



MICHAEL J. BAKALIS

COMPTROLLER
STATE OF ILLINOIS

ACCOUNTING BULLETIN NO. 12

September 14, 1977

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

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

SUBJECT: Final Adjustments to FY1977 Appropriations on CUSAS

Each agency must reconcile its FY1977 appropriation records with those of the Comptroller in connection with the annual audits conducted under the auspices of the Auditor General.

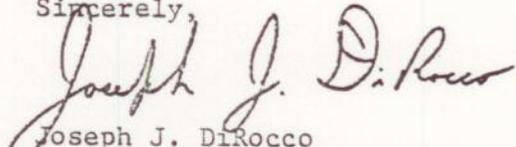
In early October, the Comptroller will mail to each agency final statements of FY1977 appropriations, reappropriations, deficiency, supplemental and transfer appropriations, as well as expenditures and lapsed balances as of September 30, 1977. Each statement will be accompanied by a confirmation request. 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. The Auditor General has directed that the outside auditor of each agency ascertain that the agency receives the appropriation confirmation requests and return them to the auditor who is conducting the audit of the Office of the Comptroller (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 included in our FY1977 Annual Report. This report to the Governor and General Assembly will reflect the fiscal year and lapse period activity and final balances of FY1977 appropriations including valid post-closing adjustments received through October 31.

The purpose of this memo is to notify you of our deadline for accepting FY1977 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. Your cooperation will insure that the Comptroller's FY1977 Annual Report reflects accurate information with respect to your agency's appropriation activity.

If you have any questions relative to the appropriation confirmation process or the correction of errors as revealed by the confirmations, please contact me at extension #2-3426.

Sincerely,

A handwritten signature in cursive script that reads "Joseph J. DiRocco". The signature is written in dark ink and is positioned above the typed name.

Joseph J. DiRocco
Manager, Accounting Operations

JJD/jm