

STATEWIDE ACCOUNTING MANAGEMENT SYSTEM

**** PROCEDURE BULLETIN ****

Procedure Bulletin Number 58

Date: December 2, 2002

Effective Date: January 1, 2003

SAMS MANUAL

Material Transmitted: 3, 5, 7, 9, 11, 15, 17,19, 21, 23, 25, 26, 27 and 33

Purpose: The purpose of this revision is to (1) inform the agencies of revised procedures, (2) make certain procedures are clearer through revision and exhibits and (3) issue revised charts and other listings which reflect current codes and descriptions.

STATEWIDE ACCOUNTING MANAGEMENT SYSTEM

SAMS MANUAL

**** PROCEDURE BULLETIN ****

Procedure Bulletin Number 58

Date: December 2, 2002

Effective Date: January 1, 2003

Material Transmitted: 3, 5, 7, 9, 11, 15, 17,19, 21, 23, 25, 26, 27 and 33

Purpose: The purpose of this revision is to (1) inform the agencies of revised procedures, (2) make certain procedures are clearer through revision and exhibits and (3) issue revised charts and other listings which reflect current codes and descriptions.

REMOVE

Table Of Contents

Contact Listing

03.00.00	1-2 of 2
03.50.50	5 of 5
05.50.01	13-16 of 41
07.10.20	1 of 1
07.30.20	1 of 1
07.30.21	1-2 of 4
07.30.24	1-2 of 2
09.10.20	1-2 of 2
09.10.40	5-14 of 16
Exhibits	9.10.40-C and D
09.20.20	3-4 of 4
Exhibit	09.20.30-D
09.40.30	1-5 of 5
09.50.25	3-23 of 23
09.50.40	1-2 of 7
09.50.50	3-10 of 10
11.00.00	1-2 of 2
11.20.10	1 of 1
11.20.20	1-6 of 6
11.20.30	1 of 1
Exhibits	11.40.50-A and B
11.50.20	7-8 of 14
11.50.30	15-16 of 56
11.50.30	33-36 of 56

INSERT

Table Of Contents

Contact Listing

03.00.00	1-2 of 2
03.50.50	5 of 5
05.50.01	13-16 of 41
07.10.20	1 of 1
07.30.20	1 of 1
07.30.21	1-2 of 4
07.30.24	1-2 of 2
09.10.20	1-2 of 2
09.10.40	5-14 of 16
Exhibits	9.10.40-C and D
09.20.20	3-4 of 4
Exhibit	09.20.30-D
09.40.30	1-5 of 5
09.50.25	3-23 of 23
09.50.40	1-2 of 7
09.50.50	3-10 of 10
11.00.00	1-2 of 2
11.20.10	1 of 1
11.20.20	1-7 of 7
11.20.30	1 of 1
Exhibits	11.40.50-A and B
11.50.20	7-8 of 14
11.50.30	15-16 of 56
11.50.30	33-36 of 56

STATEWIDE ACCOUNTING MANAGEMENT SYSTEM

**** PROCEDURE BULLETIN ****

Procedure Bulletin Number 58

Date: December 2, 2002

Effective Date: January 1, 2003

SAMS MANUAL

Material Transmitted: 3, 5, 7, 9, 11, 15, 17,19, 21, 23, 25, 26, 27 and 33

Purpose: The purpose of this revision is to (1) inform the agencies of revised procedures, (2) make certain procedures are clearer through revision and exhibits and (3) issue revised charts and other listings which reflect current codes and descriptions.

REMOVE

15.00.00	1-2 of 2
15.10.20	7-8 of 8
15.10.30	1 of 1
15.10.40	1-4 of 5
15.10.50	3-4 of 4
15.20.10	1-10 of 10
15.20.20	1-3 of 3
15.20.30	1-4 of 4
15.20.40	1-6 of 6
15.20.50	1-4 of 4
15.20.80	1 of 1
15.30.10	1-3 of 3
Exhibit	15.30.10-A
15.30.20	1-2 of 2
17.10.50	13-15 of 15
Exhibit	17.20.30-A
17.20.45	1-6 of 6
Exhibit	17.20.45-A
17.20.55	1-2 of 16
17.20.65	1-2 of 3
Exhibits	17.20.65-A and B
Exhibit	17.20.65-C
19.10.10	1 of 1
19.10.15	3-4 of 4
21.10.20	1-7 of 7

