

Effective 5/12/2015

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63J-1-601 End of fiscal year -- Unexpended balances -- Funds not to be closed out -- Pending claims -- Transfer of amounts from item of appropriation -- Nonlapsing accounts and funds -- Institutions of higher education to report unexpended balances.

- (1) As used in this section, "transaction control number" means the unique numerical identifier established by the Department of Health to track each medical claim and indicates the date on which the claim is entered.
- (2) On or before August 31 of each fiscal year, the director of the Division of Finance shall close out to the proper fund or account all remaining unexpended and unencumbered balances of appropriations made by the Legislature, except:
 - (a) those funds classified under Title 51, Chapter 5, Funds Consolidation Act, as:
 - (i) enterprise funds;
 - (ii) internal service funds;
 - (iii) trust and agency funds;
 - (iv) capital projects funds;
 - (v) discrete component unit funds;
 - (vi) debt service funds; and
 - (vii) permanent funds;
 - (b) those revenue collections, appropriations from a fund or account, or appropriations to a program that are designated as nonlapsing under Sections 63J-1-602.1 through 63J-1-602.5;
 - (c) expendable special revenue funds, unless specifically directed to close out the fund in the fund's enabling legislation;
 - (d) acquisition and development funds appropriated to the Division of Parks and Recreation;
 - (e) funds encumbered to pay purchase orders issued prior to May 1 for capital equipment if delivery is expected before June 30; and
 - (f) unexpended and unencumbered balances of appropriations that meet the requirements of Section 63J-1-603.
- (3)
 - (a) Liabilities and related expenses for goods and services received on or before June 30 shall be recognized as expenses due and payable from appropriations made prior to June 30.
 - (b) The liability and related expense shall be recognized within time periods established by the Division of Finance but shall be recognized not later than August 31.
 - (c) Liabilities and expenses not so recognized may be paid from regular departmental appropriations for the subsequent fiscal year, if these claims do not exceed unexpended and unencumbered balances of appropriations for the years in which the obligation was incurred.
 - (d) No amounts may be transferred from an item of appropriation of any department, institution, or agency into the Capital Projects Fund or any other fund without the prior express approval of the Legislature.
- (4)
 - (a) For purposes of this chapter, a claim processed under the authority of Title 26, Chapter 18, Medical Assistance Act:
 - (i) is not a liability or an expense to the state for budgetary purposes, unless the Division of Health Care Financing receives the claim within the time periods established by the Division of Finance under Subsection (3)(b); and
 - (ii) is not subject to Subsection (3)(c).
 - (b) The transaction control number that the Division of Health Care Financing records on each claim invoice is the date of receipt.

- (5)
- (a) For purposes of this chapter, a claim processed in accordance with Title 53A, Chapter 24, State Office of Rehabilitation Act:
 - (i) is not a liability or an expense to the state for budgetary purposes, unless the Utah State Office of Rehabilitation receives the claim within the time periods established by the Division of Finance under Subsection (3)(b); and
 - (ii) is not subject to Subsection (3)(c).
 - (b)
 - (i) The Utah State Office of Rehabilitation shall mark each claim invoice with the date on which the Utah State Office of Rehabilitation receives the claim invoice.
 - (ii) The date described in Subsection (5)(b)(i) is the date of receipt for purposes of this section.
- (6) Any balance from an appropriation to a state institution of higher education that remains unexpended at the end of the fiscal year shall be reported to the Division of Finance by the September 1 following the close of the fiscal year.