



Roland W. Burris

Comptroller
State of Illinois

201 State House
Springfield, Illinois 62706
217/782-6000

ACCOUNTING BULLETIN NO. 35

December 10, 1981

TO: Agency Heads and Chief Fiscal
Officers of All State Agencies

SUBJECT: Additional Certification Requirements for Vouchers

- I. P.A. 82-671 (SB 446) requires additional certifications to be made on all State payroll vouchers and all State vouchers for goods and services, other than travel vouchers.

The Act provides in pertinent part:

The Certification on every State payroll voucher shall be as follows:

"I certify that the employees named, their respective indicated positions and service times, and appropriation to be charged, as shown on the accompanying payroll sheets are true, complete, correct and according to the provisions of law; that such employees are involved in decision making or have direct line responsibility to a person who has decision making authority concerning the objectives, functions, goals and policies of the organizational unit for which the appropriation was made; that the results of the work performed by these employees and that substantially all of their working time is directly related to the objectives, functions, goals, and policies of the organizational unit for which the appropriation is made; that all working time was expended in the service of the State; and that the employees named are entitled to payment in the amounts indicated. If applicable, the reporting requirements of Section 5.1 of 'An Act to create the Bureau of the Budget and to define its powers and duties and to make an appropriation', approved April 16, 1969, as amended, have been met.

(Date)

(Signature)"

X X X

The certification on behalf of the State agency on every State voucher for goods and services other than a payroll or travel voucher shall be as follows:

"I certify that the goods or services specified on this voucher were for the use of this agency and that the expenditure for such goods or services was authorized and lawfully incurred; that such goods or services meet all the required standards set forth in the purchase agreement or contract to which this voucher relates; and that the amount shown on this voucher is correct and approved for payment. If applicable, the reporting requirements of Section 5.1 of 'An Act to create the Bureau of the Budget and to define its powers and duties and to make an appropriation', approved April 16, 1969, as amended, have been met.

(Date)

(Signature)

Additionally, the Act states that, for code departments, the foregoing certifications shall be executed by the Chief Executive Officer of the Department from whose appropriation the payment will be made.

The Office of the Comptroller construes this Act as applying to vouchers signed by the agency head after December 31, 1981. Therefore, any vouchers received by the Comptroller after this date, not containing the new certification, must bear an agency head signature dated prior to January 1, 1982.

Voucher signature authority may continue to be delegated pursuant to Section 9.02 of the State Finance Act.

The Comptroller is in the process of redesigning payroll and commercial voucher forms to accommodate the new certifications; however, because of the existing large stock of vouchers, the revised vouchers will not be available on January 1, and "old" vouchers will have to be used.

The Comptroller will accept either of the formats described below for commercial vouchers until revised vouchers are available.

- A. The agency may stamp, print, or type on the lower portion of the Schedule (C-11) the following certification:

I certify that the goods or services specified on the above listed vouchers were for the use of this agency and that the expenditures for such goods or services were authorized and lawfully incurred; that such goods or services meet all the required standards set forth in the purchase agreements or contracts to which these vouchers relate; and that the amounts shown on these vouchers are correct and are approved for payment. If applicable, the reporting requirements of Section 5.1 of 'An Act to create the Bureau of the Budget and to define its powers and duties and to make an appropriation', approved April 16, 1969, as amended, have been met.

(Date)

(Signature)

This certification must then be executed as required by the Act. A sample C-11 is attached.

- B. The certifications may be typed, stamped or printed on the individual vouchers in the description block and signed as required by law.

For payroll vouchers the certification required by P.A. 82-671 must be stamped, printed or typed on the total page of the vouchers, until revised vouchers are available.

- II. P.A. 82-671 further establishes requirements for vouchers submitted for advance payments for goods or services. The Act provides:

In the event that a voucher is submitted for advance payment of goods or services, the certification prescribed by Section 9.04 shall be made. In addition, the voucher shall state on its face that the goods or services are being procured pursuant to a formal, written contract the terms of which require advance payment. If it is not possible to execute a written contract, the voucher shall so state. The voucher shall also state that the contract requires the goods or services to be delivered or received prior to the expiration of the lapse period of the fiscal year to which the expenditures are charged.

Vouchers for advance payments signed by agency heads after December 31, 1981, must comply with this provision. A sample statement is set forth below:

"The goods or services specified on this voucher were procured pursuant to a formal, written contract the terms of which require advance payment. The contract requires the goods or services to be delivered or received prior to September 30, 198 ."

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If it is not possible to execute a written contract, the following statement may be used for vouchers submitted for advance payment:

"It was not possible to execute a written contract for the goods or services specified on this voucher. It is anticipated that the goods or services will be received or delivered prior to September 30, 198 ."

This provision does not change present contract filing or obligation requirements.

III. P.A. 82-576 (SB 448) effective January 1, 1982, amends Section 33-3 of the Criminal Code of 1961 as follows:

Official Misconduct.) A public officer or employee commits misconduct when, in his official capacity, he commits any of the following acts:

X X X

(e) knowingly and intentionally executes a false document which authorizes the disbursement of public funds or the disposal of public property.

This Act is quoted here for informational purposes. Agencies should refer any questions concerning P.A. 82-576 to the Attorney General or other appropriate legal counsel.

Questions concerning Sections I and II of this bulletin may be directed to Joe DiRocco, who may be reached at 217/782-3608. Questions concerning payroll vouchers may also be directed to Dan Steven, who may be reached at 217/782-4758.

Sincerely,



Larry D. Roth
Director, State Accounting

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SAMPLE SCHEDULE

STATE OF ILLINOIS

DISPOSITION OF COPIES

- 1 Comptroller
- 2 Comptroller
- 3 Dept. of Finance
- 4 Agency
- 5 Agency

1. Agency or Institution <p style="text-align: center;">Office of the Comptroller</p>	2. Division <p style="text-align: center;">Administration</p>	3. Date <p style="text-align: center;">8-01-81</p>
4. Fund <p style="text-align: center;">General Revenue 001</p>		5. Schedule No.
5. Appropriation Title <p style="text-align: center;">Commodities</p>	7. Appropriation Account Code No. <p style="text-align: center;">001-36001-1300-00-00</p>	

3. Voucher Number	9. Name Of Payee	10. Amount		11. TOTALS
	Brought Forward From Previous Schedule →			1243 27
4	Ardmore Company	678	36	
5	Nexus-Williams, Inc.	433	98	
6	Rice Oil Company	521	03	
7	Crass Drug Stores, Inc.	44	65	

I certify that the goods or services specified on the above listed vouchers were for the use of this agency and that the expenditures for such goods or services were authorized and lawfully incurred; that such goods or services meet all the required standards set forth in the purchase agreements or contracts to which these vouchers relate; and that the amounts shown on these vouchers are correct and are approved for payment. If applicable, the reporting requirements of Section 5.1 of 'An Act to create the Bureau of the Budget and to define its powers and duties and to make an appropriation', approved April 16, 1969, as amended, have been met.

(Date)

(Signature)

12. Voucher Number Range				
FROM	TO			
4	7			
		13. Schedule Total →	1678	02
				14. 2921 29