INSERT

15.00.00	1-2 of 2
15.10.20	7-8 of 8
15.10.30	1 of 1
15.10.40	1-4 of 5
15.10.50	3-4 of 4
Exhibit	15.10.50-C
15.20.10	1-10 of 10
15.20.20	1-3 of 3
15.20.30	1-4 of 4
15.20.35	1-2 of 2
15.20.40	1-6 of 6
15.20.50	1-3 of 3
15.20.55	1-2 of 2
15.20.80	1 of 1
15.30.10	1-3 of 3
Exhibit	15.30.10-A
15.30.20	1-2 of 2
17.10.50	13-15 of 15
Exhibit	17.20.30-A
17.20.45	1-6 of 6
Exhibit	17.20.45-A
17.20.55	1-2 of 16
17.20.65	1-2 of 3
Exhibits	17.20.65-A and B
19.10.10	1 of 1
19.10.15	3-4 of 4
21.10.20	1-7 of 7

STATEWIDE ACCOUNTING MANAGEMENT SYSTEM

**** PROCEDURE BULLETIN ****

Procedure Bulletin Number 58

Date: December 2, 2002

Effective Date: January 1, 2003

SAMS MANUAL

Material Transmitted: 3, 5, 7, 9, 11, 15, 17, 19, 21, 23, 25, 26, 27 and 33

Purpose: The purpose of this revision is to (1) inform the agencies of revised procedures, (2) make certain procedures are clearer through revision and exhibits and (3) issue revised charts and other listings which reflect current codes and descriptions.

REMOVE

23.10.20	1-2 of 2
23.20.65	3 of 3
25.10.10	1 of 1
25.10.20	1-4 of 4
25.10.30	1-2 of 2
25.10.40	1-2 of 2
25.20.10	1-2 of 4
25.20.20	1-5 of 5
25.40.20	3-4 of 4
Exhibit	25.50.10-A
26.40.20	1-2 of 9
Exhibits	26.40.20-A and B
27.00.00	3-4 of 4
27.20.98	1-9 of 9
Exhibit	27.20.98-A
33.00.00	1 of 1
33.10.10	3-4 of 9

INSERT

23.10.20	1-2 of 2
23.20.65	3 of 3
25.10.10	1 of 1
25.10.20	1-4 of 4
25.10.30	1-2 of 2
25.10.40	1-2 of 2
25.20.10	1-2 of 4
25.20.20	1-5 of 5
25.40.20	3-4 of 4
Exhibit	25.50.10-A
26.40.20	1-2 of 9
Exhibits	26.40.20-A and B
27.00.00	3-4 of 4
33.00.00	1 of 1
33.10.10	3-4 of 9
33.20.20	1-9 of 9
Exhibit	33.20.20-A

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	TABLE OF CONTENTS	PROCEDURE - PAGE NO.
SUB-SECTION		EFFECTIVE DATE
PROCEDURE		REVISION NUMBER

01	Introduction	
02	Internal Controls	
03	Accounting and Financial Reporting Policies and Procedures	
05	Terminology	
07	Financial Information	
09	Funds	
11	Expenditure Authority	
15	Obligations	
17	Pre-Audit and Commercial Vouchering	
19	Vendor Identification Structure	
20	Electronic Commerce	
21	Warrants	
23	Payroll	
25	Receipts and Cash Refunds	
26	Receivables Reporting	
27	Agency Reporting	
29	State Property Reporting	
31	Bonded Indebtedness	
33	Miscellaneous	

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION

PROCEDURE - PAGE NO.

1 of 2

SUB-SECTION

EFFECTIVE DATE

January 1, 2003

PROCEDURE

WHOM TO CONTACT IF YOU HAVE QUESTIONS

REVISION NUMBER

03-003

The following individuals should be contacted if you have questions concerning the contents, procedures, forms, etc., discussed in the SAMS Manual.

