

63A-3-202 Comprehensive state accounting system -- Approval of agency accounting systems -- Cost accounting systems required.

- (1) The director of the Division of Finance shall establish a comprehensive state accounting system.
- (2) Officers, departments, agencies, and institutions of Utah may create and maintain accounting systems only with the approval of the director.
- (3) The director may, with the approval of the executive director, require any department or institution to install and maintain a cost accounting system that will disclose the unit cost of material or service produced or performed by a department.

Renumbered and Amended by Chapter 212, 1993 General Session