



GEORGE W. LINDBERG

COMPTROLLER
STATE OF ILLINOIS

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ACCOUNTING BULLETIN NO. 5

April 25, 1975

TO: Chief Fiscal Officers
Of All State Agencies

SUBJECT: Instructions For Processing Payrolls Against
Deficient Employer Contribution Appropriations

It has been the policy of this office to allow payroll vouchers citing deficient employer contribution appropriations to be processed for payment if the available balance of the personal services appropriation was sufficient to cover the amount vouchered against the personal services line-item. The warrants issued against the deficient accounts were voided or held pending an appropriation transfer or other corrective action. This practice will no longer be followed.

Effective immediately, the Comptroller's Office will not process payroll vouchers charged to appropriations for the State's contribution to the various retirement systems and/or to social security where the available balance of those appropriations (or allotments for only those appropriations where the Governor's release of funds is necessary to effect spending) is not sufficient to cover the amount vouchered. Such vouchers will be returned to the transmitting agency for corrective action.

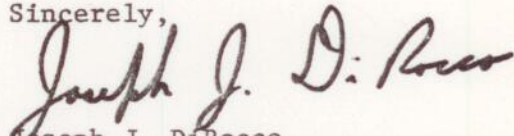
The new instructions for vouchering payrolls with respect to deficient appropriations are:

1. If the balance of the appropriation for personal services is not sufficient to cover the amount vouchered, the voucher will not be processed for payment and will be returned to the transmitting agency.
2. If the available balance of an employer contribution appropriation is greater than zero, but not sufficient to cover a payroll, the balance of the appropriation must be vouchered.
3. If the available balance of an employer contribution appropriation is zero, that account must not be cited on the voucher for payment. A memo entry of the account status may be referenced on the voucher or schedule.

4. If an appropriation transfer or other corrective action is subsequently processed to the deficient account, any unpaid balance due the retirement system or the social security unit must be vouchered on a subsequent payroll voucher with sufficient explanation to indicate a payment of an amount due.

The above instructions apply to all payroll vouchers processed by the Comptroller. Please contact Kermit Kerley (4758) if you have any questions relating to these instructions.

Sincerely,

A handwritten signature in cursive script that reads "Joseph J. DiRocco".

Joseph J. DiRocco
Accounting Operations Supervisor

JJD/mm