

LEGISLATIVE BILL 933

Approved by the Governor April 3, 1984

Introduced by Government, Military & Veterans Affairs
Committee, Landis, 46, Chairperson; Goll,
16; Vickers, 38; Scofield, 49; Chambers,
11; Higgins, 9

AN ACT relating to state government operations; to amend sections 60-1001, 68-602, 68-603, 68-604, 68-608, 68-613, 68-624, 68-631, 77-2412, 81-104.01, 81-137, 81-154, 81-161.03, 81-1018, 81-1102, 81-1117.01, 81-1118.02, 84-308, and 84-710, Reissue Revised Statutes of Nebraska, 1943; to change provisions relating to lettering on state-owned vehicles, vouchers, petty cash funds, a budget vote requirement, acceptance of bids, purchases for miscellaneous needs, transfers of money, timing of inventories, charges for copies, and timing of deposits; to correct references; to create funds; to change and eliminate definitions; to harmonize provisions; to eliminate certain duties of the State Building Commission; to eliminate a duty of the State Treasurer relating to triplicate receipts; and to repeal the original sections, and also sections 72-718.04, 72-730, and 77-2207, Reissue Revised Statutes of Nebraska, 1943.

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

Section 1. That section 60-1001, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

60-1001. All motor vehicles acquired by the State of Nebraska, except motor vehicles used or controlled by (1) the Nebraska State Patrol, or by the Public Service Commission, the Game and Parks Commission, deputy state sheriffs employed by the Nebraska Brand Committee and State Fire Marshal for state law enforcement purposes, inspectors employed by the Nebraska Liquor Control Commission, and persons employed by the Tax Commissioner for state revenue enforcement purposes, the exemption for state law enforcement purposes and state revenue enforcement purposes being confined strictly to the seven agencies specifically named, and also except such motor vehicles as are used or controlled by (2) the Department of Public Institutions or the Department of Correctional Services for the purpose of apprehending and returning escaped offenders or parole violators to

facilities in the Department of Correctional Services, and transporting offenders and personnel of the Department of Correctional Services and patients and personnel of the Division of Medical Services who are engaged in off-campus program activities, and also except such motor vehicles as are used or controlled by (3) the Military Department, and also except such motor vehicles as are used or controlled by (4) vocational rehabilitation counselors and the Department of Health for the purposes of communicable disease control, for the prevention and control of those communicable diseases which endanger the public health, or used by such department in the enforcement of drug control laws, and (5) also except such motor vehicles as are used or controlled by the Department of Agriculture for special investigative purposes, shall be indelibly and conspicuously lettered, in plain letters of a contrasting color or reflective material, on (a) each side thereof, in plain letters of a contrasting color or reflective material not less than two inches in height and with not less than one-fourth inch stroke, with the words State of Nebraska, and following such words the name of whatever board, department, bureau, division, institution, including the University of Nebraska or state college, office, or other state expending agency of the state to which such motor vehicle belongs and on (b) the back thereof with indelibly and conspicuously lettered the words State of Nebraska, in plain letters of a contrasting color or reflective material not less than two inches in height and with not less than one-fourth inch stroke.

Sec. 2. That section 68-602, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

68-602. As used in sections 68-601 to 68-619, and sections 68-621 to 68-630, unless the context otherwise requires:

(1) Wages shall mean all remuneration for employment as defined herein, including the cash value of all remuneration paid in any medium other than cash, except that such term shall not include that part of such remuneration which, even if it were for employment within the meaning of the Federal Insurance Contributions Act, would not constitute wages within the meaning of that act;

(2) Employment shall mean any service performed by an employee in the employ of the State of Nebraska, or any political subdivision thereof, for such employer, except (a) service which, in the absence of an agreement entered into under sections 68-601 to 68-619, and sections 68-621 to 68-630, would constitute employment as defined in the Social Security Act, or (b) service which under the Social Security Act may not be included in an agreement between the state and the Secretary of Health, Education, and Welfare and Human Services entered into under sections 68-601 to 68-619, and sections 68-621 to 68-630. Service which under the Social Security Act may be included in an

agreement only upon certification by the Governor in accordance with section 218 (d)(3) of that act shall be included in the term employment if and when the Governor issues, with respect to such service, a certificate to the Secretary of Health, Education, and Welfare and Human Services pursuant to subsection (2) of section 68-624;