<u>SECTION</u>	<u>INDIVIDUAL</u>	<u>TELEPHONE NUMBER</u>
01 – Introduction	Matt Ciotti	785-6257
02 – Internal Controls	Matt Ciotti	785-6257
03 – Accounting and Financial Reporting Policies and Procedures	Sharon Pinto	782-2052
05 – Terminology	Matt Ciotti	785-6257
07 – Financial Information	Matt Ciotti	785-6257
09 – Funds Petty Cash	Paula Todaro Judy Cumby	782-8084 557-2400
11 – Expenditure Authority	Linda Seelbach	782-3060
Appropriation/Expenditure Transfers	Paula Todaro	782-8084
Detail Object Corrections	Debbie Burton	782-4106
Reversions	Debbie Burton	782-4106
15 – Obligations	Lu Irwin Anne Brown	785-0009 785-4966
17 – Pre-Audit & Commercial Vouchering Contractual Services Vouchers	Linda Seelbach Brenda Drabant	782-3060 782-8279
19 – Vendor Identification Structure	Karla Grigsby	557-3376
20 – Electronic Commerce	Larry O’Brien Rhonda Reinert	782-9969 557-0931
21 – Warrants	Richard Damron	785-1128

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION

PROCEDURE - PAGE NO.
2 of 2

SUB-SECTION

EFFECTIVE DATE
January 1, 2003

PROCEDURE

WHOM TO CONTACT IF YOU HAVE QUESTIONS

REVISION NUMBER
03-003

<u>SECTION</u>	<u>INDIVIDUAL</u>	<u>TELEPHONE NUMBER</u>
23 – Payroll	Nancy Smith	782-4758
Garnishments	Brenda Drabant	782-8279
Savings Bonds	Nancy Smith	782-4758
FICA/Medicare	Nancy Smith	782-4758
25 – Receipts and Cash Refunds	Debbie Burton	782-4106
	Debbie Fortman	782-3750
26 – Receivables Reporting	Scott Reeser	782-2104
Claims in Favor of the State Procedures	Carla Huffman	782-8290
27 – Agency Reporting	Sharon Pinto	782-2052
29 – State Property Reporting	Scott Reeser	782-2104
31 – Bonded Indebtedness	Tim Burch	782-5198
33 – Miscellaneous:		
University Imprest System	Judy Cumby	557-2400
Locally Held Fund Reporting	Sharon Pinto	782-2052
Tax Expenditure Reporting	Bob Brock	782-3615
	Loren Iglarsh	782-7921
Fee Imposition Reporting	Loren Iglarsh	782-7921
Service Efforts and Accomplishments Reporting	Mike Hoffmann	524-3677

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTING AND FINANCIAL REPORTING POLICIES AND PROCEDURES	PROCEDURE - PAGE NO. 03.00.00 1 of 2
SUB-SECTION		EFFECTIVE DATE January 1, 2003
PROCEDURE	INDEX	REVISION NUMBER 03-003

03	Accounting and Financial Reporting Policies and Procedures
10	General Topics
10	Introduction
	.. Purpose and Scope
	.. Recognition of Authoritative Sources
	.. Evolutionary Nature of Accounting Principles
20	Statute Reference
30	Organization Structure of State Government
	.. Funds
	.. Agencies
	.. Interrelation of Funds and Agencies
	.. Intergovernmental Relations
40	Budgetary Accounting and Legal Compliance
20	Methods of Accounting
10	Fund Accounting and Fund Classification
20	Measurement Focus and Basis of Accounting
30	Capital Asset and Depreciation Expense Reporting
10	Overview and Definitions
20	Valuation of Capital Assets
30	Capitalization
40	Depreciation
40	Revenue and Related Asset (Receivable) Reporting
10	General Recognition Procedures
20	Program and General Revenues

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTING AND FINANCIAL REPORTING POLICIES AND PROCEDURES	PROCEDURE - PAGE NO. 03.00.00 2 of 2
SUB-SECTION		EFFECTIVE DATE July 15, 2002
PROCEDURE	INDEX	REVISION NUMBER NEW

- 50 Expenditure/Expense and Related Liability Accounting
 - 10 General Recognition Procedures
 - 20 Long-Term Debt Instruments
 - 30 Compensated Absences
 - 40 Grants, Entitlements, and Shared Revenues Including Appropriations to Component Units
 - 50 Claims, Judgments, and Contingencies
 - 60 Leases/Installment Purchases/Certificates of Participation
- 60 Other Assets
 - 10 Restricted Assets
 - 20 Inventory
- 70 Financial Statement Presentation
 - 10 Financial Reporting
 - 20 Equity
 - 30 Special and Extraordinary Items and Other Significant Transactions
 - 40 Reporting Segment Information
 - 50 Retirement Plan Reporting

