



Roland W. Burris

Comptroller
State of Illinois

March 15, 1984

PAYROLL BULLETIN
(1-84)

201 State House
Springfield, Illinois 62706
217/782-6000

TO: All State Agencies, Departments, Boards, Commissions
and Universities

SUBJECT: Employer Contributions to the State Employees' Retirement
System

The FY84 appropriation funding level for employer contributions to the State Employees' Retirement System is 5.4%. The Board of Trustees of that System set an employer contribution rate of 6.4%. This means that agencies may exhaust their expenditure authority prior to processing their final payrolls for FY84. The following are guidelines that all agencies who may encounter this problem must follow:

1. If the available balance of an employer contribution is greater than zero but not sufficient to cover a payroll, the balance of the appropriation must be vouchered.
2. If the available balance of an employer contribution is zero, that account must not be cited on the voucher or voucher tape for payment. A memo entry of the account status may be referenced on the voucher and schedule.
3. If an appropriation transfer or other corrective action is subsequently processed to the deficient account, any arrearage must be vouchered to the Retirement System on voucher form C-13. Box 10 of this voucher has ample room for a detailed explanation of the payment.

If the above guidelines are not adhered to and a voucher is rejected because of insufficient expenditure authority, the vouchering agency will have to take corrective action.

If you have any questions regarding this bulletin, please contact Dan Steven at 2-4758 or Joe DiRocco at 2-3608.

Sincerely,

Larry D. Roth
Director - State Accounting