

63J-1-217 Overexpenditure of budget by agency -- Prorating budget income shortfall.

- (1) Expenditures of departments, agencies, and institutions of state government shall be kept within revenues available for such expenditures.
- (2)
 - (a) Line items of appropriation shall not be overexpended.
 - (b) Notwithstanding Subsection (2)(a), if an agency's line item is overexpended at the close of a fiscal year:
 - (i) the director of the Division of Finance may make payments from the line item to vendors for goods or services that were received on or before June 30; and
 - (ii) the director of the Division of Finance shall immediately reduce the agency's line item budget in the current year by the amount of the overexpenditure.
 - (c) Each agency with an overexpended line item shall:
 - (i) prepare a written report explaining the reasons for the overexpenditure; and
 - (ii) present the report to:
 - (A) the Board of Examiners as required by Section 63G-9-301; and
 - (B) the Office of the Legislative Fiscal Analyst.
- (3)
 - (a) As used in this Subsection (3):
 - (i) "Education Fund budget deficit" has the same meaning as in Section 63J-1-312; and
 - (ii) "General Fund budget deficit" has the same meaning as in Section 63J-1-312.
 - (b) If an Education Fund budget deficit or a General Fund budget deficit exists and the adopted estimated revenues were prepared in consensus with the Governor's Office of Management and Budget, the governor shall:
 - (i) direct state agencies to reduce commitments and expenditures by an amount proportionate to the amount of the deficiency; and
 - (ii) direct the Division of Finance to reduce allotments to institutions of higher education by an amount proportionate to the amount of the deficiency.
 - (c) The governor's directions under Subsection (3)(b) are rescinded when the Legislature rectifies the Education Fund budget deficit and the General Fund budget deficit.
- (4)
 - (a) A department may not receive an advance of funds that cannot be covered by anticipated revenue within the work program of the fiscal year, unless the governor allocates money from the governor's emergency appropriations.
 - (b) All allocations made from the governor's emergency appropriations shall be reported to the budget subcommittee of the Legislative Management Committee by notifying the Office of the Legislative Fiscal Analyst at least 15 days before the effective date of the allocation.
 - (c) Emergency appropriations shall be allocated only to support activities having existing legislative approval and appropriation, and may not be allocated to any activity or function rejected directly or indirectly by the Legislature.

Amended by Chapter 310, 2013 General Session