

STATE OF KANSAS

Office of the Attorney General

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Curt T. Schneider
Attorney General

August 15, 1978

ATTORNEY GENERAL OPINION NO. 78-264

Mr. Michael J. Malone
District Attorney
Judicial & Law Enforcement Center
Lawrence, Kansas 66044

Re: Counties--Salaries and Wages--Procedure

Synopsis: The requirement of K.S.A. 19-235 that itemized and verified vouchers be submitted by county employees, approved by the department head, for payment of salaries and wages is superseded by K.S.A. 12-105b of the Uniform Procedure for the Payment of Claims and Other Indebtedness by Municipalities, which requires only a payroll claim to be certified by the administrative department head, and specifically states that claims for wages and salaries need not be signed by individual officers and employees. Although K.S.A. 28-168 and -812 require payment of compensation to county employees on a monthly basis, because these sections do not apply uniformly to all counties, the board of county commissioners may exempt the county from this requirement by charter resolution and thereby authorize biweekly payments.

* * *

Dear Mr. Malone:

You advise the Douglas County is now implementing a computerized payroll and plans bi-weekly payments to county employees, using a new bi-weekly time sheet, a copy of which is enclosed with your letter. In addition, you advise that until now, employee time sheets, a copy of which you also enclose, were dealt with personally by a payroll clerk who verified the totals. The old forms

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contained a paragraph of certification above the employees' signature, and the word "approved" before the department head's signature. Employees were paid monthly under the old system.

Questions concerning the new form arise primarily under K.S.A. 19-235, which provides in pertinent part thus:

"That whenever the county commissioners of any county . . . shall allow any sum of money to any county officer for clerk hire or for an assistant in his office, the said sum so allowed shall be available for the payment of any such clerk hire or assistance, upon itemized and verified vouchers presented by the clerk or assistant employed in such office, and such voucher shall be approved by the county officer in whose office such clerical work or assistance is performed. [Emphasis supplied.]

You ask, first, if county employees must submit vouchers for payment of their salaries which are itemized, verified and approved by the department head. The statute does require such vouchers, and whether, if the employee's bi-weekly time sheet may serve as this voucher.

This statute was enacted in 1905, and has not been amended since that time. In 1968, the legislature enacted the Uniform Procedure for the Payment of Claims and Other Indebtedness by Municipalities, K.S.A. 19-801 *et seq.*, and K.S.A. 12-105a *et seq.* The term "municipality" includes counties. K.S.A. 12-105a(a). K.S.A. 12-105b states in pertinent part thus:

"Claims for salaries or wages of officers or employees need not be signed by the officer or employee, if a payroll claim is certified to by the administrative head of a department or group of employees or an authorized representative that the salaries or wages stated therein were contracted or incurred for the local government under authority of law, that the amounts claimed are correct, due and unpaid and that the amounts are due as salaries and wages."

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In my judgment, this provision supersedes K.S.A. 19-235 insofar as the latter applies to the payment of salaries and wages of county employees. Thus, in response to your first question, employees need not submit itemized and verified vouchers to authorize payment of their salaries. It is sufficient that a payroll claim be signed and certified as provided in K.S.A. 12-105b, *supra*. Thus, the remaining questions in your letter concerning K.S.A. 19-235 appear to be moot at this point.

Lastly, you ask if K.S.A. 28-168 and -812 require monthly payment of county employees. K.S.A. 1977 Supp. 28-167 states in pertinent part thus:

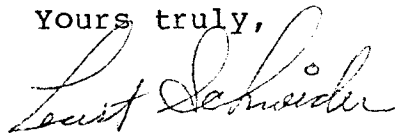
"When in any county having a population of not more than one hundred thousand (100,000) it is necessary, the board of county commissioners shall allow such reasonable sums for assistants, deputies, clerical and stenographic hire as may be necessary to properly expedite the business of the offices of . . . [various county officers]."

K.S.A. 28-168 states thus:

"All salaries provided for in this act shall be paid out of the county general fund in equal monthly installments."

K.S.A. 28-812 is similar to K.S.A. 28-168. Both sections apply only to counties with a population of 100,000 or less. They do require monthly payments of county employees' compensation. However, because they do not apply uniformly to all counties, the board of county commissioners may exempt the county from these requirements by a charter resolution, and thereby authorize bi-weekly payments.

Yours truly,



CURT T. SCHNEIDER
Attorney General

CTS:JRM:kj