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTING AND FINANCIAL REPORTING POLICIES AND PROCEDURES	PROCEDURE - PAGE NO. 03.50.50 5 of 5
SUB-SECTION	EXPENDITURE/ EXPENSE AND RELATED LIABILITY ACCOUNTING	EFFECTIVE DATE January 1, 2003
PROCEDURE	CLAIMS, JUDGMENTS AND CONTINGENCIES	REVISION NUMBER 03-003

- The aggregate outstanding amount of claims liabilities for which annuity contracts have been purchased in the claimants' names and for which the related liabilities have been removed from the balance sheet. (Annuity contracts used to settle claims for which the claimant has signed an agreement releasing the entity from further obligation and for which the likelihood that the pool will be required to make future payments on those claims is remote should not be included in this disclosure.)
- A reconciliation of changes in the aggregate liabilities for claims for the current fiscal year and the prior fiscal year, in the following tabular format:
 - Amount of claims liabilities at the beginning of each fiscal year.
 - Incurred claims, representing the total of a provision for events of the current fiscal year and any change (increase or decrease) in the provision for events of prior fiscal years.
 - Payments on claims attributable to events of both the current fiscal year and prior fiscal years.
 - Other, such as miscellaneous adjustments. (Provide an explanation of each material item.)
 - Amount of claims liabilities at the end of each fiscal year.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	TERMINOLOGY	PROCEDURE - PAGE NO. 05.50.01 13 of 41
SUB-SECTION	REFERENCE	EFFECTIVE DATE July 15, 2002
PROCEDURE	DEFINITION OF TERMS	REVISION NUMBER NEW

voluntary nonexchange transactions. Conditions established by the provider of resources stipulating matters such as the qualifying characteristics of recipients, time requirements, allowable costs and other contingencies.

Encumbrance

Agency contracts, purchase orders or commitments entered into prior to June 30, which relate to the purchase of goods that were not received as of June 30.

Ending Status-Available
Balance

The fund balance available for future expenditure at the end of the period.

Entitlement

The amount of payment to which the state is legally allowed, as determined by the federal government pursuant to an allocation formula contained in applicable laws and statutes.

Equipment

Any movable, non-consumable, tangible personal property used in the operations of the State. Equipment includes the following assets:

- Vehicles – including, but not limited to, automobiles, trucks, trailers, aircraft, motorcycles and farm vehicles.
- Furniture and Fixtures – movable equipment incorporated in a building including, but not limited to, office and building furnishings, communication devices and other assets necessary to the use of the premises.
- Library Assets –including, but not limited to, information sources that are circulated to students or the general public including books, journals, periodicals, audio/visual media, computer-based information, manuscripts, maps, documents and similar items which provide information essential to the learning process or which enhance the quality of academic, professional or research libraries. It also includes assets that do not meet the requirements of non-capitalization for Works of Art and Historical

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION TERMINOLOGY
SUB-SECTION REFERENCE
PROCEDURE DEFINITION OF TERMS

PROCEDURE - PAGE NO.
05.50.01 14 of 41

EFFECTIVE DATE
January 1, 2003

REVISION NUMBER
03-003

Treasures (under paragraph 27 of GASB 34).

- All other moveable tangible personal property used in the operations of the State.

Capital expenditures that add value, extend the useful life or adapt "equipment" (including leased equipment) to a new use and exceed the capitalization threshold for "equipment" should also be included in this category.

Error Exception Slip

The document which is attached to schedules or vouchers which have failed the Comptroller's pre-audit.

Error Suspense Report

The document which is attached to schedules or vouchers which have failed the automated segment of the Comptroller's pre-audit.

Exchange Transaction

A transfer of value between two or more entities in which each participant receives and gives value. In an exchange transaction revenue should be recognized when earned; that is when the entity has done what it needs to do to complete the transaction.

Expenditure

Exchange of an asset of the State or incurrence of a liability by a State agency for an asset, goods received or services rendered.

(1) At the agency level...when a voucher for goods and/or services is submitted by an agency for approval and payment by the Comptroller.

(2) At the Comptroller level...occurs when the Comptroller approves a voucher for payment.

Expenditures-Current Year
Month of XXX (net)

Current month vouchers approved by the Comptroller's Office for goods or services purchased by a State agency less cash refunds and voided warrants for a month.

