

LEGISLATIVE BILL 1265

Approved by the Governor April 12, 1996

Introduced by Brashear, 4

AN ACT relating to state buildings and land; to amend sections 81-1102 and 81-1107, Revised Statutes Supplement, 1995; to change provisions relating to financing agreements; to harmonize provisions; to repeal the original sections; and to declare an emergency.

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

Section 1. Section 81-1102, Revised Statutes Supplement, 1995, is amended to read:

81-1102. For purposes of sections 11-119, 81-106, 81-1101 to 81-1118, 81-1121, 81-1170.01, 81-1170.02, and 84-304, 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 fiscal year, to which a department or agency may be held during such period of time within the 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, 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) Financing agreement shall mean any bond, lease-purchase obligation, installment sales contract, or similar financial arrangement, for a period greater than one year, which is entered into by the state or any agency, board, or commission thereof, not including the University of Nebraska or state colleges, in accordance with the Constitution of Nebraska and statutes of this state, relating to capital construction, real property acquisition, and personal property acquisition;

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

(15) 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;

(16) 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;

(17) 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;

(18) 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;

(19) 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 makes provision;

(20) 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;

(21) 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 biennium next following the then current biennium;

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

(23) Director shall mean the Director of Administrative Services.

Sec. 2. Section 81-1107, Revised Statutes Supplement, 1995, is amended to read:

81-1107. The Director of Administrative Services is hereby vested with the duties, powers, and responsibilities involved in:

(1) The preparation of the executive budget and execution of the approved budget except as otherwise provided by law, including a system of periodic allotments for the management and regulation of expenditures and making surveys and studies for the purpose of improving administrative procedures, methods, and organization;

(2) The keeping of general accounts and the adoption and promulgation of appropriate rules, regulations, and administrative orders designed to assure a uniform and effective system of accounts and accounting, the approval of all vouchers, and the preparation and issuance of warrants for all purposes;

(3) The review and approval of financing agreements for the purposes of protecting the credit of the state, insuring the most advantageous terms, providing for proper accounting of financial transactions, complying with the approved budget, and promoting sound financial management.

Financing agreements related to real property acquisitions and capital construction projects within the Nebraska State Capitol Environs District may be financed, if determined appropriate by the director, subject to legislative appropriation. Real property acquisitions or capital construction projects within the Nebraska State Capitol Environs District shall not proceed without legislative appropriation and shall require the approval of both the Governor and the Executive Board of the Legislative Council.

Financing agreements related to real property acquisition and capital construction outside the Nebraska State Capitol Environs District shall not be financed without the express approval of the Legislature, and such legislative authorization shall include the maximum financing period for any project to be financed. The approval of such projects shall be through the capital construction budget process and shall be subject to legislative appropriation;

(4) The operation of such storerooms and warehouses as may be

necessary;

(5) The allotment of space in the State Capitol building and other state office buildings to the various departments and agencies according to their needs and the space available except as provided in section 81-1108.21;

(6) The supervision of telephone, mailing, messenger, duplicating, central data processing, and other like services adaptable to economical and centralized management;

(7) The planning, review, and preparation of a state capital construction budget; and

(8) The development, maintenance, and operation of a statewide intergovernmental data services system.

The director shall adopt a seal. The director may contract with another state agency to furnish centralized mailing, messenger, duplicating, and printing services in the interest of economy and efficiency in government while retaining ultimate direction and control.

Sec. 3. Original sections 81-1102 and 81-1107, Revised Statutes Supplement, 1995, are repealed.

Sec. 4. Since an emergency exists, this act takes effect when passed and approved according to law.