

Effective 5/13/2014

17B-1-641 Local district may expand uniform procedures -- Limitation.

- (1) Subject to Subsection (2), a local district may expand the uniform accounting, budgeting, and reporting procedure prescribed in the Uniform Accounting Manual for Local Districts prepared by the state auditor under Subsection 67-3-1(14), to better serve the needs of the district.
- (2) A local district may not deviate from or alter the basic prescribed classification systems for the identity of funds and accounts set forth in the Uniform Accounting Manual for Local Districts.

Amended by Chapter 377, 2014 General Session