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ILLINOIS STATE COMPTROLLER

ACCOUNTING BULLETIN

TO: Fiscal Officers of All State Agencies

FROM: Ellen Andres, Assistant Comptroller – Operations

DATE: March 02, 2022

SUBJECT: SAMS Modernization – Appropriation Coding for Prior Year and Section 25

NUMBER: 256

The SAMS Modernization (SMOD) project will result in changes to current State Accounting procedures and requirements. Additional bulletins will be issued as changes are identified. The changes will be effective with the SMOD implementation for all transactions processed on or after 7/1/2022, regardless of fiscal year, unless otherwise noted. The IOC is coordinating with the Illinois Department of Information Technology (DoIT) to make the necessary changes in SAP.

Beginning with appropriations established for FY23, the last two numbers of the appropriation code will be changed to identify Prior Year and Section 25 type appropriations. Currently, Prior Year and Section 25 type appropriations are coded the same as Regular Appropriations, ending in 00. In future years, Prior Year type appropriations will end in 99 and Section 25 type appropriations will end in 98. Below is a table outlining all appropriation types and their associated coding effective with FY23:

Appropriation Type	Definition	Appropriation Coding Example
Regular	Made at the beginning of the FY for the current FY.	0001-360-01-19000000
Continuing	Made effective immediately and available for expenditure in the succeeding FY(s).	0001-360-01-19000008
Supplemental	Made when the purpose of the regular appropriation has not been completed but monies are exhausted.	0001-360-01-19000005
Non-Appropriation	Not appropriated by the General Assembly.	0001-360-01-19000055
Reappropriation	Made at the beginning of the FY to carry forward the unexpended portion of an appropriation for the Prior FY.	0001-360-01-19000022
Section 25	Appropriations pursuant to 30 ILCS 105/25.	0001-360-01-19000098
Prior Year	Appropriations which provide for PY spending from a CY appropriation.	0001-360-01-19000099

NOTE: FY22 lapse period vouchers will be processed in the new system, but there will not be any changes made to the existing FY22 appropriation coding. The new coding will be in effect for FY23 appropriations. The appropriation type field will still be present in the warehouse.

In FY22, Section 25 type appropriations have only been established for the Department of Healthcare and Family Services.

Please ensure this bulletin is provided to everyone in your organization impacted by the change. If you have any questions concerning this Accounting Bulletin, please contact:

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