



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

ACCOUNTING BULLETIN

TO: Fiscal Officers of All State Agencies
FROM: Kathleen Killion, Assistant Comptroller
DATE: May 21, 2024
SUBJECT: Pre-Filing of FY2025 Contracts/Grants
NUMBER: 283

The Illinois Office of Comptroller (IOC) will begin accepting the pre-filing of FY2025 contracts and grants immediately. All FY2025 contracts and grants received prior to July 1, 2024 will receive priority processing once the FY2025 budget has been established in SAMS. FY2025 contracts and grants will be pre-audited in the order they are received. Pre-filed contracts and grants should be sent as they are ready to avoid a bottleneck of obligations.

REMINDER: An FY2025 transaction in HELD status on SUSF has been pre-audited and is ready to be accepted when the appropriations for FY2025 are available. Do not open or alter FY2025 transactions in HELD status. Contact your agency's assigned IOC Accounting Specialist if modifications are needed or if you have a question about a transaction in HELD.

All FY2024 and FY2025 contracts and grants and their associated Contract Obligation Document (COD) forms (C-23) must be stamped or otherwise marked as "FY24" or "FY25" in the upper right-hand corner of the document beginning immediately and continuing through the end of lapse period.

Agencies with FY2025 contracts and grants that must be filed prior to system availability (i.e. SAMS or SAP) to comply with the 30-day filing rule should send them to the IOC, Attn: Obligations Unit, 325 West Adams, Springfield, IL 62704, to be date-stamped and returned.

Unique Contract/Grant Numbers – Agencies must use a unique number for every contract and grant established with the IOC. In the case of a multiple year contract/grant, the agency must use the same number for the entire life of the contract/grant except when vendor changes occur. Please see [Accounting Bulletin 259 SAMS Modernization – Vendor Changes on Obligation Transactions](#) for additional information.

Contract Transparency Document Form C-24 (CTD) – CTDs are required to be filed for new P&A contracts exceeding \$250,000 in a fiscal year or modifications to a P&A contract that cause the fiscal year amount to exceed \$250,000. If a CTD was filed for a multi-year contract during a previous fiscal year, a CTD for FY2025 is not required. See [Accounting](#)

[Bulletin 211](#) on the IOC website for additional information and instruction.

If you have any questions concerning this bulletin, please contact Jeanette Goza, Obligations Unit Supervisor at 217-782-3686 or Sally Gosda, Manager, Voucher Control Division at 217-557-0365. Agencies may access this and other [Accounting](#), [Payroll](#), and [SAMS](#) bulletins on the IOC website.