

Effective 5/10/2016

63A-3-203 Accounting control over state departments and agencies -- Prescription and approval of financial forms, accounting systems, and fees.

- (1) The director of the Division of Finance shall:
 - (a) exercise accounting control over all state departments and agencies except institutions of higher education; and
 - (b) prescribe the manner and method of certifying that funds are available and adequate to meet all contracts and obligations.
- (2) The director shall audit all claims against the state for which an appropriation has been made.
- (3)
 - (a) The director shall:
 - (i) prescribe all forms of requisitions, receipts, vouchers, bills, or claims to be used by all state departments and agencies;
 - (ii) prescribe the forms, procedures, and records to be maintained by all departmental, institutional, or agency store rooms;
 - (iii) exercise inventory control over the store rooms; and
 - (iv) prescribe all forms to be used by the division.
 - (b) Before approving the forms in Subsection (3)(a), the director shall obtain approval from the state auditor that the forms will adequately facilitate the post-audit of public accounts.
- (4) Before implementation by any state agency, the director of the Division of Finance shall review and approve:
 - (a) any accounting system developed by a state agency; and
 - (b) any fees established by any state agency to recover the costs of operations.

Amended by Chapter 298, 2016 General Session