



ACCOUNTING BULLETIN

TO: Fiscal Officers of All State Agencies

FROM: Steven L. Valasek, Director of State Accounting

DATE: April 14, 2009

SUBJECT: Revised SAMS Forms – Tracking Federal Stimulus Funds

NUMBER: 147

In order to comply with Federal reporting requirements, the Office of the Comptroller (IOC) has made several changes to IOC forms, the commercial voucher file layout, and the IOC Information Warehouse tables. These changes will give the State the ability to track the receipt and expenditure of federal stimulus funds.

SAMS Bulletin #31 addressed the changes to the commercial voucher file layout (900M Version 2.4) and changes to the IOC Information Warehouse tables. This bulletin focuses on the revised IOC forms. The following forms have been revised: Receipt Deposit Transmittal (C-64); Receipt Transfer Request (SCO 102); Invoice Voucher (C-13); Travel Voucher (C-10); and Expenditure Adjustment Transmittal (C-63). The July 1, 2009 SAMS manual updates will reflect the revised forms and instructions.

Receipt Coding - The IOC created a unique receipt source/sub source combination to identify federal stimulus receipts. The unique receipt source/sub source is “831/999”. The associated SAMS revenue source code is “2178”. Agencies must request a unique receipt account code for federal stimulus funds. A completed C-45 form should be forwarded to the attention of Paula Todaro at 325 West Adams, Springfield, Illinois 62704. Please direct any calls associated with this request to Paula at 217-782-8084.

The Receipt Deposit Transmittal (RDT) has been modified to add a field to identify the Catalog of Federal Domestic Assistance (CFDA) number. RDTs now require a five byte CFDA number for federal stimulus receipts. Agencies may

provide a five byte CFDA number on RDTs that are funded by sources other than federal stimulus funds. The CFDA numbers are recorded at the receipt line level. A copy of a revised RDT form is attached to this bulletin. If your agency would like a Microsoft Excel copy of this form, please send a request to acctbulletins@mail.ioc.state.il.us.

If agencies are unable to implement the revised RDT form before they need to deposit federal stimulus funds, please use the following temporary instructions.

1. Type or print “CFDA #” and the actual CFDA number (e.g. CFDA# 12345) in the description field for each applicable receipt line.
2. If the above information is not the first entry in the description field, then the CFDA information should be highlighted in yellow.
3. Note – the use of the old form will only be accepted on a temporary basis. Agencies should actively pursue the implementation of the revised forms.

The Receipt Transfer Request (SCO-102) has been modified to add a field to identify the CFDA number. Receipt Transfer Requests now require a five byte CFDA number for federal stimulus receipts. Agencies may provide a five byte CFDA number on Receipt Transfer Requests that are funded by sources other than federal stimulus funds. The CFDA number is recorded at the receipt line level. A copy of a revised Receipt Transfer Request form is attached to this bulletin. If your agency would like a Microsoft Excel copy of this form, please send a request to acctbulletins@mail.ioc.state.il.us.

SAMS will edit all RDT and Receipt Transfer Request entries to assure that a CFDA number is recorded for every receipt that is identified by the unique federal stimulus receipt source/sub source.

The CFDA numbers on RDTs and Receipt Transfer Requests will be carried to the Information Warehouse transaction revenue table (WH_TRANS_REV). SAMS will not validate CFDA numbers for authenticity on these documents; however, SAMS will only pass five-byte numeric data to the data warehouse tables.

Appropriation Coding - The IOC created a unique agency organization code to identify expenditure of federal stimulus funds. The unique agency organization code is “87”.

The Invoice Voucher (C-13) has been modified to add a field to identify the CFDA number. Invoice vouchers now require a five byte CFDA number for federal stimulus expenditures. Agencies may provide a five byte CFDA number on Invoice Vouchers that are funded by sources other than federal stimulus funds. The CFDA number will be recorded at the Detail Object Code (DOC) level.

Vouchers that contain CFDA numbers can only cite one obligation. A copy of a revised Invoice Voucher form is attached to this bulletin.

If agencies are unable to implement an electronic version of the revised Invoice Voucher before they need to expend federal stimulus funds, please use the following temporary procedures for processing manual Invoice Vouchers. Please contact the IOC prior to submitting manual vouchers under these procedures.