(3) Employee shall include an officer of the state or a political subdivision thereof;

(4) State agency shall mean the Director of Administrative Services;

(5) Secretary of Health, Education, and Welfare and Human Services shall include any individual to whom the Secretary of Health, Education, and Welfare and Human Services has delegated any functions under the Social Security Act with respect to coverage under such act of employees of states and their political subdivisions, and with respect to any action taken prior to April 11, 1953, includes the Federal Security Administrator and any individual to whom such administrator had delegated any such function;

(6) Political subdivision shall include an instrumentality of the state, of one or more of its political subdivisions, or of the state and one or more of its political subdivisions, but only if such instrumentality is a juristic entity which is essentially legally separate and distinct from the state or subdivision and only if its employees are not by virtue of their relation to such juristic entity employees of the state or subdivision;

(7) Social Security Act shall mean the Act of Congress approved August 14, 1935, Chapter 531, 49 Stat. 620, officially cited as the Social Security Act, including regulations and requirements issued pursuant thereto, as such act has been amended or recodified to December 25, 1969, and may from time to time hereafter be amended or recodified; and

(8) Federal Insurance Contributions Act shall mean subchapter A of Chapter 9 of the Federal Internal Revenue Code of 1939 and subchapters A and B of Chapter 21 of the Federal Internal Revenue Code of 1954, as such codes have been and may from time to time be amended or recodified, and the term employee tax shall mean the tax imposed by section 1400 of such code of 1939 and section 3101 of such code of 1954, as such codes have been and may be from time to time amended or recodified.

Sec. 3. That section 68-603, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

68-603. The state agency, with the approval of the Governor, is hereby authorized to enter, on behalf of the State of Nebraska, into an agreement with the Secretary of Health and Human Services, Education, and Welfare, consistent with the terms and provisions of sections 68-601 to 68-619, and ~~sections~~ 68-621 to 68-630, for the

purpose of extending the benefits of the federal old age and ~~survivors~~ survivors' insurance system to employees of the state or any political subdivision thereof with respect to services specified in such agreement which constitute employment as defined in section 68-602. ~~The~~ ~~and~~ the state agency, with the approval of the Governor, is further authorized to enter, on behalf of the State of Nebraska, into such modifications and amendments to such agreement with the Secretary of Health, ~~Education,~~ and ~~Welfare and Human Services,~~ as shall be consistent with the terms and provisions of sections 68-601 to 68-619, and ~~sections~~ 68-621 to 68-630; ~~Provided,~~ that if such modification or amendment is ~~shall~~ be necessary or desirable to secure the benefits and exemptions allowable to the State of Nebraska or any political subdivision thereof, or to any employee of the State of Nebraska or any political subdivision thereof, provided by the Social Security Act, the Federal Insurance Contributions Act, or the employee tax. Such agreement may contain such provisions relating to coverage, benefits, contributions, effective date, modification, and termination of the agreement, administration, and other appropriate provisions as the state agency and Secretary of Health, ~~Education,~~ and ~~Welfare and Human Services~~ shall agree upon, but, except as may be otherwise required by or under the Social Security Act as to the services to be covered, such agreement shall provide in effect that:

(1) Benefits will be provided for employees whose services are covered by the agreement, and their dependents and survivors, on the same basis as though such services constituted employment within the meaning of Title II of the Social Security Act;

(2) ~~The~~ the state will pay to the Secretary of the Treasury of the United States, at such time or times as may be prescribed under the Social Security Act, contributions with respect to wages as defined in section 68-602, equal to the sum of the taxes which would be imposed by the Federal Insurance Contributions Act if the services covered by the agreement constituted employment within the meaning of that act;

(3) ~~Such~~ ~~such~~ agreement shall be effective with respect to services in employment covered by the agreement performed after a date specified therein, but in no event may it be effective with respect to any such services performed prior to the first day of the calendar year in which such agreement is entered into or in which the modification of the agreement making it applicable to such services, is entered into, except that if a political subdivision made reports and payments for social security coverage of its employees to the Internal Revenue Service under the Federal Insurance Contributions Act, in the mistaken belief that such action provided coverage for the employees, such agreement shall be effective as of the

first day of the first calendar quarter for which such reports were erroneously filed;

