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ILLINOIS STATE COMPTROLLER

ACCOUNTING BULLETIN

TO: Fiscal Officers of All State Agencies
FROM: Kathleen Killion, Assistant Comptroller - Operations
DATE: January 25, 2024
SUBJECT: SAMS Modernization – Modifications to Closed Obligations
NUMBER: 277

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 the go-live date.

An obligation transaction in SMOD will be partially or fully closed by PRC transactions referencing the obligation. A PRC transaction which fully expends an obligation's open balance will close the obligation. Obligations closed by a PRC transaction cannot be modified without IOC intervention.

Agencies wishing to modify a fully expended obligation will need to reach out to the IOC once the modification transaction has been submitted, all other errors have been cleared, and required documentation has been submitted. The IOC will then process a Commodity Encumbrance Correction (CEC) transaction to re-open the obligation and allow the modification transaction to be approved. Once the modification transaction has been approved, the IOC will process a second CEC transaction to reverse the original CEC transaction.

Modification transactions for obligations should be submitted **prior** to fully expending the obligation to avoid processing delays.

Please ensure this bulletin is provided to everyone in your organization impacted by these changes. If you have any questions concerning this Accounting Bulletin, please email Jeanette.Goza@illinoiscomptroller.gov or Sally.Gosda@illinoiscomptroller.gov.

Agencies may access this and other [Accounting](#), [Payroll](#), and [SAMS](#) bulletins on the IOC website.