

**§1544. Unappropriated Surplus; report; purchase of real estate adjacent to State House**

The State Controller shall maintain on the books of the State an account to be known as "Unappropriated Surplus." The balances of all revenue and appropriation accounts not otherwise provided for by law, together with any other necessary adjustments of balances previously closed to the Unappropriated Surplus Account, shall be closed to this account at the end of each fiscal year. Any amounts authorized for allocation by the Governor or representing permanent working capital advances shall be removed from Unappropriated Surplus and set up in separate accounts so that the balance of the Unappropriated Surplus Account shall be the amount of free and unencumbered surplus according to generally accepted accounting principles. [PL 1975, c. 771, §70 (AMD).]

The State Controller shall include in the official annual financial report a statement of the Unappropriated Surplus Account reflecting all changes in this account during the fiscal year and the balance of this account at the close of the fiscal period. [RR 2023, c. 2, Pt. B, §51 (COR).]

**SECTION HISTORY**

PL 1969, c. 455, §3 (AMD). PL 1975, c. 771, §70 (AMD). RR 2023, c. 2, Pt. B, §51 (COR).

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