

### **8.34 Charging off unexpended appropriations.**

Except as otherwise provided by law, the director of the department of administrative services shall transfer to the fund from which an appropriation was made, any unexpended or unencumbered balance of that appropriation remaining at the expiration of two months after the close of the fiscal term for which the appropriation was made. At the time the transfer is made on the books of the department of administrative services, the director shall certify that fact to the treasurer of state, who shall make corresponding entries on the books of the treasurer's office.

[C27, 31, § 130-a1; C35, § 84-a1; C39, § **84.27**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 8.34]

88 Acts, ch 1134, § 3; 89 Acts, ch 284, § 3; 2003 Acts, ch 145, §286