1. In the Description box (Box 10), type or print “DOC#” and the actual DOC number; and then type or print “CFDA #” and the actual CFDA number (e.g. DOC# 1234 CFDA# 12345). Repeat for multiple DOCs.
2. If the above information is not the first entry in Box 10, then the information should be highlighted in yellow.
3. Note – the use of the old form will only be accepted on a temporary basis. Agencies should actively pursue the implementation of an electronic version of the revised Invoice Voucher.

The Travel Voucher (C-10) has been modified to add a field to identify the CFDA number. Travel vouchers now require a five byte CFDA number for federal stimulus expenditures. Agencies may provide a five byte CFDA number on Travel Vouchers that are funded by sources other than federal stimulus funds. The CFDA number will be recorded at the DOC level. A copy of a revised Travel Voucher form is attached to this bulletin.

If agencies are unable to implement an electronic version of the revised Travel Voucher before they need to expend federal stimulus funds, please use the following temporary procedures for processing manual Travel Vouchers. Please contact the IOC prior to submitting manual vouchers under these procedures.

1. In the Traveler’s comments box (Box 31), type or print “DOC#” and the actual DOC number; and then type or print “CFDA #” and the actual CFDA number (e.g. DOC# 1234 CFDA# 12345). Repeat for multiple DOCs.
2. If the above information is not the first entry in the traveler’s comments box, then the information should be highlighted in yellow.
4. Note – the use of the old form will only be accepted on a temporary basis. Agencies should actively pursue the implementation of an electronic version of the revised Travel Voucher.

The Expenditure Adjustment Transmittal (EAT) has been modified to add a field to identify the CFDA number. EATs now require a five byte CFDA number for federal stimulus expenditures. Agencies may provide a five byte CFDA number on EATs that are funded by sources other than federal stimulus funds. The CFDA number will be recorded at the DOC level. A copy of a revised EAT form is attached to this bulletin. If your agency would like a Microsoft Excel copy of this form, please send a request to acctbulletins@mail.ioc.state.il.us.

SAMS will edit all current year EAT entries to assure that a CFDA number is recorded for every refund that is identified by the unique federal stimulus agency organization code.

The CFDA numbers on the Invoice Voucher, Travel Vouchers, and current year Expenditure Adjustment Transmittals will be carried to the Information Warehouse transaction expenditure table (WH_TRANS_EXP). SAMS will not validate CFDA numbers for authenticity on these documents; however, SAMS will only pass five-byte numeric data to the data warehouse tables.

Pending Forms and Edits - The IOC is discussing revisions to the Expenditure Transfer Request (SCO-415) and the Object Correction Request (C-90) forms. The IOC is also discussing additional edits on the Invoice Voucher and the Travel Voucher to assure that a CFDA number is recorded for every expenditure that is identified by the unique stimulus agency organization code. If these forms are revised, or if the IOC implements additional SAMS edits, we will issue another Accounting Bulletin.

If you have any questions pertaining to voucher documents, please contact John Donelan at (217) 782-3608, or if you have any questions pertaining to receipt or refund documents, please contact Debbie Burton at (217) 782-4106. Agencies may access this and other Payroll, SAMS and Accounting Bulletins on the Comptroller's website at www.ioc.state.il.us under Resource Library.



RECEIPT TRANSFER REQUEST

ORIGINAL RECEIPT ACCOUNT:	ORIGINAL CFDA NUMBER:	ORIGINAL REVENUE SOURCE:
CORRECT RECEIPT ACCOUNT:	CORRECT CFDA NUMBER:	CORRECT REVENUE SOURCE:
ORIGINAL ORDER NUMBER:		ORIGINAL DEPOSIT DATE:
REASON FOR TRANSFER:		AMOUNT OF TRANSFER:

Contact for further information: Name _____ Phone _____

Signature _____ Agency _____ Date _____

Attach Copy of Signed Original Processed Receipt Deposit

FOR COMPTROLLER USE ONLY	
Processed By:	Date:
Transaction Number:	

