



Roland W. Burris

Comptroller
State of Illinois

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

ACCOUNTING BULLETIN NO. 36

December 28, 1981

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

SUBJECT: Revised Obligation Requirements

The provisions of this bulletin supersede the blanket obligation requirements of Accounting Bulletin No. 34 and the CUSAS revision dated January 1, 1982.

Effective January 1, 1982 the Comptroller's obligation accounting system will require the recording of individual obligations for expenditures exceeding \$2,500 to any single vendor for the same type of service during any fiscal year, for certain expenditure authority accounts. Prospective expenditures of \$2,500 or less need not be obligated on CUSAS with the exception of leases for real property which must be individually obligated regardless of amount.

The \$2,500 amount is based on the total anticipated expenditures and not on individual payments. For example, an obligation in the form of a contract or purchase order totaling \$3,000 which is payable in twelve payments of \$250 each must be individually obligated.

Obligations for \$2,500 or less with undeterminable costs (i.e., freight charges) which could result in an expenditure of over \$2,500 should be individually obligated in the obligation accounting system. Otherwise, a delay may occur during the processing of the voucher.

Pursuant to an agreement with the Department of Administrative Services, agencies which buy commodities, equipment, and printing through the Department of Administrative Services, will have their procurement transactions automatically obligated on our system, regardless of amount.

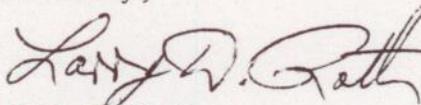
An agency may also record individual obligations even if they are for \$2,500 or less with the Comptroller. These transactions will be processed in the same manner as other obligation transactions and must follow all obligation rules. In addition, an agency may submit miscellaneous blanket obligations to cover expenditures not exceeding \$2,500.

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The current policy relative to which expenditure authority accounts require full obligation, partial obligation, and no obligation will remain in effect.

Questions concerning the above should be addressed to Joe DiRocco who may be reached at (217) 782-3608.

Sincerely,

A handwritten signature in cursive script that reads "Larry D. Roth". The signature is written in dark ink and is positioned above the printed name and title.

Larry D. Roth
Director, State Accounting