(4) ~~All all~~ services which constitute employment as defined in section 68-602 and are performed in the employ of the state by employees of the state, shall be covered by the agreement;

(5) ~~All all~~ services which constitute employment as defined in section 68-602, are performed in the employ of a political subdivision of the state, and are covered by a plan which is in conformity with the terms of the agreement and has been approved by the state agency under sections 68-608 to 68-611, shall be covered by the agreement, or services described in subdivisions (4) and (5) of this section;

(6) ~~As as~~ modified, the agreement shall include all services described in either subdivision (4) or ~~subdivision~~ (5), or both of these subdivisions, of this section and performed by individuals to whom section 218 (c)(3)(c) of the Social Security Act is applicable, and shall provide that the service of any such individual shall continue to be covered by the agreement in case he or she thereafter becomes eligible to be a member of a retirement system; and

(7) ~~As as~~ modified, the agreement shall include all services described in either subdivision (4) or ~~subdivision~~ (5), or both of these subdivisions, of this section and performed by individuals in positions covered by a retirement system with respect to which the Governor has issued a certificate to the Secretary of Health, ~~Education, and Welfare and Human Services~~ pursuant to subsection (2) of section 68-624.

Sec. 4. That section 68-604, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

68-604. Any instrumentality jointly created by this state, and any other state, or states is hereby authorized, upon the granting of like authority by such other state or states, (1) to enter into an agreement with the Secretary of Health, ~~Education, and Welfare and Human Services~~ whereby the benefits of the federal old age and ~~survivors survivors'~~ insurance system shall be extended to employees of such instrumentality, (2) to require its employees to pay, and for that purpose to deduct from their wages, contributions equal to the amounts which they would be required to pay under section 68-605, if they were covered by an agreement made pursuant to section 68-603, and (3) to make payments to the Secretary of the Treasury of the United States in accordance with such agreement, including payments from its own funds, and otherwise to comply with such agreements. Such an agreement shall, to the extent practicable, be consistent with the terms and provisions of section 68-603 and other provisions of sections 68-601 to 68-619, and ~~sections~~ 68-621 to 68-630.

Sec. 5. That section 68-608, Reissue Revised

Statutes of Nebraska, 1943, be amended to read as follows:
 68-608. Unless otherwise provided for by the provisions of sections 68-601 to 68-619, and sections 68-621 to 68-630, each political subdivision of the state is hereby authorized to submit for approval by the state agency a plan for extending the benefits of Title II of the Social Security Act, in conformity with applicable provisions of such act, to employees of such political subdivision, and is hereby further authorized to submit for approval by the state agency any modification or amendment to any then existing plan; Provided, that if such modification or amendment is shall be necessary or desirable to secure the benefits and exemptions allowable to such political subdivisions thereof, or to any employee of the political subdivision, in conformity with Title II of the Social Security Act. Each such plan and any amendment thereof shall be approved by the state agency if it finds that such plan, or such plan as amended, is in conformity with such requirements as are provided in regulations of the state agency, except that no such plan shall be approved unless: (1) It is in conformity with the requirements of the Social Security Act and with the agreement entered into under sections 68-603 and 68-604; (2) it provides that all services which constitute employment as defined in section 68-602 and are performed in the employ of the political subdivision by employees thereof, shall will be covered by the plan; (3) it specifies the source or sources from which the funds necessary to make the payments required by subsection (1) of section 68-610 and by section 68-611 are expected to be derived and contains reasonable assurance that such sources will be adequate for such purpose; (4) it provides for such methods of administration of the plan by the political subdivision as are found by the state agency to be necessary for the proper and efficient administration of the plan; (5) it provides that the political subdivision will make such reports, in such form and containing such information, as the state agency may from time to time require, and will comply with such provisions as the state agency or the Secretary of Health, Education, and Welfare and Human Services may from time to time find necessary to assure the correctness and verification of such reports; and (6) it authorizes the state agency to terminate the plan in its entirety, in the discretion of the state agency, if it finds that there has been a failure to comply substantially with any provision contained in such plan, such termination to take effect at the expiration of such notice and on such conditions as may be provided by regulations of the state agency and may be consistent with the provisions of the Social Security Act.

