

75-3728. Accounting system; records and forms. The director of accounts and reports shall formulate a system of central accounting and maintain centralized accounting records which shall include the general and controlling accounts of the state and which shall be co-ordinated with the accounting records maintained by state agencies. The state agencies shall maintain such uniform classification of accounts and reports as shall be prescribed by the director of accounts and reports and shall submit such reports and statements as may be required in order to carry out the provisions of this act. The director of accounts and reports shall design, revise and direct the use of accounting records and fiscal procedure and prescribe uniform classifications for receipts and expenditures for all state agencies. The accounting system shall be in accordance with accepted principles of governmental (fund) accounting and shall include both budgetary and proprietary (real) accounts. The director of accounts and reports shall prescribe the necessary forms to be used by the state agencies in connection with such accounting system.

The system shall provide records showing at all times by funds, accounts and other pertinent classifications, the amounts appropriated, the estimated revenues, actual revenues or receipts, the amounts available for expenditure, the total expenditures, the unliquidated obligations, actual balances on hand and the unencumbered balances of allotments or appropriations for each state agency.

The director of accounts and reports shall prescribe the necessary forms to be used by each county officer with reference to money to be received and transmitted to the state from any source in which the state may have an interest and it shall be the duty of every officer, assistant or employee of each county to use the forms of receipts, vouchers, classifications, reporting and accounting prescribed by the director of accounts and reports with reference to the conduct of state business and render such assistance as he or she may deem necessary in carrying out the provisions of this act.

History: L. 1953, ch. 375, § 28; July 1.