



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

ACCOUNTING BULLETIN

TO: Fiscal Officers of All State Agencies

FROM: Ellen Andres, Assistant Comptroller - Operations

DATE: June 16, 2021

SUBJECT: Instructions for Closing FY21 Expenditure Authority Accounts

NUMBER: 248

GENERAL

The current fiscal year ends June 30, 2021. Please note that appropriations for this fiscal year will lapse as of September 30, 2021. Invoices for goods or services contracted for or received prior to July 1, 2021 must be vouchered against FY21 expenditure authority accounts (both appropriated and non-appropriated). **The schedule of due dates that are outlined in this bulletin will be strictly enforced by the Illinois Office of Comptroller (IOC). If a specific time is not stated along with the date, the deadline will be 4:30 PM.**

REAPPROPRIATED ACCOUNTS

All vouchers payable from FY21 expenditure authority accounts that are reappropriated for FY22 must be received in the IOC by **June 18, 2021**. Agencies must clearly identify these on the face of the schedule and vouchers. No lapse period spending will be permitted on accounts that are reappropriated. **The unliquidated portion of obligations for multi-year contracts against reappropriated accounts will be deobligated by the IOC as of June 30, 2021. Agencies should coordinate the re-establishment of these obligations in FY22 with the Obligations Unit.**

POSTAGE VOUCHERS

All vouchers payable from FY21 expenditure authority accounts for the purchase of postage must be received in the IOC by **June 22, 2021**. To qualify as a payment against a FY21 appropriation, the postage must pertain to FY21 usage.

UTILITY BILLS

Agencies have the option of either prorating utility bills covering portions of June and July to the proper month based upon the number of days service was provided or charging the bill to the month and appropriate fiscal year which had the majority of serviced days. Once an option is chosen, it must be continued in all subsequent fiscal years.

TELEPHONE BILLS

Telephone bills contain an advance charge for monthly service and charges for toll calls made during the previous billing period. Agencies have the option of charging the entire bill according to the fiscal year the vendor's invoice date falls within or allocating the advance charges according to billing date and the toll call charges according to actual toll call date. Once an option is chosen, it must be continued in all subsequent fiscal years.

TRAVEL

Where travel at fiscal yearend crosses into the new fiscal year, agencies have the option of charging all travel expenses incident to a specific trip to the fiscal year in which the travel began or allocating the expenses according to the days traveled in each fiscal year utilizing separate vouchers. If the first option is chosen, the entire trip should be submitted on a separate voucher. Once an option is chosen, it must be continued in all subsequent fiscal years.

LAPSE PERIOD - VOUCHERS

From July 1, 2021 through September 30, 2021 all paper vouchers must be stamped or otherwise marked as either "FY21" or "FY22" to clearly designate the fiscal year. The fiscal year indicator should be placed on the upper right-hand corner of each voucher. For paperless vouchers, "FY21" or "FY22" should be placed on the agency file balance report. All paper vouchers covering goods or services to be paid from FY21 expenditure authority accounts during the lapse period should be stamped in a prominent place, "Contracted for Prior to July 1." For paperless vouchers, the statement "Contracted for Prior to July 1" should be stamped on the agency file balance report. **All transactions submitted on a file must be from the same fiscal year.**

Lapse period expenditures are limited to those liquidating liabilities for goods and services contracted for prior to July 1, 2021.

All vouchers must contain beginning and ending dates of service. Vouchers citing a contract must contain beginning and ending dates of service that are within the terms of the contract.

All vouchers must contain a Proper Billing Date, if applicable.

All vouchers payable from FY21 expenditure authority accounts must be received in the IOC by **September 22, 2021**. Exception processing **may** be available for a limited amount of time following this deadline. Agencies that fail to meet the September 22nd deadline should reach out to the IOC to inquire about the availability of exception processing prior to referring a vendor to the Court of Claims.

PROFESSIONAL OR ARTISTIC SERVICES VOUCHERS

Any service which involves professional or artistic skills or any personal services by an employee whose compensation is subject to income tax withholding (including contractual employees) must be performed by June 30, 2021 to be charged against the FY21 appropriation.