Sec. 6. That section 68-613, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:
 68-613. The Contribution Fund shall be

established and held separate and apart from any other funds or money of the state and shall be used and administered exclusively for the purpose of sections 68-601 to 68-619, and 68-621 to 68-630, except that interest earnings may be transferred to the General Fund at the direction of the Legislature. Withdrawals from such fund shall be made solely for (1) payment of amounts required to be paid to the Secretary of the Treasury of the United States pursuant to an agreement entered into under sections 68-603 and 68-604; (2) payment of refunds provided for in section 68-607; (3) refunds of overpayments, not otherwise adjustable, made by a political subdivision or instrumentality; (4) transfers to the General Fund from interest earnings only; and (5) administrative expenses, from interest earnings only, of the social security administration bureau of the Department of Administrative Services. If interest earnings are not sufficient to cover administrative expenses of the social security administration bureau, the director may apply to the Legislature for supplemental money from the General Fund. The Department of Administrative Services is hereby authorized to transfer interest earnings from the Contribution Fund to the Social Security Department of Administrative Services Cash Fund which is hereby created. Such interest earnings transferred shall only be used for payment of administrative expenses of the social security administration bureau.

Sec. 7. That section 68-624, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

68-624. (1) Upon completion of such referendum, the agency or individual designated by the Governor to supervise such referendum shall certify the result thereof to the Governor, and shall further provide the Governor with such proof as the Governor may require that the conduct of the referendum met the requirements set forth in section 68-623.

(2) Upon receipt of the certificate, mentioned in subsection (1) of this section and the additional ~~proofs~~ proof submitted therewith, the Governor shall, if the result of such referendum is be favorable to the inclusion of service covered by the retirement system in question under the state agreement, prepare, and submit to the Secretary of Health, Education, and Welfare and Human Services of the United States of America, the certificate required by section 218 (d)(3) of the Social Security Act, and shall further notify the state agency forthwith of the result of such referendum, whether such result be is favorable or unfavorable to such inclusion.

(3) The state agency shall, within seven days after the receipt of notice of the result of any such referendum as provided for in subsection (2) of this section, give notice thereof to each managing authority,

as defined in subsection (2) of section 68-621, whose employees, or some of whose employees, are included in the referendum group, as defined in subsection (1) of section 68-621, participating in such referendum. Such notice shall include a designation of the employees subordinate to such managing authority affected by such referendum and shall be given to such managing authorities by prepaid United States mail, by either registered or certified letter addressed to such managing authority with a return receipt requested.

Sec. 8. That section 68-631, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

68-631. Sections 68-601 to 68-619, and any amendments thereto, shall, except as herein otherwise provided, be applicable to metropolitan utilities districts and employees and appointees of metropolitan utilities districts. The state agency, contemplated in such said sections, is authorized to enter on behalf of the State of Nebraska into an agreement with any authorized agent of the United States government for the purpose of extending the benefits of the Federal Old Age and Survivors' Insurance system as amended by Public Law 761, approved September 1, 1954, to the appointees and employees of each metropolitan utilities district, and all of the said appointees and employees covered by a contributory retirement plan are hereby declared to be a separate group for the purposes of referendum and subsequent coverage. Metropolitan utilities districts are hereby declared to be political subdivisions of the state, as defined in section 68-602, and the Governor is authorized to appoint the board of directors of any metropolitan utilities district as the agency designated by him or her to supervise any referendum required to be conducted under the provisions of the Social Security Act, and is authorized to make any certifications required by the Social Security Act to be made to the Secretary of Health, Education and Welfare and Human Services.

Sec. 9. That section 77-2412, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

77-2412. The Director of Administrative Services shall prepare blank forms of vouchers for use in all the state's departments and for the use of all manner of claimants against the state who receive their pay by warrants drawn by the director upon the state ~~treasurer~~ State Treasurer, excepting claims against the state examined, approved, and certified to the director by the Board of Regents of the University of Nebraska, as provided by law. The vouchers shall be issued in original, duplicate, or triplicate forms as the necessities of the special institution may require. ~~All original vouchers shall be printed on white paper and marked Original. All duplicate vouchers shall be printed on blue paper and shall be marked Duplicate. All triplicate vouchers shall be~~

printed on red paper and marked Triplicate. The director shall not issue or cause to be issued any warrant on any voucher other than the one printed on white paper and marked Original.

