



GEORGE W. LINDBERG

COMPTROLLER
STATE OF ILLINOIS

ACCOUNTING BULLETIN NO. 9

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SPRINGFIELD, ILLINOIS 62706
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TO: Chief Fiscal Officers
Of All State Agencies

SUBJECT: Detail Object Expenditures by Quarter Report

Enclosed is a copy of our new report "Detail Object Expenditures by Quarter" as of the close of the third quarter of FY76. This report is intended to provide you with a quarterly summarization of your agency's net expenditures at a detail level, i.e. how much of contractual service money was used for rental of office space; how much was used for repairing office furniture and fixtures, etc. Also, this report will assist you in reporting detail expenditure information to the Legislature and other interested parties.

For each expenditure authority administered by your agency, the report shows the corresponding account number, title, and current amount of the appropriation. Each detail object cited on your vouchers under this expenditure authority is then listed numerically, with the related total fiscal year net expenditures shown. This total is then broken-out by each of the four quarters and the lapse period.

The expenditure authority accounts are organized by Division, Fund, and Category (operations, awards and grants, etc.) with totals provided for each of these breaks. At the end of the report is a summary of the net expenditures by detail object across your entire agency.

The Comptroller's office will distribute this report soon after the close of each quarter during the fiscal year. The degree of accuracy of the information on the report is dependent upon your agency citing detail objects on State vouchers in a meaningful and consistent basis. If, after examining this report, you find any expenditures charged to an improper detail object account, you should notify us, in writing, stating all pertinent facts. If we concur, we will adjust our records accordingly.

Please advise me of any questions you may have concerning this new report. You can write to the Office of the Comptroller or call 782-3426.

Sincerely,

Joseph J. DiRocco
Accounting Operations Supervisor