



30 ILCS 500/20-80 (b) also states all modifications to any contract must be filed with the Comptroller's Office. This filing requirement is applicable to all modifications whether or not the modification is of a fiscal or a non-fiscal nature.

123.2 - Execution of Contract Modifications after the ending date of the Contract –  
All modifications (including, but not limited to, extensions and renewals) to a contract must be executed prior to the ending date of the contract. Failure to properly execute a modification prior to the ending date of the contract will require the agency to initiate a new contract.

If both parties do not agree to the modification prior to the ending date of the contract, the contract is expired per its terms and may not be modified.

If both parties agreed to the modification prior to the ending date of the contract but failed to reduce it to writing prior to the ending date of the contract, the following provisions will come into affect. The Comptroller's Office may accept modifications if the following conditions are met:

1. The modification was in compliance with provisions of the original contract.
2. Both parties agreed to the modification prior to the ending date of the contract but failed to reduce it to writing prior to the ending date of the contract.
3. The individual who signed the original contract for the Vendor (or their successor) completes and signs an affidavit containing:
  - a. A statement that the modification was agreed to by both parties prior to the ending date of the contract.
  - b. A detailed explanation of why this modification was not reduced to writing prior to the ending date of the contract.
4. The individual who signed the original contract for the Agency (or their successor) completes and signs an affidavit containing:
  - a. A statement that the modification was agreed to by both parties prior to the ending date of the contract.
  - b. A detailed explanation of why this modification was not reduced to writing prior to the ending date of the contract.
5. A notary signature and seal.
6. One original of each affidavit.

123.3 - Late Filing Affidavits – 30 ILCS 500/20-80 (c) states when a contract has not been filed within 30 days of execution, the Comptroller shall refuse to issue a warrant for payment against that contract until the agency files the contract and “an affidavit, signed by the chief executive officer of the agency or his or her designee, setting forth an explanation of why the contract liability was not filed within 30 days of execution.” Further, SAMS Procedure 15.10.40 page 2 of 5 requires the affidavit to be notarized.

When required, the Late Filing Affidavits must contain:

1. A detailed explanation as to why the contract liability was not filed within 30 days of execution. Non-specific explanations that do not meet this requirement will be returned to the Agency. The use of stock phrases such as “administrative delays”, without elaboration, will also be returned.
2. The chief executive officer’s signature or a signature of his /her designee. The designation must be disclosed in the affidavit (e.g. I, John Doe, being duly sworn, solemnly swear that I am the Fiscal Officer of the Department of ABC and that I am an official designee for Jane Doe, Director of the Department of ABC).
3. A notary signature and seal.
4. One original and one copy of each affidavit.

123.4 - Professional & Artistic Service Affidavits – 30 ILCS 500/20-80 (d) states when the contract for services involving professional or artistic services is not reduced to writing prior to the commencement of the contract, the Comptroller shall refuse to issue a warrant for payment against that contract until the agency files the contract and “an affidavit, signed by the chief executive officer of the agency or his or her designee, stating that the services for which payment is being made were agreed to before commencement of the services and setting forth an explanation of why the contract was not reduced to writing before the services commenced.” Further, SAMS Procedure 15.20.30 page 2 of 4 requires the affidavit to be notarized.

When required, the Professional & Artistic Service Affidavit must contain:

1. A statement that the services were agreed to before commencement of the services.
2. A detailed explanation why the contract liability was not reduced to writing before the services commenced. Non-specific explanations that do not meet this requirement will be returned to the Agency. The use of stock phrases such as “administrative delays”, without elaboration, will also be returned.
3. The chief executive officer’s signature or a signature of his /her designee. The designation must be disclosed in the affidavit (e.g. I, John Doe, being duly sworn, solemnly swear that I am the Fiscal Officer of the Department of ABC and that I am an official designee for Jane Doe, Director of the Department of ABC).
4. A notary signature and seal.
5. One original and one copy of each affidavit.

The Comptroller’s Office will not accept any combined affidavits. Each affidavit must be presented separately and must contain all the required data elements and signatures.

If you have any questions, please contact Linda Seelbach at (217) 782-3608. Agencies may access this and other Accounting, SAMS, and Payroll Bulletins on the Comptroller’s website at [www.ioc.state.il.us](http://www.ioc.state.il.us) under Resource Library.