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ILLINOIS STATE COMPTROLLER

ACCOUNTING BULLETIN

TO: Fiscal Officers of All State Agencies

FROM: Ellen Andres, Assistant Comptroller – Operations

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SUBJECT: Special Provisions for FY20 Appropriation Transfers

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Public Act 101-0010 amends the State Finance Act to allow four percent transfers among operational line items during fiscal year 2020. It also adds language to include appropriation lines for Payment of Late Interest Penalties under the Prompt Payment Act and Sections 368a and 370a of the Insurance Code to be included in the 4 percent transfers. The law became effective July 1, 2019 and is valid for State fiscal year 2020. The new language is as follows:

30 ILCS 105/13.2

Sec. (c-6) Special provisions for State fiscal year 2020. Notwithstanding any other provision of this Section, for State fiscal year 2020, 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 2020 shall not exceed 4% of the aggregate amount appropriated to that State agency for operational or lump sum expenses for State fiscal year 2020. For the purpose of this subsection (c-6), “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; Late Interest Penalties under the State Prompt Payment Act and Sections 368a and 370a of the Illinois Insurance Code; lump sum and other purposes; and lump sum operations. For the purpose of this subsection (c-6), “State agency” does not include

the Attorney General, the Secretary of State, the Comptroller, the Treasurer, or the judicial or legislative 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 (including late interest penalty lines) and increases the limit of these transfers from 2 percent to 4 percent. The Attorney General, Secretary of State, Comptroller, Treasurer, and legislative and judicial branches are excluded from these changes.

The IOC has made changes to SAMS that reflect the special provisions for State fiscal year 2020. The changes are summarized below:

1. SAMS table APTL (Appropriation Transfer Limit Inquiry) is updated to track the agency's available balance based on the 4 percent limit.
2. SAMS monthly report SB03 (Appropriation Transfer Report) reflects the 4 percent limit and the new transferability for operational and lump sum expenses beginning with the July, FY 2020 reports.
3. The transferrable appropriations have a "T" in the "Transfer Type" field on EAP2 and the Appropriation Transfers 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 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-6).
2. Agencies must reflect the change from the 2 percent to 4 percent limit in the "Total" field on the form.

If you have any questions concerning this Accounting Bulletin, please contact Carla Huffman at (217) 557-0620. Agencies may access this and other Accounting and Payroll Bulletins on the IOC website at <http://www.illinoiscomptroller.gov/agencies>.