SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

ACCOUNTING BULLETIN

TO: Fiscal Officers of All State Agencies

FROM: Sarah Robinson, Deputy Assistant Comptroller

DATE: August 10, 2026

SUBJECT: SAMS Modernization – Obligation Reconciliations During Lapse Period

NUMBER: 297

The purpose of this Accounting Bulletin is to notify agencies of a change to the Illinois Office of Comptroller's (IOC) processing of Fiscal Year 2026 obligation reconciliation transactions.

All FY26 obligation transactions were converted into the new SAMS system for use during lapse period. Obligations were converted using their open balance at the time of conversion. Closed balances were not converted. Due to this open balance-only conversion, the IOC is unable to process obligation reconciliations that re-open closed obligation balances.

Agencies that have expenditures that are unable to be processed until an obligation reconciliation is completed should reach out to Katie Guy (Katie.Guy@illinoiscomptroller.gov) or Sarah Robinson (Sarah.Robinson@illinoiscomptroller.gov) to discuss an exception process for FY26 payments.

The IOC can still process lapse period expenditure transfers, but if the expenditure was obligated only the expenditure transfer portion can be processed.

Agencies may access this and other Accounting, Payroll, and SAMS bulletins on the IOC website.