

Administrative Circular
Commonwealth of Pennsylvania
Governor's Office

11-09
Number

Subject: Closing Instruction No. 4, Fiscal Year 2010-11; Pending Lapse/Lapse Transactions and Reporting Deadlines	Date: May 13, 2011
By Direction of:  Charles B. Zogby, Secretary of the Budget	Expiration Date: May 13, 2012
Contact Agency: Office of the Budget, Office of Comptroller Operations, Bureau of Financial Management, Telephone 717.425.6740	

This circular establishes final acceptance dates for submitting lapses and fiscal year-end closing reports to the Office of the Budget, Office of Comptroller Operations (Comptroller Operations), Bureau of Financial Management (BFM) and provides information regarding the SAP system blackout during fiscal year carry forward processes.

1. Lapses.

a. Agencies Under the Governor's Jurisdiction.

Agencies under the governor's jurisdiction, including Comptroller Operations, Bureau of Commonwealth Accounting (BCA), should have projected fiscal year-end lapses and federal expirations for ledgers 1, 2, 7, and 8 in accordance with [Administrative Circular No. 11-06, Closing Instruction No. 2, Fiscal Year 2010-11; Pre-closing at May 13, 2011.](#) The pending lapses posted to SAP as a result of this process will lapse/expire automatically at fiscal year-end. A file to record these transactions as part of June business in the Treasury Automated Bookkeeping System (TABs) will be produced and sent by the Office of Administration, Office of Information Technology, Bureau of Integrated Enterprise System (IES) to the Treasury Department in early July.

If a liquidation of commitments during June results in a balance of unneeded funds, the agency fiscal office or budget office must add this balance to a pending lapse using SAP transaction code FMBB (Budgeting Workbench – Process: Transfer) to prepare a transfer from budget type 9000 (carryforward) if applicable to a prior year fund or budget type 1000 (appropriated) if applicable to a current year fund to budget type 5000 (pending lapse); this will require BCA workflow approval. Likewise, if the agency determines that pending lapse funds should be returned to the available balance, SAP transaction code FMBB (Budgeting Workbench – Process: Transfer) must be used to prepare a transfer from budget type 5000 (pending lapse) to budget type 9000 (carryforward); returning pending lapse funds to an available balance requires BCA workflow approval. Any lapses to continuing SAP funds (ledger 3) may also be addressed in SAP by using SAP transaction code FMBB.

Agencies under the governor’s jurisdiction must process all pending lapse transactions by **Wednesday, June 22, 2011**, to be included in the June Treasury lapse file. Adjustments to lapses and federal expirations may be processed between **Wednesday, June 22, 2011**, and the close of business **Thursday, June 30, 2011**, as necessary, and will be posted to SAP as June business. If, during the SAP fund reconciliation period (after **Thursday, June 30, 2011**, and prior to closing the fiscal year-end adjustment period 13), lapses or expirations need to be adjusted as part of the reconciliation process, the BCA General Accounting Division must complete the Lapse Adjustment File template located at: \\cwopa\oaroot\OBShares\PUBLIC_INFO\SAP-Users-Groups\2010 Year End Closing. The completed template must be sent via e-mail to the BFM fiscal year-end closing team, with a copy to the Office of the Budget, Governor’s Budget Office (GBO) and the IES Budget Team, since these transactions require IES intervention in order to be posted to fiscal year 2010-11 after **Thursday, June 30, 2011**.

b. Independent Agencies.

Independent agencies will prepare lapses using [Form STD-292, Report of Lapse](#) (Form STD-292). In order for these transactions to be recorded by the Treasury Department in fiscal year 2010-11, the Form STD-292 must be received in BFM by **Thursday, June 23, 2011**. BFM will post these lapses to SAP. Adjustments to lapses may be processed between **Thursday, June 23, 2011**, and the close of business **Thursday, June 30, 2011**, as necessary, and will be posted to SAP as June business. Lapses not submitted to BFM in time for June posting to SAP and TABS will be recorded as FY 2011-12 lapses.

2. Comptroller Operations Closing Reports and Reporting Deadlines.

The SAP reports required for the BCA General Accounting Division to reconcile SAP funds to TABS should be available by the evening of **Friday, July 1, 2011**. The BCA General Accounting Division must reconcile SAP funds to TABS using the Exception Report produced by IES and post all necessary adjusting entries during posting period 13.

Copies of the completed reconciliation reports for all fund types and business areas must be placed in the respective revenue, SAP fund, and Non-SAP business area reconciliation folders located at \\cwopa\oaroot\OBShares\Reconciliations no later than **3 p.m. on Saturday, July 2, 2011**. The BCA General Accounting Division should provide these reports to BFM as they are completed, so BFM staff can review them as quickly as possible. The files must be labeled according to the business area and the month and year they represent (e.g., "BA68-06-2011" denotes the Department of Agriculture, June 2011).

3. SAP System Blackout.

SAP posting period 13 will be open to Comptroller Operations staff and IES staff only, from **Friday, July 1, 2011 at 12 p.m. to Saturday, July 2, 2011 at 5 p.m.**, to close the 2010-11 fiscal year. Upon completion of closing activities on **Saturday, July 2, 2011 at 5 p.m.**, IES will initiate a system-wide blackout to perform fiscal year carry forward processes. All users will be locked out of the SAP system until carry forward processes are complete. IES plans to end the system-wide blackout on **Monday, July 4, 2011 at 3 p.m.** Changes to the system blackout schedule will be communicated to agencies as necessary. The system blackout schedule for the fiscal year ending June 30, 2011, is included in Enclosure 1, System Blackout Schedule for Fiscal Year Ending June 30, 2011.

Enclosure 1 – System Blackout Schedule for Fiscal Year Ending June 30, 2011

