TITLE 1: GOVERNMENT DIVISION 7: PLANNING, BUDGETING AND AUDITING

§ 7708. Expiration of Appropriations.

- (a) Except as provided in this section and in 1 CMC §§ 7204(d), 7301(c) and 7302, no funds appropriated pursuant to annual appropriation acts, or by special appropriations acts shall be obligated or expended after the end of the fiscal year for which appropriated; provided, that unliquidated obligations may be liquidated after the end of the fiscal year and; provided, further, that funds specifically stated in the annual appropriation acts to remain available for obligation after the end of the fiscal year for which appropriated may be obligated and expended. Funds remaining available for obligations after the fiscal year for which appropriated shall not be reprogrammed after such fiscal year, except as provided in 1 CMC § 7302.
- (b) Except as provided otherwise, the unobligated balance of any expired appropriation shall be withdrawn and revert to the General Fund at the end of a 120 day period immediately following the date of such expiration. During the 120 day period, any necessary adjustment may be made, including accruals, recording of additional obligations validly made prior to such expiration, and provision for any necessary reserve to provide for correcting the amount of any outstanding obligation; provided, that no new obligation may be created against such appropriation after the expiration thereof.
- (c) The obligated balance remaining in any expired appropriation from the General Fund at the end of the second fiscal year immediately following the fiscal year in which the period of availability for obligation expires shall be summarized for the attention of the Director of Finance. The director shall establish procedures for the liquidation or deobligation of these balances. Any such balance may be deobligated and covered into the Commonwealth General Fund as miscellaneous receipts at any time the Director of Finance determines that such amount will not be necessary to meet any outstanding obligation.
- (d) The unobligated balance of any expired local appropriation enacted by legislative delegation shall be withdrawn and revert to the original fund source account at the end of a 120 day period immediately following the date of such expiration. During the 120 day period, any necessary adjustment may be made, including accruals, recording of additional obligations validly made prior to such expiration, and provision for any necessary reserve to provide for correcting the amount of any outstanding obligation; provided, that no new obligation may be created against such appropriation after the expiration thereof.

Source: PL 3-68, § 708; amended by PL 4-3; PL 4-5, § 8; (b) amended by PL 14-83, § 1; (d) added by PL 14-83, § 2.

Commission Comment: With respect to the references to the "Director of Finance," see Executive Order 94-3 (effective August 23, 1994), reorganizing the executive branch, changing agency names and official titles, and effecting other changes, set forth in the Commission comment to 1 CMC § 2001.

PL 14-83 took effect on August 10, 2005, and contained severability and savings clause provisions.

The CNMI Office of the Attorney General issued Opinion No. 05-16 that addressed the expiration of the CNMI Office of Homeland Security's funds. 27 Com. Reg. 25281 (Nov. 25, 2005).