



ILLINOIS OFFICE OF COMPTROLLER

SUSANA A. MENDOZA
COMPTROLLER

MEMORANDUM

TO: All Accounting and Payroll Bulletin Distribution Lists

FROM: Ellen Andres
Assistant Comptroller – Operations

DATE: April 2, 2020

RE: **UPDATE- COVID-19 Accounting & Payroll
Temporary Procedures**

Below is an update to the guidance that was originally emailed on March 16, 2020. These procedures will remain in effect until otherwise notified.

Delivering Documents to the IOC

We have tables set up to the left in the entrance of the IOC where agencies can deliver documents without having to come in contact with IOC employees. We have separate baskets for specific documents. The window is also still open for warrant pickups.

Payroll

Reminder: Agencies submitting payroll vouchers electronically should **ONLY** send the Schedule Page, Certification Page, and Totals Page. Agencies must maintain the entire original voucher.

Payroll Hard Copy Warrants

If your agency would like to request to have hard copy payroll warrants mailed by the IOC, please email Claudia Quick from your state email account at Claudia.Quick@illinoiscomptroller.gov. Please ensure that employees' addresses are both updated and complete before making the request.

W-2 Duplicate Requests

Payroll officers may email w2request@illinoiscomptroller.gov with duplicate W-2 requests. When you send an email to the address, you will get an autoreply that will detail what information is needed in order to send out the duplicate. The following is needed in the request:

- First and Last Name
- Last Four of your Social Security Number – DO NOT SEND ALL 9 DIGITS OF THE SSN
- Current Mailing Address
- Year of Tax Statement (for example 2019 W2)
- Employing Agency

Travel Vouchers

Agencies may now submit travel vouchers that are not considered priority, if the following guidelines are met:

- You can only submit travel if you are able to do so on a separate file that contains only travel. The file cannot contain any other paperless payments.
- The C-10s (Travel Vouchers), back up documents, and balancing report can be mailed or delivered to the IOC. There is not an electronic option at this time.
- Travel vouchers will be processed as time allows.

Vouchering for COVID-19 Related Payments

Agencies making payments over \$20,000 related to the Disaster Proclamation in response to the COVID-19 pandemic should use one of the following detail object codes. An obligation is not required to be filed with the IOC for COVID-19 payments over \$20,000. The voucher description should say "Payment for XXXX in accordance with the State Disaster Proclamation signed by the Governor on 3/9/20."

4553 Payments to Governmental Units and Tax-Exempt Organizations

Reimbursements and other payments to such entities for or authorized by the State (e.g., stream gauging by U.S. Geological Survey). Excludes grants to local governments (4470), grants to Illinois State Agencies (4479), and grants to tax-exempt organizations (4480). **NR**

4558 Services, Not Elsewhere Classified.

Payments made directly to non-state employees for services which do not fall within a more specific detail object under "Grants and Awards." Includes the services of court reporters and hearing officers. This code is NOT used for attorney payments (4459) or combined settlement/attorney payments (4487). **R**

4568 Supplies, Equipment, and Prescription Drugs, Payments to Vendors.

Payments made DIRECTLY TO VENDORS for supplies, equipment, and prescription drugs. Excludes payments for services and reimbursements to benefit recipients. **NR**

4570 Grants to Local Governments, Not Elsewhere Classified.

Grants to political subdivisions of the State created by or pursuant to law. Includes grants to such entities as planning commissions and port districts as well as counties, municipalities and townships. Excludes payments of a reimbursement nature that are not grant-related (detail object 4453). **NR**

4580 Grants to Tax Exempt Organizations.

Payments to community action agencies and other statewide organizations of a tax-exempt nature. Grants to Illinois State Agencies should be charged to 4479. This detail object should not be used for any payment that includes services. **NR**

4589 Nontaxable Grants and Awards, Not Elsewhere Classified, Payments to Recipients.

Nontaxable grant and award payments made DIRECTLY TO RECIPIENTS, not reportable on IRS Form 1099, which do not fall within a more specific detail object under "Grants and Awards." Includes reimbursements of qualifying expenses under the Illinois Forestry Development Act cost-share program and payments to individuals under the Individual Family Grant Program. Excludes taxable grants paid directly to recipients (4443) and all payments to service providers and vendors. Refer to SAMS Procedure 17.20.50 for further information on payments subject to IRS Form 1099 reporting. **NR**

If your COVID-19 payment is not classified as one of the 45XX DOCS listed above and is greater than \$20,000, please use the applicable DOC and include language similar to "Payment for XXXX in accordance with the State Disaster Proclamation signed by the Governor on 3/9/20."

Vendor Signature on Contracts

In the event a vendor or grantee is unable to manually apply a signature to a contract/grant agreement, an email stating approval of the agreement from the vendor will be accepted by the IOC during the COVID-19 emergency. If an agency opts to accept electronic signatures from the vendor, an email approval from the vendor will still be required by the IOC.

- The approval email must be sent from the vendor's/grantee's business email address.
- The email **Subject** must include the agency name that is contracting with the vendor and the contract/grant agreement number.
- The body of the email must include the statement "I authorize [Vendor Name] to enter into the agreement referenced above."
- The signature block on the email must include:
 - Approver's Name and Title
 - Vendor Name
 - Address (including city/state/zip)
 - Phone Number

NOTE: It is the agency's responsibility to determine if the individual approving the agreement is authorized to do so.

- The date of the email from the vendor will serve as the date executed by the vendor.
- The email from the vendor must be printed and incorporated in the agreement packet, placed directly behind the signature page of the agreement.

Contracts Exceeding \$250,000

For documents requiring a three-signature approval due to exceeding the \$250,000 threshold:

- The agency must adhere to the signature requirements as outlined in the previous guidance.
- If your Agency representatives are not able to sign the physical copy of the document, we will accept the document without signatures.
- Each required approval must be in one email thread that includes the CFO, Chief Legal Counsel, and Agency Director (or designee). Each segment of the forwarded email must include the statement: "**I authorize the attached documents for processing**" and contain the full email signature block for the authorized person.

Contracts – Award Code

Purchases under the Disaster Proclamation are creating some confusion for the agencies regarding the Award Code. Award Code "E" (Emergency) indicates an emergency procurement was done. A contract obligated under Award Code E requires that the Emergency Statement and proof of publication on BidBuy are included as part of the obligation packet. If the contract is for goods/services in response to the COVID-19 Disaster Proclamation purchased outside of the Procurement Code requirements, Award Code "Z" (Exempt-Other) should be used with the COVID-19 Disaster Proclamation cited in the COD Description.