

LEGISLATIVE BILL 255

Approved by the Governor February 14, 1989

Introduced by Government, Military & Veterans Affairs
Committee, Baack, 47, Chairperson;
Robak, 22; Korshoj, 16; Coordsen, 32;
Conway, 17; Withem, 14; Beyer, 3;
Bernard-Stevens, 42

AN ACT relating to the Department of Administrative Services; to amend section 81-1117.01, Reissue Revised Statutes of Nebraska, 1943; to change provisions relating to the preparation and payment of payrolls; and to repeal the original section.

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

Section 1. That section 81-1117.01, Reissue Revised Statutes of Nebraska, 1943, 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 department a fund to be known as the Imprest Payroll Fund. Each officer, department, bureau, agency, board, or commission of the state shall see to the preparation of prepare its payroll voucher and forward the voucher to the Director of Administrative Services in accordance with a schedule agreed upon with policies, procedures, and schedules established by the director.

The payroll vouchers shall be audited and approved in accordance with law and the director is authorized to debit the 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 Survivors¹ insurance, withholding tax, retirement, insurance, and other authorized deductions together with the state's share of the Old Age and Survivors¹ insurance tax, retirement, and group insurance. On the approval of each payroll voucher a charge shall be made against the 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.

The director may debit the appropriate programs and funds of each of the agencies, boards, and commissions of the state for the total amount of the payroll based upon the input provided by the agencies and credit the Imprest Payroll Fund with an identical amount. The director shall make payments from the Imprest Payroll Fund by warrant or by electronic funds transfer for the net amount of salaries or wages due each individual and to payroll-deduction vendors according to schedules established by the director. Payroll records provided by the director shall disclose all expenditures and payroll deductions attributable to each payroll.

Sec. 2. That original section 81-1117.01, Reissue Revised Statutes of Nebraska, 1943, is repealed.