Invoice Voucher

Name and Location of State Agency or Institution

PAYMENT OF INTEREST MAY BE AVAILABLE IF THE STATE FAILS TO COMPLY WITH THE STATE PROMPT PAYMENT ACT, 30 ILCS 540.	2. Taxpayer Identification Number _____	4. Voucher No. _____ 5. Voucher Date _____
	3. Vendor or Payee LAST NAME FIRST NAME MIDDLE INITIAL OR BUSINESS NAME	6. Appropriation Account Code _____ 7. Invoice Number _____ 8. Invoice Date _____

Disposition of Copies

- | | |
|--------------------|----------------|
| 1. Comptroller | 5. Agency |
| 2. Agency | 6. Agency |
| 3. Agency | 7. Retained by |
| 4. Remittance Copy | Vendor |

10. Indicate Beginning and Ending Date of Service and GAAP Code. Give Complete Description of Articles/Services Rendered or Attach Itemized Vendor Invoice	11. Quantity	12. Units	13. Unit Price	14. Amount

18. Exp. Obj	19. Exp. Amount	20. CFDA No.		15. Subtotal	
			22. Obligation No.	23. Payment Amount	
				16. Discount / Deduction	
21. Total Exp.			24. Total Payment Amount	17. Total Amount	

25. For Agency Use Only Approved for Payment _____ Receiving Officer Date Clerk	Certification of Receiving Agency I certify that the goods or services specified on this voucher were for the use of this agency and that the expenditure for such goods or services was authorized and lawfully incurred, that such goods or services meet all the required standards set forth in the purchase agreement or contract to which this voucher relates; and that the amount shown on this voucher is correct and approved for payment. If applicable, the reporting requirements of section 5.1 of the Governor's Office of Management and Budget Act have been met. _____ Head of Unit or Authorized Agent Date Agency Head (Signature)
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EXPENDITURE ADJUSTMENT TRANSMITTAL

FOR RETURNS OF ERRONEOUS OR OVERPAYMENTS ONLY

SUBMIT COPIES 1 THRU 6 TO THE COMPTROLLER DISTRIBUTION 1. White-Returned to Comptroller 2. Blue-Treasurer-Banking Division 3. Buff-Treasurer-Warrant Division 4. Pink-Returned to Agency 5. Canary-Retained by Comptroller 6. Green-Comptroller 7. Goldenrod-Retained by Agency	AGENCY: _____ ADDRESS: _____ _____ _____ CONTACT: _____ PHONE: _____	Transmittal No: _____ Transmittal Date: _____ (for agency use) DEPOSIT INSTRUMENT IDENTIFICATION <table border="1"> <thead> <tr> <th>TYPE</th> <th>NUMBER</th> </tr> </thead> <tbody> <tr><td> </td><td> </td></tr> </tbody> </table>	TYPE	NUMBER														
	TYPE	NUMBER																

COMPLETION OF ALL FIELDS REQUIRED		FISCAL YEAR	EXPENDITURE INFORMATION		
APPROPRIATION ACCOUNT CODE			OBJECT CODE	AMOUNT	CFDA NUMBER
WARRANT NO./ EFT TRACE NO.					
WARRANT ISSUE DATE					
VOUCHER NUMBER					
VENDOR NUMBER AND NAME					
REASON FOR REFUND			TOTAL:		

COMPLETION OF ALL FIELDS REQUIRED		FISCAL YEAR	EXPENDITURE INFORMATION		
APPROPRIATION ACCOUNT CODE			OBJECT CODE	AMOUNT	CFDA NUMBER
WARRANT NO./ EFT TRACE NO.					
WARRANT ISSUE DATE					
VOUCHER NUMBER					
VENDOR NUMBER AND NAME					
REASON FOR REFUND			TOTAL:		

SIGNATURE: _____ **TITLE:** _____
 I hereby certify that the amount(s) shown above represent the return of an erroneous payment(s) or an overpayment(s) and is entitled to appropriation credit(s) if the appropriation has not lapsed as authorized by 15 ILCS 405/10.14.

COMPTROLLER DEPOSIT ORDER **Date:** _____ **Order No:** _____
TO THE TREASURER OF THE STATE OF ILLINOIS

Document Total: _____ **Fund Number:** _____

 COUNTERSIGNED-STATE TREASURER _____
 COMPTROLLER, STATE OF ILLINOIS