Any voucher for professional or artistic skills, or personal services submitted with a service date beyond June 30, 2021 will be ineligible for payment from FY21 and will be returned to the agency.

LAPSE PERIOD - OBLIGATIONS

The reconciliation of your obligation records is extremely important through the closing of this fiscal year. Timely reconciliation of your records can ensure timely processing of your payments.

From July 1, 2021 through September 30, 2021 all contract related documents must be stamped or otherwise marked as either "FY21" or "FY22" to clearly designate the fiscal year. The fiscal year should be placed on the upper right-hand corner of the document.

Obligations established against FY21 expenditure authority accounts after June 30, 2021 must represent liabilities outstanding at June 30, 2021 (i.e., financial obligations for goods or services contracted for or received prior to July 1, 2021). In addition, all FY21 CODs filed after June 30, 2021 should be stamped "Contracted for Prior to July 1."

Outstanding obligations at June 30, 2021 may be canceled or decreased during the lapse period. Outstanding obligations representing actual contractual liabilities may be decreased or canceled only if such notice is accompanied by a contract amendment reflecting the corresponding decrease or cancellation. Contractual liabilities may also be increased during the lapse period as long as the increase is relevant to the original contract and is accompanied by a contract amendment executed prior to July 1, 2021 increasing the contract amount.

If an amendment to increase an **FY21** contract is not fully executed prior to July 1, 2021, an Intent Affidavit is required pursuant to SAMS Procedure 15.20.85. The affidavit must state that the agreement or amendment was agreed to on or before June 30, 2021 and explain why it was not executed on or before June 30, 2021. An Intent Affidavit is required from the party (vendor and/or agency) who failed to sign the agreement or amendment before the fiscal year ended. If both the vendor and agency signed after June 30, 2021, affidavits must be submitted for both the vendor and agency.

All obligation increases, decreases, establishments, and cancellations that affect FY21 processing, must be received in the IOC by **September 16, 2021.**

LAPSE PERIOD – TRANSFERS, CORRECTION REQUESTS, RECONCILIATIONS, AND GOVERNOR'S RELEASES

All Appropriation Transfers, Expenditure Transfers, Object Correction Requests, Obligation Reconciliations and Governor's Releases that affect FY21 processing must be received in the IOC by **September 22, 2021.**

FY22 VOUCHERS AND OBLIGATIONS

Expenditures for goods and services contracted for after June 30, 2021 must be charged against FY22 expenditure authority accounts and cite obligations established in the FY22 accounts. **All transactions submitted on a file must be from the same fiscal source.**

RECEIPTS AND REFUNDS

Receipts received prior to 11:00 AM, June 30, 2021, will be processed as FY21 transactions. All receipts received after that time will be processed as FY22. All refunds that affect FY21 processing must be received in the IOC by **September 22, 2021**.

COMPTROLLER'S OFFICE CONTACT LIST

Questions concerning specific detail within the various functional areas of this office may be directed to the following persons:

NAME	RESPONSIBILITY	CONTACT
Karla Grigsby	Manager, Voucher Control Commercial Vouchers	(217)782-3608 Karla.Grigsby@illinoiscomptroller.gov
Heather Kelly	Commercial Vouchers Error Resolution Voucher Files Vendor	(217)557-3376 (217)785-4449 Heather.Kelly@illinoiscomptroller.gov
Sally Gosda	Contracts/Obligations	(217)782-3686 Sally.Gosda@illinoiscomptroller.gov
Susan Bryant	Expenditure Transfers Appropriation transfers Receipts Refunds Obligation Reconciliations Governor's Releases	(217)782-8290 Susan.Bryant@illinoiscomptroller.gov
Richard Damron	Adjustments	(217)785-1128 Richard.Damron@illinoiscomptroller.gov

Agencies may access this and other [Accounting](#), [Payroll](#), and [SAMS](#) bulletins on the IOC website.