

8.31 Allotments of appropriations — exceptions — modifications.

1. *a.* Before an appropriation of any department or establishment becomes available, the department or establishment shall submit to the director of the department of management a requisition for allotment of the appropriation according to dates identified in the requisition during the fiscal year by which portions of the appropriation will be needed. The department or establishment shall submit the requisition by June 1, prior to the start of a fiscal year or by another date identified by the director. The requisition shall contain details of proposed expenditures as may be required by the director subject to review by the governor.

b. The director of the department of management shall approve the allotments subject to review by the governor, unless it is found that the estimated budget resources during the fiscal year are insufficient to pay all appropriations in full, in which event such allotments may be modified to the extent the governor may deem necessary in order that there shall be no overdraft or deficit in the several funds of the state at the end of the fiscal year, and the director shall submit copies of the allotments thus approved or modified to the head of the department or establishment concerned, who shall set up such allotments on the books and be governed accordingly in the control of expenditures.

2. Allotments made in accordance with [subsection 1](#) may be subsequently modified by the director of the department of management at the direction of the governor either upon the written request of the head of the department or establishment concerned, or in the event the governor finds that the estimated budget resources during the fiscal year are insufficient to pay all appropriations in full, upon the governor's own initiative to the extent the governor may deem necessary in order that there shall be no overdraft or deficit in the several funds of the state at the end of the fiscal year; and the head of the department or establishment shall be given notice of a modification in the same way as in the case of original allotments.

3. The allotment requests of all departments and establishments collecting governmental fees and other revenue which supplement a state appropriation shall attach to the summary of requests a statement showing how much of the proposed allotments are to be financed from state appropriations, stores, and appropriated receipts.

4. The procedure to be employed in controlling the expenditures and receipts of the state fair board and the institutions under the state board of regents, whose collections are not deposited in the state treasury, is that outlined in [section 8A.502, subsection 8](#).

5. If the governor determines that the estimated budget resources during the fiscal year are insufficient to pay all appropriations in full, the reductions shall be uniform and prorated between all departments and establishments upon the basis of their respective appropriations.

6. Allotments from appropriations for the foreign trade offices of the economic development authority, if the appropriations are described by line item in the authority's appropriation Act or another Act, may be made as is necessary to take advantage of the most favorable foreign currency exchange rates.

[C35, §84-e24; C39, §84.24; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §8.31; [81 Acts, ch 18, §1](#)]

[86 Acts, ch 1245, §1972](#); [87 Acts, ch 115, §4](#); [89 Acts, ch 309, §6](#); [94 Acts, ch 1063, §1](#); [2003 Acts, ch 145, §121](#); [2003 Acts, ch 179, §89, 159](#); [2011 Acts, ch 118, §85, 89](#); [2024 Acts, ch 1185, §16](#)

Referred to in [§8.30, 8.32, 97B.7, 257.16, 260C.18D, 284.3A, 284.15, 441.21A](#)