

TO: Fiscal Officers of All State Agencies

FROM: Steven L. Valasek, Director of State Accounting

DATE: May 17, 2001

SUBJECT: Instructions for Closing FY01 Expenditure Authority Accounts

NUMBER: 93

GENERAL

The current fiscal year ends June 30, 2001. Appropriations for this fiscal year will lapse August 31, 2001. Invoices for goods or services contracted for or received prior to July 1, 2001 must be vouchered against FY01 expenditure authority accounts (both appropriated and non-appropriated). **The schedule of due dates that are outlined in this bulletin will be strictly enforced by this Office. If a specific time is not stated along with the date, the deadline will be 4:30 p.m.**

REAPPROPRIATED ACCOUNTS

All vouchers payable from FY01 expenditure authority accounts that are reappropriated for FY02 must be received in the Office of the Comptroller by **June 20, 2001**. 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 obligations at June 30, 2001, will be carried forward to FY02. It is requested that agencies review these obligations and deobligate those which are no longer valid.

POSTAGE VOUCHERS

All vouchers payable from FY01 expenditure authority accounts, for the purchase of postage, must be received in the Office of the Comptroller by **June 22, 2001**. To qualify as a payment against a FY01 appropriation, the postage must pertain to FY01 usage.

UTILITY BILLS

Agencies should continue the past practice of allocating utility bills that cover portions of June and July. Agencies have the option of either prorating utility bills 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 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 year end 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 of allocating the expenses according to the days traveled in each fiscal year utilizing separate vouchers. Once an option is chosen, it must be continued in all subsequent years.

LAPSE PERIOD – VOUCHERS

From July 1, 2001, through August 31, 2001, all paper vouchers and schedules must be stamped or otherwise marked as either "FY01" or "FY02" to clearly designate the fiscal year. The fiscal year indicator should be placed on the upper right-hand corner of each voucher and schedule. All paper vouchers covering goods or services to be paid from FY01 expenditure authority accounts during the lapse period should be stamped in a prominent place, "Contracted for Prior to July 1". All paperless vouchers covering goods or services to be paid from FY01 expenditure authority accounts during the lapse period should be stamped on the agency tape balance report.

Lapse period expenditures are limited to those liquidating liabilities for goods and services contracted for prior to July 1, 2001.

Vouchers for service must contain beginning and ending dates of service. Vouchers for purchases must contain order date(s) or received date(s).

All vouchers payable from FY01 expenditure authority accounts must be received in the Office of the Comptroller by **August 23, 2001**.

PROFESSIONAL AND ARTISTIC VOUCHERS

Any service which involves professional or artistic (P&A) 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 to be charged against the FY01 appropriation.

Any voucher for P & A or personal services submitted with a service date beyond June 30 will be ineligible for payment from FY01 and will be returned to the agency.

LAPSE PERIOD – OBLIGATIONS

From July 1, 2001, through August 31, 2001, all contract related documents must be stamped or otherwise marked as either “FY01” or “FY02” to clearly designate the fiscal year. The fiscal year should be placed on the upper right-hand corner of the document.

Obligations established against FY01 expenditure authority accounts after June 30, must represent liabilities outstanding at June 30, 2001 (i.e., financial obligations for goods or services contracted for or received prior to July 1, 2001). In addition, all FY01 CODs filed after June 30 should be stamped “Contracted for Prior to July 1”.

Outstanding obligations at June 30, 2001, 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, increasing the contract amount.

All FY01 purchase orders, release orders, printing orders, and increases executed by the Department of Central Management Services must be executed by that Department prior to July 1, 2001, as evidenced by the transaction date on the order document.

All obligation establishments, increases, decreases and cancellations that affect FY01 processing, must be received in the Office of the Comptroller by **August 22, 2001**.

LAPSE PERIOD – TRANSFERS

All 2% transfers that affect FY01 processing must be received in the Office of the Comptroller by **August 24, 2001**. All Expenditure Transfers that affect FY01 processing must be received in the Office of the Comptroller by **August 20, 2001**.

FY02 VOUCHERS AND OBLIGATIONS

Expenditures for goods and services contracted for after June 30, 2001 must be charged against FY02 expenditure authority accounts and cite obligations established in the FY02 accounts.

All transactions submitted on a tape must be from one fiscal year.

RECEIPTS AND REFUNDS

Receipts received prior to 11:00 a.m., June 29, 2001, will be processed as FY01 transactions. All receipts received after that time will be processed as FY02. All refunds that affect FY01 processing must be received in the Office of the Comptroller by **August 24, 2001**.

COMPTROLLER'S OFFICE CONTACT LIST

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

<u>NAME</u>	<u>RESPONSIBILITY</u>	<u>TELEPHONE</u>
Lu Irwin	Contract/Obligations	(217)785-0009
Anne Brown	Contract/Obligations	(217)785-4966
Linda Seelbach	Commercial Vouchers Voucher/Error Resolution	(217)782-3060
Dan Melliere	Voucher Tape Submittal	(217)782-3608
Paula Kitchen	Manager, Voucher Control	(217)782-4204
Nancy Smith	Payroll Vouchers	(217)782-4758
Debbie Burton	Expenditure Transfers, 2% Transfers, Receipts	(217)782-4106
Marvin Becker	Manager, Accounting Operations	(217)782-3426