

LEGISLATIVE BILL 1467

Approved by the Governor April 8, 1972

Introduced by Herb Nore, 22nd District

AN ACT to establish within the Department of Administrative Services an account to be known as the imprest payroll account as prescribed; and to declare an emergency.

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

Section 1. 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 an account to be known as the imprest payroll account. 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 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 on which the payroll voucher is written and an identical amount shall be credited to the imprest payroll account. The director shall notify the State Treasurer of the amount so debited and credited and the State Treasurer shall allocate and set aside in a separate fund in the state treasury the amount so allocated for payroll purposes.

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 against the imprest payroll account 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 accounts in the state treasury may be accomplished by means of a noncash voucher which shall be based on and in the same amount as the approved payroll voucher.

Sec. 2. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.