

LEGISLATIVE BILL 546

Approved by the Governor April 20, 1989

Introduced by Government, Military & Veterans Affairs
Committee, Baack, 47, Chairperson;
Conway, 17; Coordsen, 32; Withem, 14;
Bernard-Stevens, 42

AN ACT relating to the Department of Administrative Services; to amend section 81-1121, Reissue Revised Statutes of Nebraska, 1943; to change provisions relating to refunds for amounts mistakenly paid or not owed to the state; and to repeal the original section.

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

Section 1. That section 81-1121, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

81-1121. (1) The Director of Administrative Services shall have power to develop and implement a system of warrant preparation and issuance in accordance with acceptable accounting and internal control safeguards and by use of such mechanical means as may be most economical.

~~(1)~~ (2) The ~~Director~~ director of Administrative Services shall sign each warrant or shall cause each warrant to be signed in his or her behalf either personally, by delegation of authority, or by facsimile signature as will assure the most economical, timely, and practical means for making payments from the state treasury and which means provides the most acceptable safeguarding of public funds. The signature of the ~~director of administrative services~~ director shall signify that the payment intended by a warrant bearing such signature is proper under the appropriate laws of the state.

~~(2)~~ (3) The State Treasurer shall countersign all warrants issued by the ~~Director of Administrative Services~~ director.

~~(3)~~ (4) The State Treasurer shall make such arrangements for facsimile signature of warrants as will assure the most economical, timely, and practical means for making payments from the state treasury.

~~(4)~~ (5) Whenever it is ascertained that by mistake or otherwise any county treasurer or other person has paid into the state treasury any sum not due

the state, the Director of Administrative Services shall, on the State Treasurer's certificate that such sum has been paid to him and that it was not due the state, director shall refund to such county treasurer or other person the amount so paid, by seeing that a warrant is drawn therefor upon the state treasury. Such refund warrant shall be carried on the books of the state as an adjustment to income and not as an expenditure or disbursement.

~~(5)~~ (6) Whenever it is ascertained that by mistake or otherwise, the State of Nebraska or any of its departments, agencies, or officers shall have caused to be made a disbursement which for any reason is refunded to the state, the amount so disbursed and refunded to the state shall be credited to the fund and account from which the disbursement was made as an adjustment of expenditures and disbursements and not as a receipt. Such credited refund shall be considered part of the original appropriation to the department or agency and to the appropriate program and may be expended therefrom without further or additional appropriation. ~~Where~~ When a refund to the state or any of its departments or agencies shall be in behalf of a transaction which occurred during a prior fiscal period, the refund shall be credited to the unappropriated surplus account of the fund from which the disbursement was originally made.

Sec. 2. That original section 81-1121, Reissue Revised Statutes of Nebraska, 1943, is repealed.