Expenditures-Fiscal
YTD (net)

Vouchers approved by the Comptroller's Office for goods or services less cash refunds and voided warrants for the fiscal year-to-date.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	TERMINOLOGY	PROCEDURE - PAGE NO. 05.50.01 15 of 41
SUB-SECTION	REFERENCE	EFFECTIVE DATE January 1, 2003
PROCEDURE	DEFINITION OF TERMS	REVISION NUMBER 03-003

Expenditures-Lapse Period (net)	Vouchers approved by the Comptroller's Office for goods or services less cash refunds and voided warrants for the lapse period.
Expenditures-Net	Vouchers approved by the Comptroller's Office for goods or services purchased by a State agency less cash refunds and voided warrants.
Expenditures Prior Year Fiscal Year-To-Date (net)	Vouchers approved by the Comptroller's Office for goods or services less cash refunds and voided warrants for the same period of time in the prior fiscal year.
Expenditures-Prior Year Month of XXX (net)	Vouchers approved by the Comptroller's Office for goods or services less cash refunds and voided warrants for the same month of the prior year.
Expense	Charges incurred, whether cash or non-cash, which are presumed to benefit operations of the current fiscal period.
Extraordinary Item	A transaction or event that is both unusual in nature <u>and</u> infrequent in occurrence if the item is material to (1) the operating statement of a governmental or proprietary fund or (2) the governmental or business-type activities (column) of the government-wide statement of activities.
Fair Value	An estimated amount at which an asset would be valued assuming an exchange between willing participants at arm's-length, other than in a forced or liquidation sale.
Federal Appropriation	The estimated resources to be received from the Federal Government that are appropriated by the General Assembly for a fund.
Fiduciary Funds	Those funds used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations and other governmental units. Fiduciary fund types include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	TERMINOLOGY	PROCEDURE - PAGE NO. 05.50.01 16 of 41
SUB-SECTION	REFERENCE	EFFECTIVE DATE January 1, 2003
PROCEDURE	DEFINITION OF TERMS	REVISION NUMBER 03-003

agency funds. Fiduciary funds are accounted for in a manner similar to proprietary funds. Agency Funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

Fiscal Year

The Fiscal Year of the State of Illinois begins on July 1, and ends on June 30 of each year. (see also Budgetary Fiscal Year)

Function

A group of related activities aimed at accomplishing a major service or regulatory program for which a governmental unit is responsible.

Fund(s)

(1) A fiscal and accounting entity, established by Statute or Administrative Action, recording cash and other financial resources, together with all related liabilities, obligations and residual equities or balances and changes therein which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations; or

(2) General resources of a State agency or a fund.

Fund Balance-Remaining
Available Unexpended

Fund balance available for future expenditure at the beginning of the period.

Fund Classification-Fiduciary

Classification of GAAP funds used to report assets held in trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. There are four different types of fiduciary funds: pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and agency funds.

Fund Classification-Governmental

Classification of GAAP funds generally used to account for tax-supported activities. There are five different types of governmental funds: general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FINANCIAL INFORMATION
SUB-SECTION OVERVIEW
PROCEDURE STATUTE REFERENCE

PROCEDURE - PAGE NO.
07.10.20 1 of 1
EFFECTIVE DATE
January 1, 2003
REVISION NUMBER
03-003

STATUTE REFERENCE

The statutory authority giving the Comptroller the responsibility to maintain and operate a statewide financial information system is contained in the State Comptroller Act (15 ILCS 405/19), excerpted below:

"The Comptroller shall maintain complete, accurate and current financial records relating to State funds and to other public funds and assets available to, encumbered or expended by each State agency, including trust funds or other moneys not subject to appropriation, setting out all revenues, charges against all funds, fund and appropriation balances, interfund transfers, warrants outstanding and assets and encumbrances, in a manner consistent with the uniform State accounting system prescribed by the Comptroller. Such records shall be public records open to public inspection."

"Each month the Comptroller shall prepare a report summarizing by State agency and appropriation the above information in such form as will most clearly and accurately set out the current fiscal condition of the State.

In addition, each month the Comptroller shall prepare a report by detail object account in such form as will most clearly present the status of such accounts.

The Comptroller shall prescribe forms for the periodic reporting of financial accounts, transactions and other matters by State agencies, compatible with the reports required of the Comptroller under this Section."

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FINANCIAL INFORMATION

PROCEDURE - PAGE NO.

