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ILLINOIS STATE COMPTROLLER

ACCOUNTING BULLETIN

TO: Fiscal Officers of All State Agencies
FROM: Kathleen Killion, Assistant Comptroller
DATE: May 7, 2024
SUBJECT: New Detail Object Codes – State Employee Reimbursement
NUMBER: 282

The purpose of this Accounting Bulletin is to notify agencies that the Illinois Office of Comptroller has developed the following new Detail Object Codes (DOC) related to the Reimbursement of State Employees.

These new DOCs are to be used exclusively for payments to reimburse a state employee or a contractual payroll employee for expenses which would have been chargeable to the agency's corresponding major object line. When an agency is making a payment chargeable to the below listed DOCs or existing employee reimbursement DOCs (1202 or 1702), the agency must state in the description that the payment is for an employee reimbursement or a contractual employee reimbursement.

1305 Commodities Expense Reimbursement to State Employees and Contractual Payroll Employees.

Payments to reimburse a state employee or a contractual payroll employee for commodity expenditures in connection with Official State business provided the employee adequately accounted for the expenses. Reimbursements are limited to expenses chargeable to a commodities line. NR

1502 Equipment Expense Reimbursement to State Employees and Contractual Payroll Employees.

Payments to reimburse a state employee or a contractual payroll employee for equipment expenditures in connection with Official State business provided the employee adequately accounted for the expenses. Reimbursements are limited to expenses chargeable to an equipment line. NR

1602 Electronic Data Processing Expense Reimbursement to State Employees and Contractual Payroll Employees.

Payments to reimburse a state employee or a contractual payroll employee for electronic data processing expenditures in connection with Official State business provided the employee adequately accounted for the expenses. Reimbursements are limited to expenses chargeable to an Electronic Data Processing line. NR

1802 Operation of Automotive Equipment Reimbursement to State Employees and Contractual Payroll Employees.

Payments to reimburse a state employee or a contractual payroll employee for Operation of Automotive Equipment expenditures in connection with Official State business provided the employee adequately accounted for the expenses. Reimbursements are limited to expenses chargeable to an Operation of Automotive Equipment line. NR

Additionally, the IOC has made changes to DOC 1202 to clarify employee reimbursement DOC requirements.

1202 Contractual Expense Reimbursement to State Employees and Contractual Payroll Employees.

Payments to reimburse a state employee for expenditures in connection with Official State business provided the employee adequately accounted for the expenses. Reimbursements are limited to expenses chargeable to a contractual service line. Examples include: reimbursements for educational exhibits; catering services; copying services and equipment rental. This code is not used for reimbursement to State Employees for moving or relocation expenses as those must be paid through payroll. This code is not used for reimbursement of registration fees and conferences expenses (1276). NR

All reimbursements to state employees or contractual payroll employees chargeable to a contractual service line shall continue to be paid using DOC 1202, with the exceptions noted below:

- Travel reimbursement to contractual payroll employees is chargeable to DOC 1264.
- Reimbursement to state employees for moving or relocation expenses must be paid through payroll pursuant to [Payroll Bulletin 4-19](#).
- Reimbursement to state employees for registration fees and conference expenses is chargeable to DOC 1276.
- Reimbursements for prospective employees' interviewee expenses is chargeable to DOC 1278.

If you have any questions concerning this bulletin, please contact Nathan Bileck (Nathan.Bileck@illinoiscomptroller.gov). Agencies may access this and other [Accounting](#), [Payroll](#), and [SAMS](#) bulletins on the IOC website.