

Administrative Circular

Commonwealth of Pennsylvania
Governor's Office

14-05
Number

Subject:

Closing Instruction No. 3, Fiscal Year 2013-14; Prior Fiscal Year Appropriations Subject to *Act 146* Waivers and Encumbrances Carried Forward From Prior Fiscal Years (Including Contracted Repairs)

Date:

April 16, 2014

By Direction of:



Charles B. Zogby, Secretary of the Budget

Expiration Date:

April 16, 2015

Contact Agency:

Office of the Budget, Office of Comptroller Operations, Bureau of Accounting and Financial Management, Telephone 717.425.6740

Prior Fiscal Year Appropriations. Any appropriation enacted in a prior fiscal year that was not lapsed as of the statutory or other applicable lapse date because the Secretary of the Budget waived the lapse date for that appropriation, in writing, pursuant to the authority under *Act 146 of 1980*, as amended by *Act 57 of 1997*, and to [Management Directive 310.3, Encumbering and Lapsing of Appropriations](#), shall lapse as of June 30, 2014, unless:

1. The text of the original waiver for the appropriation, as issued by the Secretary of the Budget, specifically states that the waiver does not expire as of June 30, 2014; or
2. The Secretary of the Budget further extends the lapse date for the appropriation, in writing, beyond June 30, 2014.

All provisions of *Act 146 of 1980*, as amended by *Act 57 of 1997*, shall apply to such prior fiscal year appropriations that lapse as of June 30, 2014, in the same manner, and to the same extent as if the prior year appropriations were current fiscal year appropriations that lapse as of June 30, 2014.

Prior Fiscal Year Encumbrances. Encumbrances outstanding on the statutory lapse date of the prior fiscal year that were carried forward into the current fiscal year shall not be extended beyond June 30 of the current fiscal year. All such prior year encumbrances still remaining as of June 30, 2014 shall be canceled and lapsed in accordance with [Management Directive 310.3, Encumbering and Lapsing of Appropriations](#), except for:

1. Any encumbrance of funds from an appropriation that is subject to a waiver issued by the Secretary of the Budget pursuant to the authority under *Act 146 of 1980, as amended by Act 57 of 1997*, and to [Management Directive 310.3, Encumbering and Lapsing of Appropriations](#), that extends the appropriation lapse date beyond June 30, 2014; and
2. The encumbrances listed in *Section 3.g.* of [Management Directive 310.3, Encumbering and Lapsing of Appropriations](#).