Sec. 10. That section 81-104.01, Reissue Revised Statutes of Nebraska, 1943, 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~~ ~~one~~ hundred ~~fifty~~ 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 fund of the agency which may be spent for such purpose. If no cash funds are available, general funds may be used. 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. 11. That section 81-137, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

81-137. The Governor shall also submit to the Legislature, at the same time he or she submits the budget, copies of a tentative bill for all proposed appropriations of the budget clearly itemized and properly classified, for the ensuing appropriation period, and no appropriation shall be made in excess of the items and recommendations contained in the budget unless by a three-fifths ~~two-thirds~~ vote of the Legislature, but any item or recommendation therein contained may be rejected or decreased in amount.

Sec. 12. That section 81-154, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

81-154. The materiel division shall establish and maintain a specifications and standards program and coordinate the establishment and maintenance of uniform standards and specifications for articles and property purchased in the name of the state. The materiel division shall enlist the cooperation and assistance of the using agencies in the establishment, maintenance, and revision of uniform standards and specifications and shall encourage and foster the use of standard specifications in

order that most efficient purchase of articles and property may be continuously accomplished. All ; Provided, that all such standards and specifications shall be so drawn that it will be possible for three or more manufacturers, vendors, or suppliers to submit competitive bids. If a requisition for articles or property exceeds five thousand dollars and bids cannot be obtained from three bidders, then the standards and specifications of the articles or property upon which bids are sought shall be reviewed by the materiel division and the using agencies involved. If it then be determined by the materiel division, because of the special nature of the articles or property sought to be purchased or leased or for any other reason, that the standards and specifications should remain as written, bids may be accepted from a fewer number of bidders than three with the approval of the Governor or his or her designated representative.

Sec. 13. That section 81-161.03, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

81-161.03. The materiel division may, by written order, permit purchases, contracts, or leases to be made; by any using agency directly with the vendor or supplier; whenever it shall appear to the satisfaction of the materiel division that, because of the unique nature of the article or property, the price in connection therewith, the quantity to be purchased, the location of the using agency, the time of the use of the article or property, or any other circumstance, the interests of the state will be served better by purchasing or contracting direct than through the materiel division. Such permission shall be revocable and shall be operative for a period not exceeding six months from the date of issue. Using agencies; receiving such permission; shall report their acts and expenditures; under such orders; to the materiel division in writing and furnish such agent with proper evidence that competition has been secured; at such time and covering such period as may be required by the materiel division. The materiel division shall adopt and promulgate rules and regulations establishing criteria which must be met by any agency desiring to increase the maximum limit of its direct market purchase authorization. Such criteria shall include a requirement that no agency office located in Lancaster County shall make direct market purchases of any items available from the materiel division's central stores. Purchases for miscellaneous needs may be made directly by any agency without prior approval from the materiel division for purchases not to exceed ~~thirty-five~~ one hundred dollars, except that no agency office located in Lancaster County shall purchase directly those items available from the materiel division's central stores.

Sec. 14. That section 81-1018, Reissue Revised

Statutes of Nebraska, 1943, be amended to read as follows:

81-1018. (1) The Legislature hereby declares that the purpose and intent of this section are to take positive steps to reduce the consumption of gasoline in this state and to make the most efficient and economical use of the nation's resources and the state's funds.

(2) After August 24, 1975, all state-owned passenger cars, except those vehicles which are considered duty stations as defined in section 81-1011, purchased, leased, or approved for purchase or lease by the transportation services bureau shall be of the intermediate, compact, or subcompact class. Not less than fifty per cent of such passenger cars shall be of the compact or subcompact class unless the costs to operate and maintain such passenger cars are not to the advantage of the state or such requirement fails to meet the intent of sections 81-1011, 81-1015, 81-1017, and 81-1018. For purposes of this section classes shall be as defined by motor vehicle manufacturers. ~~7 (a) intermediate shall be defined as any passenger car having a wheelbase of between one hundred five and one hundred thirteen inches; (b) compact shall be defined as any passenger car having a wheelbase of at least ninety-eight but less than one hundred five inches; and (c) subcompact shall be defined as any passenger car having a wheelbase of at least ninety-four but less than ninety-eight inches.~~

Sec. 15. That section 81-1102, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

81-1102. As used in this act, unless the context otherwise requires:

(1) Gender with reference to the masculine or feminine gender shall be construed to apply to either or both genders;