07.30.20 1 of 1

SUB-SECTION OUTPUT PROCEDURES

EFFECTIVE DATE

January 1, 2003

PROCEDURE RECONCILIATION REPORTS

REVISION NUMBER

03-003

RECONCILIATION REPORTS

The effectiveness of any accounting and financial information system is very much dependent on the accuracy of data submitted and the confidence of its users that the system handled that data properly. Agency reconciliation is the primary control that insures these requirements are being satisfied.

A reconciliation to the SAMS system is not applicable for agencies that use SAMS as their system of record. However, agencies shall ensure that their source documents have been properly recorded in SAMS and in the corresponding reports.

The Office of the Comptroller provides each agency which has had activity during the month with up to seven reconciliation reports. These reports are intended to allow the agency to compare its internal records with those of the Comptroller's to insure both parties that the SAMS system is functioning properly and dealing with accurate information. The Comptroller is prepared to work with any agency in resolving discrepancies.

The key reports used for agency reconciliation are:

- Monthly Revenue Status – Report SB04 (See SAMS Procedure 25.40.10)
- (Monthly) Cash Report – Report SB05 (See SAMS Procedure 09.40.10)
- Monthly Appropriation Status – Report SB01 (See SAMS Procedure 11.40.10)
- (Monthly) Obligation Activity Report – Report SC15 (See SAMS Procedure 15.30.20)
- (Monthly) Object Expense/Expenditures By Quarter – Report SA02 (See SAMS Procedure 07.30.21)
- (Monthly) Appropriation Transfer Report – Report SB03 (See SAMS Procedure 07.30.24)
- (Monthly) Agency Contract Report – Report SC14 (See SAMS Procedure 15.30.10)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FINANCIAL INFORMATION

PROCEDURE - PAGE NO.
07.30.21 1 of 4

SUB-SECTION OUTPUT PROCEDURES

EFFECTIVE DATE
January 1, 2003

PROCEDURE OBJECT EXPENSE/EXPENDITURES BY QUARTER

REVISION NUMBER
03-003

REPORT SA02

REPORT TITLE: OBJECT EXPENSE/EXPENDITURES BY QUARTER

PURPOSE: This report provides a quarterly summarization of object expenditures by fund within agency. A recapitulation of object expenditures for an entire agency is also provided.

SEQUENCE: Agency Number/Name, Organization Number/Name, Fund Number/Name, Category Number/Name, Budget Line/Name and Object Number/Name.

DISTRIBUTION: Comptroller's Office
Bureau of the Budget
Auditor General
Legislative Staffs
Other Interested Agencies

CONTENTS:

REFERENCE

CONTENTS

(1) Date

Report reflects all activity processed by the Comptroller's Office for the period ending as of the date cited on the report.

(2) Agency Number/Name

A distinct (3-digit) number is assigned by the Comptroller to each agency. The report presents both the agency name and the corresponding number.

(3) Organization Number/Name

The (2-digit) organization number (and corresponding description) segregates organizational units for appropriation purposes, within an agency.

(4) Fund Number/Name

The (4-digit) fund number is assigned by the Comptroller's Office. The corresponding fund name is the official name used by the Comptroller. The fund name and number allow segregation within an agency.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FINANCIAL INFORMATION

PROCEDURE - PAGE NO.
07.30.21 2 of 4

SUB-SECTION OUTPUT PROCEDURES

EFFECTIVE DATE
July 1, 1997

PROCEDURE OBJECT EXPENSE/EXPENDITURES BY QUARTER
REPORT SA02

REVISION NUMBER
98-001

REFERENCE

CONTENTS

(5) Category Number/Name

A (single digit) category is a group of related expenditures aimed at accomplishing a major activity such as operations, awards and grants, permanent improvements, waterway improvements, highway construction, debt service, and tax refunds.

(6) Budget Line/Name

The budget line presents the fund, agency, organization, and appropriation unit. A description of each budget line is presented directly adjacent to the coding.

(7) Object Number/Name

The object number and name are the (4-digit) code and description of an expenditure at its lowest level in the statewide accounting system.

(8) Budget Authority

The budget authority represents statutory authorization granted by the General Assembly to an agency allowing it to incur obligations and make expenditures for specific purposes within a specified period of time, and generally for a maximum dollar amount. For non-appropriated accounts, the budget authority represents the Comptroller approved agency estimate of expenditures.

