



STATE OF ILLINOIS
COMPTROLLER
LESLIE GEISSLER MUNGER

ACCOUNTING BULLETIN

TO: Fiscal Officers of All State Agencies

FROM: Steven L. Valasek, Assistant Comptroller - Operations

DATE: April 23, 2015

SUBJECT: Special Provisions for FY15 Appropriation Transfers

NUMBER: 202

Public Act 99-0002 amended legislation allowing for transfer among line item appropriations. The amendment became effective March 26, 2015 and is only valid for the remainder of State fiscal year 2015. The following portion of the State Finance Act (30 ILCS 105/13.2) has been amended:

(c-3) Notwithstanding any other provision of this Section, for State fiscal year 2015, transfers among line item appropriations to a State agency from the same State treasury fund may be made for operational or lump sum expenses only, provided that the sum of such transfers for a State agency in State fiscal year 2015 shall not exceed 4% of the aggregate amount appropriated to that State agency for operational or lump sum expenses for State fiscal year 2015. For the purpose of this subsection, "operational or lump sum expenses" includes the following objects: personal services; extra help; student and inmate compensation; State contributions to retirement systems; State contributions to social security; State contributions for employee group insurance; contractual services; travel; commodities; printing; equipment; electronic data processing; operation of automotive equipment; telecommunications services; travel and allowance for committed, paroled and discharged prisoners; library books; federal matching grants for student loans; refunds; workers' compensation, occupational disease and tort claims; lump sum and other purposes; and lump sum operations. For the purpose of this subsection (c-3), "State agency" does not include the Attorney General, the Secretary of State, the Comptroller, the Treasurer, or the legislative or judicial branches.

The amendment impacts agencies by increasing their flexibility to make transfers among appropriations within the same treasury fund for operational and lump sum expenses, and increases the limit of these transfers from 2 percent to 4 percent. The

Attorney General, Secretary of State, Comptroller, Treasurer, legislative and judicial branches are excluded from these changes.

The IOC has made changes to SAMS that will reflect the special provisions for State fiscal year 2015. The changes are summarized below:

1. SAMS table APTL (Appropriation Transfer Limit Inquiry) has been updated to track the agency's available balance based on the new 4 percent limit.
2. SAMS monthly report SB03 (Appropriation Transfer Report) will reflect the 4 percent limit and the new transferability for operational and lump sum expenses beginning with the April, 2015 reports.
3. The newly transferrable appropriations will have a "T" in the "Transfer Type" field on EAP2 and the Appropriation Transfers will continue to use a "TA" transaction prefix on the SB01.
4. The agencies excluded by the legislation will not see any changes to APTL or the SB03 report.

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

1. All C-66 forms that utilize the new transfer authority must clearly identify in the "Comments" section that it is a transfer pursuant to 30 ILCS 105/13.2 (c-3).
2. Agencies must reflect the change from the 2 percent to 4 percent limit in the "Total" field on the form.

Any non-compliance with these requirements will result in the immediate return of the Appropriation Transfer Authorization form (C-66) to the agency.

If you have any questions, please contact Kathleen Killion 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.