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ACCOUNTING BULLETIN NO. 16

June 12, 1978

TO: Agency Heads and Chief Fiscal  
Officers of All State Agencies

SUBJECT: Restrictions regarding Fiscal Year 1979  
Appropriation Bills

Many Fiscal Year 1979 appropriation bills contain language that the agency may not spend, obligate, or contract for more than 50% of specified line items from the effective date of the bill to December 31, 1978. The restricted line items vary from agency to agency and you are requested to review your appropriation bill to determine the line items, if any, restricted within your agency.

In order to ensure compliance with the restrictive language, we will enter allotments in CUSAS for 50% of the amounts appropriated. Our office will reject contracts, obligations and vouchers applicable to the first six months of FY1979 if the unobligated balance of the allotment is insufficient to cover the transaction. Year-to-date expenditures plus outstanding obligations (including contracts) plus the transaction in process may not exceed 50% of the appropriation prior to January 1, 1979.

ALL CONTRACTS CHARGED TO RESTRICTED ACCOUNTS MUST BE OBLIGATED FOR THE FULL CONTRACTUAL LIABILITY TO BE INCURRED BY THE AGENCY FOR THE FISCAL YEAR.

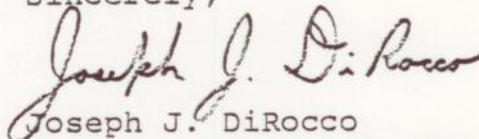
Leases for real property with an effective date PRIOR to July 1, 1978, need NOT be obligated for the full fiscal year. We will, however, require that you obligate, as a minimum, that part of a lease which will be due and payable prior to January 1, 1979. Leases with an effective date ON OR AFTER July 1, 1978, MUST BE obligated for the full annualized lease amount.

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This office will enter transactions as they are received. We will not select transactions to be entered or rejected on any basis other than by date of receipt by this office. Unnecessary "blanket obligations" should not be submitted in order to reserve sufficient funds to cover true contractual liabilities. We will not process obligation decreases or cancellations relative to contracts or leases in the restricted accounts unless the request is accompanied by a valid written admendment or cancellation of the contract or lease.

If you have any questions concerning the above, please contact me at 782-3426. Specific questions concerning contracts or leases should be directed to Mary Jacobs at 782-5628.

Sincerely,



Joseph J. DiRocco  
Manager, Accounting Operations

JJD:kb