

75-5516. Same; consolidated payrolls, accounts; payment of future salaries and wages; procedure; transactions between state agencies. (a) There is hereby created in the state treasury a payroll account for each state agency which may be used by the director of accounts and reports and state treasurer to issue a consolidated payroll for each state agency. If consolidated payroll procedures are required by the director of accounts and reports, each state agency shall file such consolidated claims and encumbrance documents containing authorization to pay future salaries and wages of officers and employees of such state agency. Payment of such future salaries and wages shall be based on time and attendance reports required by the director of accounts and reports. Payrolls of state agencies prepared by either the agency or the director of accounts and reports as prescribed in the system of payroll accounting shall be charged against the payroll account created for the state agency by this section or directly against the appropriate agency account or accounts in the state treasury on an individual account basis as determined by the director of accounts and reports. The payroll of each state agency shall show thereon a summary distribution of the amount of the payroll to be charged against each appropriation or fund account within the state treasury or fund in the custody of the state treasurer. If the consolidated payroll procedures are in effect under this section at the time the payroll is paid, the director of accounts and reports and state treasurer shall transfer moneys from each appropriation in the state treasury or fund in the custody of the state treasurer to the payroll account of the state agency in the amounts shown on the payroll distribution summary, and shall charge such amounts to the proper account affected thereby. For purposes of providing a procedure for automatic payment of reported time worked, salaries and wages due, and for proper cost allocation and distribution of designated project, indirect overhead or other employee salary and wage cost to establish cost centers or sub-activities, activities, accounts, work project, federal grant or other appropriate account, the encumbrance documents required may be filed against such agency payroll clearing accounts as may be established on the records by the director of accounts and reports to pay such project or shared salary and wage costs. Advances from appropriate accounts within the state treasury in the custody of the state treasurer may be made to such agency payroll clearing accounts on the records in the amount required to cover the estimated salary and wage costs of such officers and employees. Any advances made to such agency payroll clearing account shall be used for the payment of actual salary and wage costs chargeable from actual time and attendance reports or returned to the appropriate account, and such transactions shall be based on claims approved by signature or electronic means by the chief administrative officer of the state agency or such officer's authorized representative. Upon request of any state agency, the director of accounts and reports may authorize the issuance of payrolls within a fund other than that authorized by this section.

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

History: L. 1953, ch. 375, § 33; L. 1974, ch. 390, §23; L. 1975, ch. 452, § 16; L. 1983, ch. 298, § 1; May 5.