

## CHAPTER 69

## REVERSION OF APPROPRIATION

H. F. 521

AN ACT relating to the time of incurring obligations for and reversion of funds contained in legislation appropriating funds.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section eight point thirty-three (8.33), Code 1975, is  
2 amended to read as follows:

3 **8.33 Limit of expenditures—reversion.** No obligation of any  
4 kind whatsoever shall be incurred or created subsequent to the last day  
5 of the ~~biennial~~ fiscal term for which an appropriation for ~~administra-~~  
6 ~~tion, operation, support, and maintenance~~ is made against any said  
7 ~~appropriation~~, except when specific provision otherwise is made in the  
8 Act making the appropriation. On the last day of the ~~biennial~~ fiscal  
9 term it shall be the duty of the head of each department, board, or  
10 commission, or officer receiving ~~appropriations for administration, op-~~  
11 ~~eration, support, and maintenance~~ *the appropriation* under any Act,  
12 to file with the state comptroller a list of all obligations incurred, and  
13 for which warrants have not been drawn, up to and including that  
14 date. On September 30, *or as otherwise provided in an appropriation*  
15 *Act*, following the close of each ~~biennial~~ fiscal term all unencumbered  
16 or unobligated balances of appropriations made for said ~~biennial~~ fiscal  
17 term shall revert to the state treasury and to the credit of the fund  
18 from which the appropriation or appropriations were made, except that  
19 capital expenditures for the purchase of land or the erection of the  
20 buildings or new construction shall continue in force until the attain-  
21 ment of the object or the completion of the work for which such appro-  
22 priations are made *unless the Act making the appropriation for the*  
23 *capital expenditure contains a specific provision relating to a time*  
24 *limit for incurring an obligation or reversion of funds.* This section  
25 shall not be construed to repeal the provisions of sections 19.11 to  
26 19.14.

Approved May 2, 1975

## CHAPTER 70

## AUDITOR OF STATE APPROPRIATION

S. F. 134

AN ACT to repeal authorization for the standing appropriation of funds to the auditor of state to audit the department of transportation.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section eleven point three (11.3), Code 1975, is repealed.

Approved March 18, 1975