

6-10-2. Public money; cash books; daily balance; public record.

It is the duty of every public official or agency of this state that receives or disburses public money to maintain a cash record in which is entered daily, in detail, all items of receipts and disbursements of public money. The cash record shall be balanced daily so as to show the balance of public money on hand at the close of each day's business. Except as may be otherwise provided by law, the cash record is a public record and is open to public inspection.

History: Laws 1923, ch. 76, § 1; C.S. 1929, § 112-101; 1941 Comp., § 7-202; 1953 Comp., § 11-2-2; 2003, ch. 273, § 13.

6-10-3. Payment of state money into treasury; suspense funds.

All public money in the custody or under the control of any state official or agency obtained or received by any official or agency from any source, except as in Section [6-10-54](#) NMSA 1978 provided, shall be paid into the state treasury. It is the duty of every official or person in charge of any state agency receiving any money in cash or by check, draft or otherwise for or on behalf of the state or any agency thereof from any source, except as in Section [6-10-54](#) NMSA 1978 provided, to forthwith and before the close of the next succeeding business day after the receipt of the money to deliver or remit it to the state treasurer; provided, however, that:

A. the money collected by the state parks division of the energy, minerals and natural resources department and the state monuments division of the cultural affairs department shall be deposited into the state treasury no later than ten days following collection;

B. county treasurers shall remit all money received for taxes for state purposes or that are by law required to be remitted to the department on or before the tenth day of the next succeeding month following the receipt or collection thereof;

C. every official or person in charge of any state agency receiving any money, except as in Section [6-10-54](#) NMSA 1978 provided, in cash or by check or draft, on deposit, in escrow or in evidence of good faith to secure the performance of any contract or agreement with the state or with any department, institution or agency of the state, which money has not yet been earned so as to become the absolute property of the state, shall deliver or remit to the state treasury within the times and in the manner as in this section provided, which money shall be deposited in a suspense account to the credit of the proper official, person, board or bureau in charge of any state agency so receiving the money; and

D. all money held by the commissioner of public lands on deposit, in escrow or in evidence of good faith to secure the performance of any contract or agreement with the state shall be delivered or remitted to the state treasury within six months from the date this act is approved and at those times, in the amounts and from the various banks in which it is deposited as may be directed by the state board of finance.

History: Laws 1923, ch. 76, § 2; C.S. 1929, § 112-102; 1941 Comp., § 7-203; 1953 Comp., § 11-2-3; Laws 1987, ch. 295, § 1; 2003, ch. 281, § 1; 2011, ch. 88, § 2.