(2) Executive budget shall mean the budget proposed by the Governor to the Legislature as the basis of appropriations for the operation of and capital outlay by state government during the period covered by such budget;

(3) Approved budget shall mean the executive or Governor's budget as modified by appropriations actions of the Legislature;

(4) Budgetary allotments shall mean the plan of expenditures, by program, subprogram, activity, or object of expenditure under the approved budget for monthly or other applicable periods of time within each biennium fiscal year, to which a department or agency may be held during such period of time within the biennium fiscal year;

(5) Accrual system shall mean the recording of revenue when earned and the recording of expenditures as soon as they result in liabilities, notwithstanding the fact that the receipt of the revenue or payment of the expenditure may take place, in whole or in part, in another accounting period;

(6) Double entry system shall mean a system of

bookkeeping which requires for every entry made to the debit side of an account or accounts an entry for a corresponding amount or amounts to the credit side of another account or accounts resulting in a self-balancing accounting system;

(7) Disbursement shall mean payment from the state treasury;

(8) Expenditure shall mean, when an accrual system has been established, total liability incurred by contract, ~~or~~ purchase order, or payroll commitments or as otherwise provided by law, whether or not related disbursement has been made from the state treasury, and shall mean, until an accrual system has been established, disbursements from the state treasury;

(9) Revenue shall mean, when an accrual system has been established, additions to assets which do not increase any liability or represent the recovery of an expenditure or disbursement or any part thereof, or the cancellation of liabilities without a corresponding increase in other liabilities or a decrease in assets. Until an accrual system has been established, this term shall mean additions to cash in the state treasury or for deposit in the state treasury only;

(10) Receipts shall mean cash received, unless otherwise qualified;

(11) Budgetary accounting shall mean a system of accounts designed to reflect budget operations and conditions, such as estimated revenue, appropriations, and encumbrances as distinct from proprietary accounts designed to show the status of the assets, liabilities, and surplus of the state and its departments and agencies;

(12) Encumbrances shall mean charges to appropriation accounts to reflect obligations for which a part of the appropriation is reserved and which shall cease to be encumbrances when paid or when an actual liability is established in a proprietary account;

(13) Proprietary account shall mean those accounts designed to show actual financial position and operations such as actual assets, liabilities, revenue, surplus, revenue and expenditures, as distinguished from budgetary accounts;

(14) Program shall mean a major operation of the state government directed toward the achievement of a definite legal objective and which, in most instances, could be carried on independently of other major operations of the state as defined and described in the accounting and budgeting manuals on file in the office of the Director of Administrative Services;

(15) Subprogram shall mean one or more operations of a department or agency of the state designed jointly to accomplish a major program objective as defined in the accounting and budgeting manuals on file in the office of the Director of Administrative Services;

(16) Activity shall mean one or more operations of a department or agency of the state designed jointly to accomplish the objective of a subprogram to which it is related as defined in the accounting and budgeting manual on file in the office of the Director of Administrative Services;

(17) Staffing pattern shall mean the number of positions in each class and the specific classes of positions as may be authorized for each department or agency for such department or agency programs, subprograms, and activities;

(18) Approved project shall mean any acquisition of land or buildings, any construction or major remodeling of new or newly acquired buildings or structures or of existing state-owned buildings or structures, excluding state highways or state roads or aeronautical projects, or any additions to buildings or structures of land owned by the state, or its departments or agencies, for which an appropriation or other act of the Legislature shall make provision;

(19) Machine time shall mean the hours, or fractions thereof, of operation of each component of a machine data processing system, together with the hours, or fractions thereof, of machine operator time for each such component devoted to the production of a report or tabulation or the processing of data necessary to such production, and shall also include a proportional reflection of the hours, or fractions thereof, of supervisory time so that all costs of operation of the data processing service division may be reflected in billings to benefiting departments or agencies;

(20) Budget request shall mean the complete recitation, on forms prescribed by the budget division and in the manner prescribed by such division, of the operating and construction funds requests of a department or agency for the fiscal period next following the then current fiscal period;

(21) Department shall mean the Department of Administrative Services; and

(22) Director shall mean the Director of Administrative Services, ; and

(23) ~~Noneash voucher~~ shall mean a document which serves as evidence of an official transaction to which bills, receipts and other appropriate evidences of indebtedness or settlements may be attached, showing the authority for payment, the particulars of settlement, and other relevant details involving transactions between funds or agencies or departments of the state and which shall be used to liquidate these obligations by a method not requiring the issuance of a warrant since the transactions do not result in either increase or decrease of overall balance in the state treasury.

