

**75-3731. Examination and payment of bills, claims, refunds and other demands on state funds, authority of director of accounts and reports; payroll processing procedures; audit of receipt documents.** (a) Unless a claim is ordered paid by act of the legislature, the director of accounts and reports may refuse to pay any account, bill, claim, refund or demand on funds in the state treasury when the director determines that it is not a valid obligation or was not incurred in accordance with applicable laws and rules and regulations.

(b) Procedures for the processing of payrolls shall be prescribed by the director of accounts and reports, subject to the approval of the secretary of administration.

(c) The state treasurer shall transmit to the director of accounts and reports copies of all receipt documents showing all receipts received by the state treasurer. Such receipt documents shall be audited and examined by the director of accounts and reports.

**History:** L. 1953, ch. 375, § 31; L. 1968, ch. 311, § 1; L. 1990, ch. 318, § 3; L. 1994, ch. 274, § 10; July 1.