



Roland W. Burris

Comptroller
State of Illinois

ACCOUNTING BULLETIN NO. 37

February 26, 1982

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

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

SUBJECT: Exceptions to Section 9.05 of the State Finance Act

Section 9.05 of the State Finance Act (added by Public Act 82-671, effective January 1, 1982) establishes certain requirements for vouchers submitted for advance payments for goods or services. Section 9.05 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.

In Opinion No. 82-005, the Attorney General stated that Section 9.05 of the State Finance Act does not apply to vouchers submitted for advance payments for periodical subscriptions or organizational memberships which are ordinarily obtainable only on a prepaid basis, and where the ordinary term of subscription or membership might extend beyond the expiration of the fiscal year lapse period. Based upon this opinion, the Comptroller will accept vouchers for such payments without the advance payment certification of Section 9.05 of the State Finance Act.

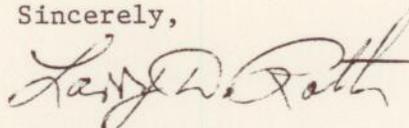
Numerous agencies have posed questions concerning the applicability of Section 9.05 to additional kinds of expenditures. Please be advised that the Office of the Comptroller will also accept vouchers for the types of payments listed below which do not contain the Section 9.05 advance payment certification:

- ...Insurance Premiums
- ...Leases of Real Property
- ...Postage
- ...Official Bonds
- ...License Fee payments to governmental
units

...Telephone Charges
...Utilities

Questions concerning this bulletin should be directed to Joe DiRocco,
who may be reached at 217/782-3608.

Sincerely,



Larry D. Roth
Director, State Accounting