

SENATE FILE NO. SF0071

Reversion of appropriations.

Sponsored by: Management Audit Committee

A BILL

for

1 AN ACT relating to administration of government; modifying
2 provisions relating to the reversion of appropriated funds;
3 excluding appropriations for certain purposes from
4 reversion provisions; requiring certification; and
5 providing for an effective date.

6

7 *Be It Enacted by the Legislature of the State of Wyoming:*

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9 **Section 1.** W.S. 9-4-207 is amended to read:

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11 **9-4-207. Disposition of unexpended appropriations.**

12

13 (a) All unexpended general fund appropriations shall
14 lapse as of the end of the fiscal period excluding
15 appropriations ~~for capital outlays and except as otherwise~~
16 ~~authorized by law~~ for purposes as specified in subsection
17 (d) of this section.

1

2 (b) All unexpended federal funds appropriations and
3 budget authorizations to accept and expend federal funds as
4 provided by W.S. 9-4-206(b) shall be reviewed by the
5 department of administration and information at the end of
6 the fiscal period. The department may authorize amounts to
7 be carried forward into the next fiscal period which are
8 necessary to complete activities or functions in progress,
9 ~~or~~ for activities or functions not then started, and for
10 purposes as specified in subsection (d) of this section.

11 Federal funds not carried forward shall revert to the
12 general fund unless federal requirements provide otherwise
13 or unless otherwise provided by the legislature. ~~The~~
14 ~~department of administration and information shall report~~
15 ~~to the governor the amount and nature of the funds carried~~
16 ~~forward, reverted to the general fund, or returned to the~~
17 ~~federal government.~~

18

19 (c) Unexpended appropriations from any funds created
20 by this act not specified in subsection (a) or (b) of this
21 section shall lapse at the end of the fiscal period and be
22 accounted for as unappropriated surplus within the fund or
23 account if applicable, ~~except as otherwise provided by the~~

1 ~~legislature~~ excluding appropriations for purposes as
2 specified in subsection (d) of this section.

3
4 (d) Appropriations for the purposes specified in this
5 subsection shall be excluded from reverting pursuant to
6 subsections (a) through (c) of this section.
7 Appropriations which do not revert pursuant to this
8 subsection shall be expended only on the projects for which
9 the funds were appropriated. Funds subject to this
10 subsection are appropriations:

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12 (i) For capital outlays;

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14 (ii) For information technology projects which
15 have been certified by the state chief information officer
16 as having a defined scope, defined process to ensure
17 competitive bidding, and an identified need for continuing
18 the expenditure beyond the applicable fiscal period from
19 unexpended appropriations. The certification shall be
20 provided to the state auditor prior to the end of the
21 applicable fiscal period;

22
23 (iii) Which are specifically designated by law
24 as not subject to reversion under this section.

