

Kansas Administrative Regulations

Kansas Public Disclosure Commission

Article 27.—Accounts and Records

19-27-3. Expenditures and other disbursements.

(a) Each treasurer shall keep a detailed account of all expenditures, including:

- (1) The full name and address of a person to whom the expenditure is made;
- (2) The purpose of the expenditure;
- (3) The date of the expenditure; and
- (4) The amount of the expenditure.

(b) Each treasurer shall keep a detailed account of all other disbursements, including:

- (1) The full name and address of the person to whom the disbursement is made;
- (2) The purpose of the disbursement;
- (3) The date of the disbursement; and
- (4) The amount of the disbursement.

(c) Each treasurer shall obtain and keep a receipted bill from the person to whom an expenditure or other disbursement is made, which bill shall contain the information required in subsections (a) and (b) of this section. In lieu of a receipted bill the treasurer may keep the cancelled check(s) showing payment(s) and the bill, invoice, contract or other documentation of the transaction containing the information required in subsections (a) and (b) of this section.

(d) Each treasurer shall keep all cancelled checks, void checks, cancelled deposit slips, and bank statements in the order in which they are received.

(e) When expenditures are made by payments to advertising agencies, public relations firms, and political consultants for disbursement to vendors, each treasurer shall obtain and keep the documentation required by subsection (c) of this section. The documentation shall in turn contain the information required in subsection (a) of this section for each vendor to which disbursements are made by the advertising agency, public relations firm, or political consultant.

(Authorized by K.S.A. 25-4119a; implementing K.S.A. 25-4147; effective, E-76-56, Nov. 26, 1975; effective, E-77-20, May 1, 1976; amended, E-77-47, Sept. 30, 1976; effective Feb. 15, 1977; amended May 1, 1980; amended May 1, 1982.)

***** Authenticated Kansas Administrative Regulation *****