



## 85.40 Belated and Sundry Claims

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### 85.40.10 Belated claims

Jan. 1, 2016

#### 85.40.10.a

This policy is effective only for appropriated expenditures associated with an enacted budget that specifically allows for belated claims.

#### 85.40.10.b

Belated claims are obligations for goods and services which were received on or before June 30 but were not accrued in the concluding appropriation period. Shortages in estimated accrued expenditures/expenses are also treated as belated claims of the prior appropriation period.

#### 85.40.10.c

All belated claims are coded and charged as current appropriation expenditures except as noted in 85.40.10.g.

#### 85.40.10.d

Approval by the Office of Financial Management (OFM) for belated claims from appropriated accounts is required prior to payment by the requesting agency. OFM's decision regarding belated claims will be made in writing to the requesting agency. Payment of belated claims against non-appropriated accounts does not require OFM approval.

#### 85.40.10.e

Belated claims needing OFM approval are to be submitted for review following the close of each appropriation period. Agencies are to submit a request for all belated claims identifying vendor, date of receipt of goods or services, amount of claim, account and appropriation that should have been charged had the claim been paid timely, and the account and current appropriation to be charged. The request is to be submitted in writing to OFM Statewide Accounting.

#### 85.40.10.f

OFM will verify that the agency requesting a belated claim payment has [unexpended appropriation](#) authority from applicable prior appropriation periods sufficient to satisfy the claim. If the agency is able to pay the claim from current appropriation authority without causing an overexpenditure, OFM will approve the belated claim request.



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### 85.40.10.g

In the event that the applicable prior appropriation authority is not sufficient to cover the claim, the agency's request is to also include an explanation of the reason for the overexpenditure and the actions taken to preclude the situation from recurring. If the agency's explanation is deemed reasonable and the agency is able to pay the claim from current appropriation authority without causing an overexpenditure, OFM will approve the belated claim request.

### 85.40.10.h

If payment of a belated claim will cause an agency to over spend current appropriation authority, the agency is to consult its assigned OFM Statewide Accountant and OFM Budget Analyst.

### 85.40.10.i

The authenticity and correctness of obligations paid through the belated claims procedure is the sole responsibility of the agency.

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## 85.40.20 Sundry claims

Jan. 1, 2016

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[Sundry claims](#), including those dealt with by administrative action and those requiring legislative action, are to be submitted to the Department of Enterprise Services (DES), Office of Risk Management. For information, contact [DES Office of Risk Management](#).