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ILLINOIS STATE COMPTROLLER

ACCOUNTING BULLETIN

TO: Fiscal Officers of All State Agencies
FROM: Sarah Robinson, Deputy Assistant Comptroller
DATE: April 01, 2026
SUBJECT: Pre-Filing of FY2027 Contracts/Grants
NUMBER: 294

The Illinois Office of Comptroller (IOC) will begin accepting the pre-filing of FY2027 contracts and grants on Friday, May 1, 2026. All FY2027 contracts and grants received by close of business June 22, 2026, will receive priority processing once the FY2027 budget has been established in SAMS. FY2027 contracts and grants will be pre-audited in the order they are received. Pre-filed contracts and grants should be sent as they are ready to avoid a bottleneck of obligations. The earlier agencies send IOC their transactions for pre-filing, the better.

NOTE: All FY2027 pre-filed obligations must be received no later than COB on Monday, June 22, 2026. All errors on pre-filed obligations will need to be corrected by COB June 29, 2026. Pre-filed transactions with errors remaining after June 29th will be deleted on June 30, 2026 due to the planned SMOD transition. Deleted pre-filed obligations will need to be resubmitted in July. Additional details regarding processing restrictions related to the planned SMOD transition will be communicated in a future bulletin.

REMINDER: An FY2027 transaction in HELD status on SUSF has been pre-audited and is ready to be accepted when the appropriations for FY2027 are available. Do not open or alter FY2027 transactions in HELD status. Contact your agency's assigned IOC Accounting Specialist if modifications are needed or if you have a question about a transaction in HELD.

All FY2026 and FY2027 contracts and grants and their associated Contract Obligation Document (COD) forms (C-23) must be stamped or otherwise marked as "FY26" or "FY27" in the upper right-hand corner of the document beginning immediately and continuing through the end of lapse period.

Agencies with FY2027 contracts and grants that must be filed prior to system availability (e.g. SAMS or SAP) to comply with the 30-day filing rule should send them to the IOC, Attn; Obligations Unit, 325 West Adams, Springfield, IL 62704, to be date-stamped and returned.

Unique Contract/Grant Numbers – Agencies must use a unique number for every contract and grant established with the IOC. In the case of a multiple year contract/grant, the agency must use the same number for the entire life of the contract/grant except when vendor changes occur. Please see [Accounting Bulletin 259 SAMS Modernization – Vendor Changes on Obligation Transactions](#) and [Accounting Bulletin 286 - Update to Accounting Bulletin 259.pdf](#) for additional information.

Contract Transparency Document Form C-24 (CTD) – CTDs are required to be filed for new P&A contracts exceeding \$250,000 in a fiscal year or modifications to a P&A contract that cause the fiscal year amount to exceed \$250,000. If a CTD was filed for a multi-year contract during a previous fiscal year, a CTD for FY2027 is not required. See [Accounting Bulletin 211](#) on the IOC website for additional information and instruction.

If you have any questions concerning this bulletin, please contact Jeanette Goza, Obligations Unit Supervisor at 217-782-3686 or Nathan Bileck, Manager, Voucher Control Division at 217-557-0365. Agencies may access this and other [Accounting](#), [Payroll](#), and [SAMS](#) bulletins on the IOC website.