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Comptroller
State of Illinois

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Springfield, Illinois 62706
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ACCOUNTING BULLETIN NO. 27

May 15, 1980

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

SUBJECT: Instructions for Closing Fiscal Year 1980 Expenditure
Authority Accounts

GENERAL

The present fiscal year ends June 30, 1980. Appropriations for this fiscal year will lapse September 30, 1980. All invoices for goods or services contracted for or received prior to July 1, 1980, must be vouchered against FY1980 expenditure authority accounts (appropriated and non-appropriated).

REAPPROPRIATED ACCOUNTS

Vouchers payable from FY1980 expenditure authority accounts that are reappropriated for FY1981 must reach the Office of the Comptroller on or before Wednesday, June 25, 1980, in order for warrants to be issued before July 1, 1980, and charged against the FY1980 accounts. NO LAPSE PERIOD SPENDING WILL BE PERMITTED ON ACCOUNTS THAT ARE REAPPROPRIATED. Unexpended Capital Release balances will be automatically transferred to FY1981.

NO UNLIQUIDATED OBLIGATION BALANCES AT JUNE 30, 1980, WILL BE TRANSFERRED TO FY1981 ACCOUNTS, DUE TO IMPLEMENTATION OF AN IMPROVED CONTRACT/OBLIGATION INFORMATION SYSTEM.

POSTAGE VOUCHERS

ALL FY1980 VOUCHERS FOR THE PURCHASE OF POSTAGE MUST BE RECEIVED BY THIS OFFICE ON OR BEFORE JUNE 27, 1980. Vouchers received after June 27, 1980, for the purchase of postage from an FY1980 expenditure authority account will be returned to the transmitting agency for revouchering from an FY1981 expenditure authority account.

UTILITY BILLS

Agencies should continue their procedure of last year relative to the fiscal year allocation of utility bills that cover portions of June and July. Agencies had the option of either pro-rating utility bills to the proper months 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 agency chooses its option, it should be continued thereafter unless the Comptroller's Office agrees to a change.

LAPSE PERIOD--VOUCHERS

From July 1, 1980, through September 30, 1980, all vouchers and schedules must be stamped with a rubber stamp, either "FY80" or "FY81" to clearly designate whether the voucher is to be paid from a FY1980 or FY1981 expenditure authority account. The stamp should be placed on the upper right side of each voucher and also on the upper right side of each schedule. All vouchers covering goods or services to be paid from FY 1980 expenditure authority accounts during the lapse period should be stamped in a prominent place, "Contracted for Prior to July 1".

During the lapse period, continue using the same series of voucher numbers for vouchers covering FY1980 goods and services for which payment had not been vouchered as of June 30, 1980. Continue this voucher series until all vouchers which are paid from FY1980 expenditure authority accounts have been completed.

Lapse period expenditures from operational accounts are limited to those liquidating liabilities for goods and services received or contracted for prior to July 1. Lapse period expenditures from expiring capital improvement accounts are limited to those for work contracted for prior to July 1. Lapse period expenditures from grant accounts are limited to those claims for payments to grantees for outstanding liabilities as of June 30.

ON OR BEFORE SEPTEMBER 30, 1980, EVERY INVOICE THAT SHOULD BE PAID FROM AN FY1980 EXPENDITURE AUTHORITY ACCOUNT MUST HAVE BEEN VOUCHERED AND RECEIVED BY THE OFFICE OF THE COMPTROLLER.

LAPSE PERIOD--OBLIGATIONS

Lapse period vouchers should liquidate obligations which were outstanding (open) at June 30, 1980. Obligations established in the FY1980 expenditure authority accounts after June 30th must cover goods or services contracted for or received prior to July 1, 1980. The obligating document should be stamped "Contracted for Prior to July 1".

Outstanding obligations at June 30, 1980, may be cancelled or reduced at any time during the lapse period. This procedure should be used to eliminate the potential over-obligation of an account and to eliminate

unneded obligations. Outstanding obligations representing actual contractual liabilities may be decreased or cancelled 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 increasing the contract amount. Contract amendments which result in a substantial change in scope of the work will not be approved for payment from the lapsing appropriation. With the 15 day filing requirement now being enforced, FY1980 contract amendments should be received on or before July 15, 1980. This office will apply more stringent reviews for exception approval to the 15 day filing requirement. Agencies should strive to process all FY1980 obligation establishments and increases prior to July 1, thereby minimizing FY1980 lapse period obligation activity.

The monthly reconciliation of your obligation records with the Obligations Activity Report is extremely important during the remainder of FY1980. In addition, we have fiscal year-to-date microfiche which shows the cumulative history of each obligation from the date it was established through the month-end date of the microfiche. Agencies will be provided copies of this microfiche on request. Additional obligation and contract information can be found in Section 15 of the CUSAS manual.

LAPSE PERIOD--"LAST MINUTE" TRANSACTIONS

In order to facilitate fiscal year end voucher processing, please schedule your vouchers and such related transactions as obligation establishments, increases, reductions, cancellations, and 2% transfers to reach the Office of the Comptroller no later than 2:00 p.m., Thursday, September 25, 1980. This will allow us to concentrate our efforts on the "last minute" transactions we receive during the remaining days of the lapse period. We cannot guarantee successful processing of FY1980 vouchers received after September 25, 1980, that contain, or are related to, transactions that contain errors.

FISCAL YEAR 1981 VOUCHERS AND OBLIGATIONS

Expenditures for goods or services contracted for after June 30, 1980, must be charged against FY1981 expenditure authority accounts and cite obligations established in the FY1981 accounts. This requires preparing the applicable obligating documents and filing them with the Office of the Comptroller prior to processing the voucher for payment. All vouchers payable from FY1981 expenditure authority accounts should carry a new series of voucher numbers. Each agency should use only one series of voucher numbers for each expenditure authority account for the fiscal year.

FISCAL YEAR 1981 NON-APPROPRIATED ACCOUNTS

On July 1, 1980, we will automatically renew non-appropriated accounts of a continuing nature, e.g., the Toll Highway Authority and retirement systems accounts, and those accounts for programs which extend beyond June 30, 1980. We will inform each agency as to which of its non-appropriated accounts will be available for FY1981. Other FY1981 non-appropriated accounts will be

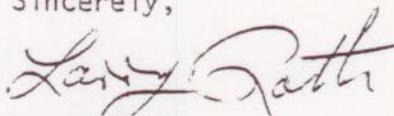
May 15, 1980

established only by application and justification by the agency.

If you have any questions concerning these instructions and guidelines, please call Joe DiRocco at 782-3426. Questions concerning specific details within the various functional areas of this office may be directed to the following persons:

<u>Name</u>	<u>Responsibility</u>	<u>Telephone Extension</u>
Carol Sommer	FY1981 Appropriation Account Code Assignments	2-8084
Lu Irwin	Obligations	2-5628
Barb Moore	Vouchers (except payroll vouchers)	2-3608
Dan Steven	Payroll Vouchers	2-4758
Sam Stiles	FY1981 Non-Appropriated Expenditure Authority Accounts	2-2052
Betty Phillips	Accounting (2% transfers, error corrections, etc.)	2-7633

Sincerely,



Larry Roth
Director, State Accounting

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