## 2021 Kansas Statutes

**75-3080.** Employee use funds; establishment; accounting procedures. Any state agency may apply to the director of accounts and reports for the establishment of an employee use fund, which shall not be a part of the state treasury. The director shall prescribe the accounting procedures applicable to profits, losses and the handling of employee use fund moneys. Subject to procedures or limitations that the secretary of administration may prescribe, amounts deposited in an employee use fund may be expended for employee activities and benefits approved by the head of the state agency. Moneys in an employee use fund may be maintained in cash or in a financial institution approved by the agency head. Employee use funds shall not be subject to appropriation acts but shall be subject to audit as prescribed by the legislative post audit committee.

History: L. 1993, ch. 224, § 1; April 22.