indirect overhead or other employee salary and wage
34 cost to establish cost centers or sub-activities, activities, accounts, work
35 project, federal grant or other appropriate account, the encumbrance
36 documents required may be filed against such agency payroll clearing

1 accounts as may be established on the records by the director of accounts
2 and reports to pay such project or shared salary and wage costs. Advances
3 from appropriate accounts within the state treasury in the custody of the
4 state treasurer may be made to such agency payroll clearing accounts on
5 the records in the amount required to cover the estimated salary and wage
6 costs of such officers and employees. Any advances made to such agency
7 payroll clearing account shall be used for the payment of actual salary and
8 wage costs chargeable from actual time and attendance reports or returned
9 to the appropriate account, and such transactions shall be based on claims
10 approved by signature or electronic means by the chief administrative
11 officer of the state agency or such officer's authorized representative. Upon
12 request of any state agency, the director of accounts and reports may
13 authorize the issuance of payrolls within a fund other than that authorized
14 by this section.

15 (b) Under rules and regulations established as provided in K.S.A. 75-
16 3706, and amendments thereto, the accounting system may include
17 provisions for the settlement of transactions between state agencies by
18 making of debit and credit entries on the books on the basis of adequate
19 vouchers, approved by the director of accounts and reports in lieu of
20 warrants. The director of accounts and reports, upon approval of any such
21 voucher, shall immediately notify the state treasurer of the amount thereof,
22 and of the accounts which are to be debited and credited upon the
23 treasurer's books and records. The state treasurer and the director of
24 accounts and reports shall forthwith make the proper entries upon their
25 books and records to correspond to such debit and credit entries.

26 (c) (1) *The state educational institutions and the state board of*
27 *regents shall consolidate their respective payrolls into one payroll file and*
28 *shall process said payroll file utilizing the system of payroll accounting*
29 *designated by the director of accounts and reports. Such consolidation*
30 *and change of system of payroll accounting shall occur on or before July*
31 *1, 2016.*

32 (2) *The state board of regents shall manage such consolidation*
33 *process and change of system of payroll accounting pursuant to the*
34 *provisions of K.S.A. 76-712, and amendments thereto.*

35 (3) *The secretary of administration is hereby authorized, pursuant to*
36 *the provisions of K.S.A. 75-3706, and amendments thereto, to adopt rules*
37 *and regulations necessary to effectuate the provisions of this subsection.*

38 (4) *As used in this section, "state educational institutions" has the*
39 *same meaning ascribed to it in K.S.A. 76-711, and amendments thereto.*

40 Sec. 2. K.S.A. 75-5516 is hereby repealed.

41 Sec. 3. This act shall take effect and be in force from and after its
42 publication in the Kansas register.