

**63J-1-209 Director of finance to exercise accounting control -- Work programs -- Allotments and expenditures.**

- (1) The director of finance shall exercise accounting control over all state departments, institutions, and agencies other than the Legislature and legislative committees.
- (2)
  - (a) The director shall require the head of each department to submit, by May 15 of each year, a work program for the next fiscal year.
  - (b) The director may require any department to submit a work program for any other period.
- (3) The work program shall include appropriations and all other funds from any source made available to the department for its operation and maintenance for the period and program authorized by the appropriation act.
- (4) Subject to the requirements of Subsection 63J-1-206(3)(e), the Division of Finance shall, upon request from the governor, revise, alter, decrease, or change work programs.
- (5) Notwithstanding the requirements of Title 63J, Chapter 2, Revenue Procedures and Control Act, the aggregate of the work program changes may not exceed the total appropriations or other funds from any source that are available to the department line item for the fiscal year in question.
- (6) The Division of Finance shall transmit a copy of the changes, when approved by the governor, to:
  - (a) the head of the department concerned; and
  - (b) the legislative analyst.
- (7) Upon request, review, and approval by the governor, the Division of Finance shall permit all expenditures to be made from the appropriations or other funds from any source on the basis of those work programs.
- (8) The Division of Finance shall, through statistical sampling methods or other means, audit all claims against the state for which an appropriation has been made.

Renumbered and Amended by Chapter 183, 2009 General Session

Renumbered and Amended by Chapter 368, 2009 General Session