

## 2021 Kansas Statutes

75-3728j. **Receivables accounting system; records and forms.** From and after July 1, 1979, the director of accounts and reports shall design, establish and implement a system of centralized accounting for receivables which shall be coordinated with the general and controlling accounts of the state and the accounting records maintained by the state agencies. All state agencies shall maintain such uniform classifications of accounts, notes and other categories of receivables and shall submit such reports and statements as may be prescribed by the director of accounts and reports and as may be required to implement and administer the receivables accounting system. The director of accounts and reports shall design, revise and direct the use of accounting records, prescribe the necessary forms and recording methods to be used in connection with the receivables accounting system. The receivables accounting system shall be operated in accordance with accepted principles of governmental accounting and as prescribed by the director of accounts and reports, shall include accounting for uncollected receivables and doubtful account balances, subject to established write-off procedures, and shall include standards for collection procedures and for collection and reporting of data necessary to analyze receivables data and the effectiveness of collection procedures. The system shall include preparation and reporting of data showing at all times, by funds, accounts and other pertinent classifications, the date of charges, types of charge, standard billing rates, amounts charged, other assessments, collections to date, adjustments and compromises of amounts due, accounts written off, abatements, balances due, status of collection activity, legal actions initiated, accounts assigned for collection, allowances for doubtful accounts and such other related matters as may be prescribed by the director of accounts and reports. As used in this section, "state agency" shall have the meaning ascribed thereto in K.S.A. 75-3701.

**History:** L. 1979, ch. 275, § 1; July 1.