



ACCOUNTING BULLETIN

TO: Fiscal Officers of All State Agencies

FROM: Steven L. Valasek, Director of State Accounting

DATE: January 28, 2010

SUBJECT: Transfers Among Line Item Appropriations

NUMBER: 154

Public Act 96-0820 amended legislation allowing for transfer among line item appropriations. The amendment became effective November 18, 2009 and is only valid for State fiscal year 2010. The following portion of the State Finance Act (30 ILCS 105/13.2) has been amended:

(a-2) Except as otherwise provided in this Section.....During State fiscal year 2010 only, an agency may transfer amounts among its respective appropriations within the same treasury fund for personal services, employee retirement contributions paid by employer, and State contributions to retirement systems.

The amendment impacts agencies by increasing the flexibility to make transfers among appropriations within the same treasury fund for personal services, employee retirement contributions paid by employer, and State contributions to retirement systems. The transfer authority for this new provision does not count against the standard 2% limit authorized in 30 ILCS 105/13.2 (c). Any line item transfer made in accordance with 30 ILCS 105/13.2 (a-2) is counted against a new limit and is tracked separately in SAMS. The new limit is an amount not to exceed 2% of the aggregate amount appropriated to an agency within the same treasury fund, excluding non-appropriated accounts and continuing appropriation accounts.

The IOC is currently working on changes to SAMS that will reflect the special provisions for State fiscal year 2010. The changes are summarized below:

1. SAMS table APTS (Appropriation Transfer Limit On Special Personal Services) will be reactivated to track an agency's transfer base and available balance for this new provision.
2. SAMS monthly report SB3B (Appropriation Transfer Special Personal Services Report) will be reactivated to track an agency's transfer base and available balance for this new provision.
3. SAMS EAP2 screen and the SB01 monthly report will combine both types of transfers into a single "Transfer in" and/or "Transfer out" field. The transfers can be distinguished at the transaction level by a unique prefix. The standard 30 ILCS 105/13.2 (c) transfers will have a "TA" transaction prefix and the new 30 ILCS 105/13.2 (a-2) transfers will have a "TAP" transaction prefix.

The anticipated date to put these changes into production is February 1, 2010. The existing APTL table and the existing SB03 report will continue to track the standard 30 ILCS 105/13.2 (c) transfers.

All Appropriation Transfer Authorization (C-66) forms must now comply with the following requirements:

1. All C-66 forms that utilize this new transfer authority must **clearly** identify in the "Comments" section that it is a transfer pursuant to 30 ILCS 105/13.2 (a-2).
2. Agencies are not permitted to request appropriation transfers under 30 ILCS 105/13.2 (a-2) and 30 ILCS 105/13.2 (c) on the same form.

Any non-compliance with either of these two requirements will result in the immediate return of the Appropriation Transfer request to the agency.

If you have any questions, please contact Debbie Burton at (217) 782-4106. Agencies may access this and other Accounting, SAMS, and Payroll Bulletins on the Comptroller's website at www.ioc.state.il.us under Resource Library.