## **2023 Kansas Statutes**

**75-3730. Obligations; how incurred and paid.** All commitments and claims shall be preaudited by the division of accounts and reports as provided in K.S.A. 75-3731. No payment shall be made and no obligation shall be incurred against any fund, allotment, or appropriation, except liabilities representing the expenses of the legislature, unless the director of accounts and reports shall first certify that his or her records disclose there is a sufficient unencumbered balance available in such fund, allotment, or appropriation to meet the same and until such commitment statements as may be required under rules and regulations established as provided in K.S.A. 75-3706, shall have been duly filed with the director of accounts and reports: Provided, In case of contracts or transactions where it is impracticable to comply with the foregoing requirements, the director of accounts and reports shall dispense therewith under such regulations so established as will insure the proper payment of such obligations.

History: L. 1953, ch. 375, § 30; July 1.