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

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.

75-3728a. Write-off of accounts receivable and taxes receivable by state agencies; definitions. As used in this act, unless the context otherwise requires:

- (a) "State agency" means any state office or officer, department, board, commission, institution, bureau or any other state authority which may lawfully request a state appropriation.
- (b) "Head of a state agency" means the secretary of revenue, the secretary of administration, the secretary of social and rehabilitation services, the state board of regents, the chief executive officer of a state educational institution, the state board of education and the officer, board, commission or authority determined by the director of accounts and reports to have the chief policy making executive function of a state agency.

75-3728b. Write-off of accounts and taxes receivable; procedure; authorization; write-offs assigned to director of accounts and reports, information, collection; disposition of proceeds; reinstatement of certain accounts receivable under employment security law. (a) The head of any state agency may apply to the director of accounts and reports for authority to write off any accounts receivable or taxes receivable of the state agency or any institution thereof. Upon the receipt of any such application accompanied by documentation satisfactory to the director of accounts and reports, the director may authorize the write-off of any or all such accounts receivable or taxes receivable to the extent and under conditions specified by rules and regulations adopted under K.S.A. 75-3728c and amendments thereto. The accounts receivable specified in any such authorization shall be promptly written off. Thereafter, subject to the provisions of subsection (d), the state agency shall make appropriate accounting entries to reflect the write-off and such accounts receivable shall no longer be shown in the accounts and reports of such state agency, except that nothing in this act and no action under this section shall be deemed to void any debt, account or liability (civil or criminal) prior to the expiration of the statute of limitations applicable thereto.

- (b) Subject to the provisions of subsection (d), all accounts receivable and taxes receivable that have been written off by a state agency pursuant to this section are hereby assigned to the director of accounts and reports. The director of accounts and reports is hereby authorized to pursue the collection of all accounts receivable and taxes receivable assigned to the director under this subsection. Each state agency to which such accounts receivable or taxes receivable were owed prior to the write-off and assignment thereof, shall give the director of accounts and reports all information relating thereto requested by the director of accounts and officers and employees of such state agency shall participate in any hearings or litigation relating to collection of such accounts receivable or taxes receivable when requested to participate by the director of accounts and reports. The provisions of K.S.A. 75-6212, and amendments thereto, shall be applicable to information relating to accounts receivable and taxes receivable assigned pursuant to this section.
- (c) All moneys collected by the director of accounts and reports on accounts receivable and taxes receivable written off and assigned to the director of accounts and reports under this section shall be remitted to the state treasurer in accordance with the provisions of K.S.A. 75-4215 and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the accounting services recovery fund, except that in cases involving collection of debts arising out of the employment security law, the entire amount collected shall be credited to the employment security fund and an equal amount shall be transferred from the special employment security fund to the account services recovery fund.
- (d) With regard to any accounts receivable that were payable to the secretary of labor pursuant to the employment security law, that were written off and assigned to the director of accounts and reports pursuant to this section and that the secretary of labor determines to be collectable by the secretary pursuant to the employment security law, the secretary of labor may request the director of accounts and reports to reinstate any such accounts receivable at any time prior to collection by the director of accounts and reports pursuant to this section. Upon receipt of such request, the director of accounts and reports shall reinstate such accounts receivable as debts owed to the secretary of labor and appropriate entries shall be made in the accounts and reports of the department of labor therefor. Upon such reinstatement, such reinstated accounts receivable are hereby reassigned to the secretary of labor.
- 75-3728c. Write-off of accounts and taxes receivable by state agencies; summary of write-offs to legislative post audit committee; rules and regulations. (a) Thirty (30) days from the date the director of accounts and reports authorizes the write-off of any accounts receivable or taxes receivable, the director shall certify to the legislative post audit committee a summary of all such receivables which are written off.
- (b) The secretary of administration shall adopt rules and regulations as provided in K.S.A. 75-3706 specifying the conditions which shall apply to the write-off of accounts receivable and taxes receivable. Any such rule and regulation may apply generally or be limited to receivables of certain state agencies or institutions or to certain classes of receivables.
- **75-3728d.** Same; act governs write-offs after July 1, 1974; exception. No account receivable or tax receivable of any state agency shall be written-off after the effective date of this act, except in accordance with the provisions of this act. This act shall not be deemed to apply to the write-off of accounts receivable or taxes receivable for which another procedure for write-off is provided by law.