Sec. 16. That section 81-1117.01, Reissue

Revised Statutes of Nebraska, 1943, be amended to read as follows:

§1-1117.01. 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 ~~an account~~ to be known as the ~~imprest payroll account~~ 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 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~~ Imprest Payroll Fund. ~~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 ~~funds accounts~~ in the state treasury may be accomplished by means prescribed by the director of a noncash voucher which shall be based on and in the same amount as the approved payroll voucher.

Sec. 17. That section 81-1118.02, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

81-1118.02. (1) Each executive, department, commission, or other state agency, including the Supreme Court, the Board of Regents of the University of Nebraska, the State Board of Technical Community Colleges, and the Board of Trustees of the Nebraska State Colleges, shall ~~biennially~~ annually make or cause to be made an inventory of all property, including furniture and equipment, belonging to the State of Nebraska and in the possession, custody, or control of any state officer, department, commission, or other state agency. This shall include the executive and other state agencies above mentioned. The inventory shall be completed and filed with the materiel administrator by January 31 of each ~~even-numbered~~ year.

(2) If any of the property of the state, referred to in subsection (1) of this section and more particularly described in ~~said~~ such subsection, is lost, destroyed, or unaccounted for by the negligence or carelessness of the officer, department, commission, or other state agency, including the Supreme Court, the Board of Regents of the University of Nebraska, and the Board of Trustees of the Nebraska State Colleges, the administrator shall, with the advice of the Attorney General, take the proper steps to recover such state property or the reasonable value thereof from the officer or state agency charged with the same and from ~~their bondsmen;~~ the person bonding such officer or state agency, if any.

(3) Each executive, department, commission, or other state agency, referred to in subsection (1) or (2) or in both subsections of this section, shall cause to be indelibly tagged, marked, or stamped on all such property belonging to the State of Nebraska, the following: Property of the State of Nebraska; and in the inventory required by the provisions of subsection (1) of this section, each such executive, department, commission, or other state agency shall state positively that each item of such property has been so tagged, marked, or stamped.

Sec. 18. That section 84-308, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

84-308. All accounts, vouchers, and documents, settled or to be settled by the Director of Administrative Services, shall be of record in his or her office, and copies thereof, authenticated by his or her official seal, shall be furnished to any person interested therein, who shall require the same, upon the payment to the director of an amount established by the director, not to exceed actual costs ten cents for every copy. Such one hundred words in such copies; Provided, that such records may be maintained in any acceptable photographic form in lieu of the original record pursuant to section 25-1281, when authorization is given by the State Records Administrator.

Sec. 19. That section 84-710, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

84-710. It shall be unlawful for any executive department, state institution, board, or officer acting under or by virtue of any statute or authority of the state, including the State Racing Commission, to receive any fees, proceeds from the sale of any public property, or any money belonging to the state or due for any service rendered by virtue of state authority, without paying the same into the state treasury within ~~ten~~ ~~thirty~~ thirty days of the receipt thereof. The provisions of sections 84-710 and 84-711 shall not apply to money received as proceeds of any fair, exposition, or exhibition held by any state board or society or of membership contributions to or receipts from miscellaneous sales by the Nebraska State Historical Society. Such money so paid into the treasury shall be withdrawn therefrom or paid out only upon proper voucher and warrant. The head of any institution receiving, from any source, funds to be held in trust and expended for the benefit of any inmate thereof, shall not be required to pay such trust funds into the state treasury as provided herein, but shall, at the end of each month, file with the Director of Administrative Services a detailed and attested statement of all such money received and expended by him or her.

Sec. 20. That original sections 60-1001, 68-602, 68-603, 68-604, 68-608, 68-613, 68-624, 68-631, 77-2412, 81-104.01, 81-137, 81-154, 81-161.03, 81-1018, 81-1102, 81-1117.01, 81-1118.02, 84-308, and 84-710, Reissue Revised Statutes of Nebraska, 1943, and also sections 72-718.04, 72-730, and 77-2207, Reissue Revised Statutes of Nebraska, 1943, are repealed.