



STATE OF ILLINOIS  
COMPTROLLER  
JUDY BAAR TOPINKA

# ACCOUNTING BULLETIN

TO: Fiscal Officers of All State Agencies

FROM: Steven. L. Valasek, Assistant Comptroller - Operations

DATE: September 13, 2012

SUBJECT: Processing Vouchers under \$5.00 – Public Act 97-0969

NUMBER: 186

Public Act 97-0969 amended the Warrants, Vouchers, Preaudit section in the State Comptroller Act (15 ILCS 405/9). The Public Act establishes a minimum dollar threshold for processing vouchers that are not paid through an electronic funds transfer (EFT). This section was amended as follows (new language is underlined):

**(15 ILCS 405/9) Sec. 9. Warrants; vouchers; preaudit.**

**(a) No payment may be made from public funds held by the State Treasurer in or outside of the State treasury, except by warrant drawn by the Comptroller and presented by him to the treasurer to be countersigned except for payments made pursuant to Section 9.03 or 9.05 of this Act.**

**(b) No warrant for the payment of money by the State Treasurer may be drawn by the Comptroller without the presentation of itemized vouchers indicating that the obligation or expenditure is pursuant to law and authorized, and authorizing the Comptroller to order payment.**

**(b-1) An itemized voucher for under \$5 that is presented to the Comptroller for payment shall not be paid except through electronic funds transfer. This subsection (b-1) does not apply to vouchers presented by the legislative branch of State government.**

The Illinois Office of the Comptroller (IOC) will implement the following system edits to the Commercial, Public Assistance, Payroll, Retirement and CO-2/Lottery warrant writing systems to enforce the requirements of this Public Act. These changes will be effective on September 17, 2012.

- The Commercial system will reject any voucher that is less than \$5.00 when the vendor is not EFT active on the IOC system. A vendor is EFT active on the Commercial system if the vendor has an “EFT STATUS” indicator of “A” on the SAMS VEN2 screen.
- The Public Assistance, Payroll and Retirement systems will reject at the tape/file level when any transaction on the tape/file is less than \$5.00 and the vendor’s direct deposit account information is not on the tape/file.
- The CO-2/Lottery system will reject any voucher that is less than \$5.00 when the vendor is not EFT active on the IOC system.

The IOC is currently programming the system edits for the Income Tax system. The IOC will notify the Illinois Department of Revenue when the changes are complete.

If you have any questions concerning this bulletin, please contact Marvin Becker, Director of State Accounting at (217) 782-7078. Agencies may access this and other Accounting, Payroll and SAMS Bulletins on the Comptroller’s website at [www.ioc.state.il.us](http://www.ioc.state.il.us) under Resource Library.