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ILLINOIS STATE COMPTROLLER

ACCOUNTING BULLETIN

TO: Fiscal Officers of All State Agencies

FROM: Ellen Andres, Assistant Comptroller – Operations

DATE: April 1, 2021

SUBJECT: Obligations Guidelines

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The Illinois Office of Comptroller (IOC) has created the first of several documents that we will be putting on the website under [“Resources”](#) to assist agencies with filling out documents submitted to the IOC.

[The Obligations Guidelines document](#) summarizes the minimum obligation source document requirements verified by IOC obligations staff during the obligation filing process. The guidelines should be used by agency obligations staff as a reference when preparing the submission of obligation source documents to the IOC. While the guidelines do not represent an exhaustive list of requirements, as some types of contracts and grants require specific certifications or documentation, they do represent the requirements for the majority of obligations filed with the IOC. Additional obligations information can be found in the Obligations section of the SAMS Manual (Procedures 15.00.00 through 15.30.50).

If you have any questions concerning this Accounting Bulletin, please contact Sally Gosda at Sally.Gosda@illinoiscomptroller.gov. Agencies may access this and other [Accounting](#), [Payroll](#), and [SAMS](#) bulletins on the IOC website.