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ILLINOIS STATE COMPTROLLER

ACCOUNTING BULLETIN

TO: Fiscal Officers of All State Agencies

FROM: Melissa Saettler, Assistant Comptroller – Operations

DATE: October 18, 2024

SUBJECT: SAMS Modernization - Vendor Changes on Obligation Transactions -
UPDATE

NUMBER: 286

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 Illinois Office of Comptroller (IOC) issued [Accounting Bulletin 259](#) on May 18, 2022, identifying scenarios in which a vendor change on a contract will require a new obligation number. This bulletin amends the scenarios as follows:

VENDOR CHANGE SCENARIO	NEW OR SAME OBLIGATION NUMBER?
Vendor name correction; no FEIN change	Same obligation number
FEIN correction (data entry error)	New obligation number
Vendor name change; no FEIN change	Same obligation number
Contract assigned to a different agency	Same obligation number
Vendor restructures--new name/FEIN	New obligation number
Vendor bought out (novation)	New obligation number
Contract assigned to a different vendor	New obligation number
Vendor merger--new vendor name and FEIN	New obligation number

All vendor changes that impact the FEIN will require agencies to assign a new obligation number for the balance of the contract. This change is in effect immediately. Agencies can refer to [Accounting Bulletin 259](#) for instructions on the vendor change process.

If you have any questions concerning this Accounting Bulletin, please contact:

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