

**24.22 Transfer of funds.**

Upon the approval of the state board, it is lawful to make temporary or permanent transfers of money from one fund to another fund of the municipality. The certifying board or levying board shall provide that money temporarily transferred shall be returned to the fund from which it was transferred within the time and upon the conditions the state board determines. However, it is not necessary to return to the emergency fund, or to any other fund no longer required, any money transferred to any other fund.

[C24, 27, 31, 35, 39, §388; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, S81, §24.22; [81 Acts, ch 117, §1002](#)]

[83 Acts, ch 123, §34, 209](#)