

LEGISLATIVE BILL 930

Approved by the Governor April 16, 1986

Introduced by Government, Military & Veterans Affairs
Committee, Landis, 46, Chairperson;
Withem, 14; Rogers, 41; Peterson, 21;
Abboud, 12; Chambers, 11; Hoagland, 6

AN ACT relating to the Director of Administrative Services; to amend section 77-2215, Reissue Revised Statutes of Nebraska, 1943, and sections 81-104.01 and 81-1117.01, Revised Statutes Supplement, 1984; to change provisions relating to issuance of duplicate warrants, establishment of petty cash funds, and processing of payroll vouchers; and to repeal the original sections.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 77-2215, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-2215. (1) Whenever it shall be made to appear to the satisfaction of any officer, except the Director of Administrative Services, authorized by law to issue warrants, that any warrant issued by him or her has been lost or and destroyed, such officer shall have authority to issue a duplicate thereof, numbered the same as the original, with the word duplicate written or printed in red ink across the face thereof. No duplicate warrant shall be issued until the party applying for the same shall make an affidavit that he such party was the owner of the original warrant and shall also file with such officer an indemnity bond with good and sufficient security, conditioned to refund any money received by him the party or his or her assigns received on such duplicate in case of presentation and payment of the original by the treasurer upon whom the same is drawn, whether upon a genuine endorsement thereon or otherwise. The ; PROVIDED; that the payee of any lost or destroyed warrant shall not be required to file an indemnity bond when the affidavit shows that such payee has not received such lost or destroyed warrant and cannot reasonably expect to receive it.

(2) Whenever it shall have come to his the attention of the Director of Administrative Services that an outstanding warrant has not been presented for

payment, the Director of Administrative Services shall immediately issue a stop-payment order and notify the State Treasurer, by letter, of the issuance of such order. After the expiration of thirty seven working days from the issuance of such order, if in the meantime such outstanding warrant has not been presented for payment, the Director of Administrative Services shall have authority to issue a duplicate thereof, numbered the same as the original, with the word duplicate written or printed in red ink across the face thereof. In an emergency, the Director of Administrative Services may immediately issue such duplicate warrant.

Sec. 2. That section 81-104.01, Revised Statutes Supplement, 1984, be amended to read as follows:

81-104.01. Whenever a need ~~therefor~~ exists, the executive head of any agency of state government may make application to the Director of Administrative Services and the Auditor of Public Accounts to establish and maintain a petty cash fund of not less than twenty-five dollars nor more than three hundred dollars at a specific location in this state. Such application shall specify the purpose for which the fund is to be used. When the Director of Administrative Services and the Auditor of Public Accounts have approved the establishment of any such fund, a voucher shall be submitted to the Department of Administrative Services accompanied by such information as the department may require for the establishment thereof. The Director of Administrative Services shall issue a warrant for the amount specified and deliver it to the establishing agency. The funds to initiate the petty cash fund shall be drawn from ~~any cash~~ the appropriate fund of the agency ~~which may be spent for such purpose. If no cash funds are available, general funds may be used based on the use of the petty cash fund.~~ When it becomes necessary to replenish any such fund, the voucher therefor shall be accompanied by an accounting of transactions of the fund in such form and detail as the Department of Administrative Services may provide.

Sec. 3. That section 81-1117.01, Revised Statutes Supplement, 1984, be amended to read as follows:

81-1117.01. For the purpose of coordinating and expediting the writing and issuance of warrants for the payment of the salary and wages of the officers and employees of the various departments and agencies of the state, there is hereby established in the Department of Administrative Services a fund to be known as the

Imprest Payroll Fund. Each officer, department, bureau, board, or commission of the state shall see to the preparation of its payroll voucher and forward the voucher to the Director of Administrative Services in accordance with a schedule agreed upon with the director.

The payroll vouchers shall be audited and approved in accordance with law and the director is authorized to debit the appropriation appropriate expenditure accounts of each of the several departments, bureaus, boards, or commissions of the state the total amount of the payroll shown on such voucher. The payroll vouchers shall show all expenditures attributable to that payroll such as deduction for Old Age and Survivors' Insurance, withholding tax, retirement, insurance, and other authorized deductions together with the state's share of the Old Age and Survivors' Insurance tax, retirement, and group insurance. On the approval of each payroll voucher a charge shall be made against the appropriation funds on which the payroll voucher is written and an identical amount shall be credited to the Imprest Payroll Fund.

The director shall cause warrants for the net amount of salary or wages due each individual to be written as shown by the approved payroll voucher, such warrants to be drawn and paid out of the fund set aside for that purpose in the office of the State Treasurer. Warrants based upon authorized deductions as shown by the payroll vouchers shall also be drawn to the designated depository, but a single warrant may be written for each payroll period for the payment of authorized or required deductions for all state officers or employees. The director is also authorized to coordinate the total amount designated to be paid on behalf of the state for its share of the amount due to the United States for the payment of the state's share of the Old Age and Survivors' Insurance tax to insure that no excess payments are made. In all cases, transfer of money between funds in the state treasury may be accomplished by means prescribed by the director which shall be based on and in the same amount as the approved payroll voucher.

Sec. 4. That original section 77-2215, Reissue Revised Statutes of Nebraska, 1943, and sections 81-104.01 and 81-1117.01, Revised Statutes Supplement, 1984, are repealed.