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COMPTROLLER  
STATE OF ILLINOIS

ACCOUNTING BULLETIN NO. 8

March 11, 1976

201 STATE HOUSE  
SPRINGFIELD, ILLINOIS 62706  
217/782-6000

TO: Chief Fiscal Officers  
of All State Agencies

SUBJECT: 2% Appropriation Transfer Report

General

Enclosed is a copy of our new "Appropriation Transfer Report" as of February 27, 1976. This report is intended to provide agencies with information relative to appropriation transfer availability and to serve as a means of reconciling agencies' internal records with those of the Comptroller.

Report Contents

The Appropriation Transfer Report (Report #524) is organized by agency and fund and lists the appropriation account codes for those line items included under the 2% transfer statute (Chapter 127, Para. 149.2). For each account code the report shows the corresponding appropriation title, the current amount of the appropriation (original appropriation plus or minus previous transfers) and the total net transfers effected under that line item during the fiscal year.

The total of the applicable appropriation line items is shown and the total 2% transfer base is computed. Also shown is the total "net transfers out" to date and the balance available for future transfers.

Report #524 also lists each individual appropriation transfer made during the fiscal year, "losing" and "gaining" appropriation accounts, the Comptroller's posting date, the amount and totals by month and year-to-date.

Each agency should compare the information on the enclosed report to its own records and notify the Comptroller of any differences experienced in regard to the line items used in computing the 2% transfer base. This reconciliation will insure the accuracy of the agency and Comptroller's records and help make this new report a reliable tool for management.

Policy and Procedures - Bureau of the Budget Circular No. 5

Transfers between appropriations are authorized and subject to the limitations imposed by Chapter 127, Para. 149.2 of the Illinois Revised Statutes. The Bureau of the Budget's Circular No. 5, Revised, September, 1974, provides policy and procedural guidance for the submission of appropriation transfer requests. Circular No. 5 serves as a rule book, explaining what to do, how to do it and which forms to do it on.

Circular No. 5 allows, in some cases, a generic interpretation of eligible line items. The Comptroller, however, will adhere to a strict reading of the statutes. Transfer requests containing titles of appropriation line items not specifically delineated in Para. 149.2 will not be processed. With this single exception, the Comptroller concurs with the provisions contained in Circular No. 5.

The Comptroller's office plans to distribute the Appropriation Transfer Report to all agencies soon after the beginning of each fiscal year. This early distribution will allow agencies to reconcile the 2% transfer base. The report will not be distributed again until the final quarter of the fiscal year when 2% transfer activity generally increases. In the final quarter, it will be distributed on a monthly basis to those agencies that request it.

Please let me know if you have any questions or if you require additional information relative to this new report. You can write to the Office of the Comptroller or call 782-3426.

Sincerely,



Joseph J. DiRocco  
Accounting Operations Supervisor

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