

(S.B. 1702)

**(No. 248)**

(Approved November 14, 2006)

**AN ACT**

To amend subsection (c) of Section 8 of Act No. 230 of July 23, 1974, as amended, known as the “Government of Puerto Rico Accounting Act,” in order to clarify its scope.

**STATEMENT OF MOTIVES**

This Act seeks to clarify the language of Act No. 230 of July 23, 1974, as amended, known as the “Government of Puerto Rico Accounting Act,” which after having been the object of the amendments made in the years 2001 and 2004, provided the basis for the existence of contradictory interpretations regarding their scope.

The amendment made through this Act to subsection (c) of Section 8 of the Government of Puerto Rico Accounting Act makes clear that the provisions of the Government of Puerto Rico Accounting Act regarding the unencumbered balances did not apply either to the Legislative Branch, the Judicial Branch or the University of Puerto Rico.

***BE IT ENACTED BY THE LEGISLATURE OF PUERTO RICO:***

Section 1.-Subsection (c) of Section 8 of Act No. 230 of July 23, 1974, as amended, is hereby amended to read as follows:

“Section 8.-Appropriations of public funds

(a) ...

(b) ...

(c) Once the fiscal year to which they belong has finalized, the unencumbered balances of the appropriations and the funds authorized for a fiscal year, shall be cancelled and closed taking into consideration any legal provisions in this respect. The Legislative Branch, the Judicial Branch and the University of Puerto Rico are exempted from this provision. For the purposes of this subsection the Legislative Branch shall be understood to be comprised of, besides its Bodies proper and its joint activities, the Office of the Comptroller, the Office of the Ombudsman, the Civil Rights Commission and any other dependency attached or to be attached in the future to the Legislative Branch of Puerto Rico.

...

...

(m) ...”

Section 2.-This Act shall take effect immediately after its approval and its effect shall be applicable to the surplus funds from Fiscal Year 2003-2004.

## CERTIFICATION

I hereby certify to the Secretary of State that the following Act No. 248 (S.B. 1702) of the 4<sup>th</sup> Session of the 15<sup>th</sup> Legislature of Puerto Rico:

**AN ACT** to amend subsection (c) of Section 8 of Act No. 230 of July 23, 1974, as amended, known as the “Government of Puerto Rico Accounting Act,” in order to clarify its scope,

has been translated from Spanish to English and that the English version is correct.

In San Juan, Puerto Rico, today 13<sup>th</sup> of February of 2007.

Francisco J. Domenech  
Director