



ACCOUNTING BULLETIN

TO: Fiscal Officers of All State Agencies

FROM: Steven L. Valasek, Director of State Accounting

DATE: October 18, 2002

SUBJECT: Transfers Among Line Item Appropriations

NUMBER: 105

Public Act 92-0600 amended legislation allowing for transfers among line item appropriations. The amendment was effective on July 1, 2002 and is only valid for State fiscal year 2003. The following portion of the State Finance Act (30 ILCS 105/13.2) has been amended:

(c-1)(new) Special provisions for State fiscal year 2003. Notwithstanding any other provision of this Section to the contrary, for State fiscal year 2003 only, transfers among line item appropriations to an agency from the same treasury fund may be made provided that the sum of such transfers for an agency in State Fiscal Year 2003 shall not exceed 3% of the aggregate amount appropriated to that State Agency for State Fiscal Year 2003 for the following objects: personal services, except that no transfer may be approved which reduces the aggregate appropriations for personal services within an agency; 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; and, in appropriations to institutions of higher education, awards and grants.

The amendment impacts agencies by increasing the appropriation transfer limit from 2% to 3%, and by allowing transfers between personal services lines, except that no transfer may be approved which reduces the aggregate appropriations for personal services within an agency. The IOC has implemented changes to our systems and reports to reflect the special provisions for State fiscal year 2003.

If you have any questions, please contact Debbie Burton 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.