



GEORGE W. LINDBERG
COMPTROLLER
STATE OF ILLINOIS

ACCOUNTING BULLETIN NO. 11

September 28, 1976

201 STATE HOUSE
SPRINGFIELD, ILLINOIS 62706
217/782-6000

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

SUBJECT: Final Adjustments to FY76 Appropriations on CUSAS

Each agency must reconcile its FY76 appropriation records with those of the Comptroller in connection with the annual audits conducted under the auspices of the Auditor General.

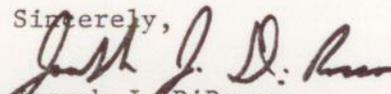
In early October, the Comptroller will mail to each agency final statements of FY76 appropriations, reappropriations, deficiency, emergency, supplemental and transfer appropriations, as well as expenditures and lapsed balances as of September 30, 1976. Each statement will be accompanied by a confirmation request. There will also be statements and confirmation requests with respect to expenditures from non-appropriated expenditure authority accounts. Copies of these statements and confirmation requests will be sent to the outside auditor of each agency.

This mailing is in cooperation with the Auditor General and in accordance with Chapter 16 of his "Audit Guide for Performing Compliance Audits of Illinois State Agencies". The statements will be in the form of the Appropriation Ledgers that we have been distributing to each agency monthly for reconciliation purposes. The confirmation requests must be completed and returned to Arthur Andersen & Co.

The final statements may reveal differences between our records that you may wish to have adjusted on CUSAS. While the confirmation requests must be returned to A.A. & Co., requests for expenditure transfers, warrant cancellations, or other adjustments should be sent directly to the Comptroller's office to the attention of the Accounting Section. These requests must be received before October 31 in order for the adjustments to be posted and reflected in our FY76 Annual Report. This report to the Governor and General Assembly will reflect the fiscal year and lapse period activity and final balances of FY76 appropriations including valid post-closing adjustments received through October 31.

The purpose of this memo is to notify you of our deadline for accepting FY76 appropriation adjustments and to urge you to stress the importance to your staff of a timely reconciliation and submission of adjustment requests to the Comptroller.

If you have any questions, please contact this office at extension #2-3426.

Sincerely,

Joseph J. DiRocco

Accounting Operations Supervisor