

Kansas Administrative Regulations

Office of the State Bank Commissioner

Article 12.—Transactions

17-12-1. Daily transactions.

(a) Each transaction affecting the assets, liabilities, or fiduciary assets held by the bank or trust company shall be shown in detail.

(b) The books and records shall be designed to allow the tracing of any transaction from origin to final entry.

(c) Books and records shall be posted daily covering all transactions for the preceding day, except for the final entries which are made at some other regular stated interval.

(Authorized by K.S.A. 9-1713; implementing K.S.A. 1995 Supp. 9-1101 and 9-2103; effective Jan. 1, 1966; amended Jan. 27, 1992; amended Aug. 9, 1996.)

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