



# ACCOUNTING BULLETIN

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TO: Fiscal Officers of All State Agencies

FROM: Steven L. Valasek, Director of State Accounting

DATE: January 4, 2000

SUBJECT: SAMS Procedure Clarification and Update

NUMBER: 90

The purpose of this bulletin is to clarify the Office of the Comptroller's position on using the Offset System to collect debt from another State agency and to highlight an important update to the Expenditure Transfer Request instructions.

## COLLECTION OF DEBTS BETWEEN AGENCIES

The Office of the Comptroller (IOC) maintains a Comptroller's Offset System to collect debts owed to the State pursuant to 15 ILCS 405/10.05. SAMS procedure 26.40.20 identifies three exceptions to placing debts on the offset system. The third exception (on page 2 of 9) identifies claims against a State agency. This procedure states, "**The Comptroller's Offset is not to be used in the collection of debts between agencies.**"

## EXPENDITURE TRANSFER

SAMS procedure 11.40.30 addresses the proper use of an Expenditure Transfer Request when a State agency discovers that they have charged a voucher to an incorrect Expenditure Authority Account. This procedure was updated on January 1, 2001. The Expenditure Transfer Request form now requires an "Agency Head Signature" and a detail justification and explanation for the transfer. The IOC will return any incomplete or improperly completed forms.

If you have any questions or comments, please contact Marvin Becker, Operations Manager at (217) 782- 5680.

