



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

ACCOUNTING BULLETIN

TO: Fiscal Officers of All State Agencies

FROM: Ellen Andres, Assistant Comptroller - Operations

DATE: May 6, 2020

SUBJECT: Pre-Filing of FY2021 Contracts/Grants

NUMBER: 238

The Illinois Office of Comptroller (IOC) will begin accepting the pre-filing of FY2021 contracts/grants. All FY2021 contracts/grants that are received prior to July 1, 2020 will receive priority processing once the FY2021 budget has been established in SAMS. Pre-files should be sent as they are accumulated to avoid a bottleneck of contracts. If you are unable to submit pre-files to the IOC via mail or drop-off, please contact Sally Gosda at sally.gosda@illinoiscomptroller.gov.

REMINDER: An FY2021 transaction in HELD status on SUSF has been pre-audited and is ready to be accepted when the appropriations for FY2021 are available. Do not open or alter FY2021 transactions in HELD status. Contact your agency's assigned IOC Accounting Specialist if modifications are needed or you have a question about a transaction in HELD.

All FY2020 and FY2021 contracts/grants and the associated Contract Obligation Document forms (C-23) must be stamped or otherwise marked as "FY20" or "FY21" in the upper right-hand corner of the document beginning now through August 31, 2020 (or the designated end of lapse period).

Unique Contract/Grant Numbers – Agencies must use a unique number for every contract/grant established with the IOC. In the case of a multiple year contract/grant, the agency must use the same number for the entire life of the contract/grant.

Contract Transparency Document Form C-24 (CTD) – CTDs are required to be filed for new P&A contracts exceeding \$250,000 in a fiscal year or modifications to a P&A contract that cause the fiscal year amount to exceed \$250,000. If a CTD was filed for a multi-year contract during a previous fiscal year, a CTD for FY2021 is not required. See Accounting Bulletin 211 on the IOC website for additional information and instruction.

File Only Contracts – All contract liabilities subject to the filing requirements of the Illinois Procurement Code (30 ILCS 500) must be filed with the IOC. These requirements are not limited to contract liabilities incurred against State appropriations. State agencies must file all contract liabilities including, but not limited to, contract liabilities incurred against locally held and imprest funds. This also applies to the filing of all modifications to any contract, whether the modification is of a fiscal or a non-fiscal nature. Agencies must use a unique number for every File Only contract established with the IOC.

If you have any questions concerning this Accounting Bulletin, please contact Sally Gosda, Obligations Unit Supervisor, at (217) 782-3686. Agencies may access this and other [Accounting](#), [Payroll](#), and [SAMS](#) Bulletins on the IOC website.