

Department of Administrative Services - State Accounting Enterprise

Section	Procedure Number	Page Number	Effective Date
PRE-AUDIT	235.900	1 of 2	February 16, 2026
Subject	YEAR-END PROCEDURES APPROPRIATIONS		

Appropriations are made through statute by an act of the Iowa General Assembly. Specific language in the statute provides whether transfers of appropriated funds will be allowed as well as whether the unexpended or unobligated appropriated funds are allowed to carry forward into succeeding fiscal years. Unless specifically stated in statute, Departments are not permitted to transfer appropriated funds to other appropriated or non-appropriated funds.

Non-Appropriated Receipts:

Appropriations may include appropriated funds as well as non-appropriated receipts (e.g. federal or local grant funds, fees, other receipts, etc.). Prior to the annual closure of the appropriation, any portion of federal, local or other grant award receipts that are in excess of applicable expenditures remaining in the appropriation must be either returned to the grantor or rolled forward into the succeeding fiscal year, if applicable. Specific language in the statute may also allow for the roll forward or transfer of specific fees or collected miscellaneous receipts. Unless specifically stated in statute to allow for a carry forward or transfer, fees or collected miscellaneous receipts must remain in the appropriation. Carry-forward of non-appropriated receipts will be processed using CDR transaction documents while transfers of non-appropriated receipts will be processed using IET transaction documents.

Encumbered Appropriation Balances

All encumbered appropriation balances must be removed prior to the closure of an appropriation. Allowable encumbered appropriation balances that must be moved forward will be established as separate appropriations in the current year. See Procedure 235.050. Departments shall notify their Budget Analyst in DOM, who will then notify DAS-SAE.

Transferred Appropriation Balances

Unless contrary to language contained in statute, in instances where Departments are allowed by statute to transfer appropriated funds to another appropriation or fund, Departments must transfer unexpended or unobligated appropriated funds back to the original appropriation in accordance with section 8.33 of the Code of Iowa.

Appropriation Closure

Section 8.34 of the Code of Iowa requires the Department of Administrative Services-State Accounting Enterprise (DAS-SAE) to "transfer to the fund from which an appropriation was made, any

Department of Administrative Services - State Accounting Enterprise

Section	Procedure Number	Page Number	Effective Date
PRE-AUDIT	235.850	2 of 2	
Subject	YEAR-END PROCEDURES APPROPRIATIONS		

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".

Departments shall notify their DOM Analyst and DAS-SAE when their appropriation balance(s) have been finalized and are ready for closure. In accordance with the applicable statute language, the remaining appropriated balance(s) will either be reverted back to the fund from which originally appropriated or carried forward into the succeeding fiscal year by DAS-SAE by the 10th working day of September. See Procedure 235.100.