(9) Total (column)

The total column quarter presents the fiscal year-to-date total expenditures processed for goods and services less cash refunds and voided warrants.

(10) First Quarter(column)

The first quarter column presents total expenditures for goods and services less cash refunds and voided warrants processed in the first quarter of the current fiscal year.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FINANCIAL INFORMATION	PROCEDURE - PAGE NO.
SUB-SECTION	OUTPUT PROCEDURES	07.30.24 1 of 2
PROCEDURE	APPROPRIATION TRANSFER REPORT	EFFECTIVE DATE January 1, 2003
	REPORT SB03	REVISION NUMBER 03-003

REPORT TITLE: Appropriation Transfer Report

PURPOSE: This report provides agency analysis of appropriation transfer availability and the chronological list of each appropriation transfer for each fund utilized by the particular agency.

SEQUENCE: Agency Number/Name, Fund Number/Name, Organization, Appropriation Unit, Date of Record, and Document Identification Number.

DISTRIBUTION: Comptroller's Office
Auditor General
Legislative Staffs
State Agencies

CONTENTS:

REFERENCE

CONTENTS

- | | |
|------------------------|---|
| (1) Date | Report reflects all activity processed by the Comptroller's Office for the period ending as of the date cited on the report. |
| (2) Agency | The agency name and number assigned by the Comptroller. Following each agency are the funds which have budget lines applicable to the agency. |
| (3) Fund | Comptroller's official name of a fund and assigned number. Following each fund are the account numbers of the budget lines within the fund. |
| (4) Budget Line | The fund, agency, organization and appropriation unit. |
| (5) Appropriation Name | The purpose of the appropriations unit. |

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FINANCIAL INFORMATION	PROCEDURE - PAGE NO.
		07.30.24 2 of 2
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE
		January 1, 2003
PROCEDURE	APPROPRIATION TRANSFER REPORT	REVISION NUMBER
	REPORT SB03	03-003

REFERENCE

CONTENTS

(6) Current Appr	The appropriation amount.
(7) Net Transfers	Fiscal year to date net transfers for each budget line.
(8) Total Current Appr Amount	Total appropriations for each fund within an agency.
(9) 2% Transfer Limit	Appropriation amount available for transfer.
(10) Total Net Transfers Out	Total fiscal year-to-date transfers for all appropriation accounts.
(11) Remaining Available Balance	The portion of the 2% appropriation transfer base available for future transfers.
(12) Date	Date the appropriation transfer was processed.
(13) Document ID	The document number applicable to the appropriation transfer.
(14) From Appropriation	Budget line from which the appropriation transfer was made.
(15) To Appropriation	Budget line to which the appropriation transfer was made.
(16) Amount	The appropriation transfer amount.
(17) Month	Month the transfer occurred.
(18) Month Total	Sum of all transfers by each month.
(19) Year To Date	Total of appropriation transfers for fiscal year-to-date for each fund.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS
SUB-SECTION OVERVIEW
PROCEDURE TYPES OF FUNDS

PROCEDURE - PAGE NO.
09.10.20 1 of 2
EFFECTIVE DATE
July 1, 2001
REVISION NUMBER
02-001

TYPES OF FUNDS

Funds are classified in several ways. For purposes of SAMS, the groups of funds within the State of Illinois are:

General Funds:

Those funds established to receive the major portion of tax revenues and to pay the regular operating and administrative expenses of most State agencies.

Highway Funds:

Those funds established to receive and distribute special assessments related to transportation, such as Motor Fuel Tax, and to support the construction and maintenance of transportation facilities and activities of the State of Illinois.

Special State Funds:

Those funds designated in Section 5 of the Finance Act as special funds in the State Treasury and not elsewhere classified. They represent a segregation of accounts for specific purposes on a substantially perpetual basis.

Bond Financed Funds:

Those funds established to receive and administer the proceeds of various bond issues of the State.

Debt Service Funds:

Those funds established to finance and account for the payment of principal redemption and interest associated with the general obligation bond issues of the State.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS
SUB-SECTION OVERVIEW
PROCEDURE TYPES OF FUNDS

PROCEDURE - PAGE NO.
09.10.20 2 of 2
EFFECTIVE DATE
January 1, 2003
REVISION NUMBER
03-003

Federal Trust Funds:

Those funds established pursuant to grants and contracts between State agencies and the United States. The funds are administered for specific purposes established by the terms of the grants and contracts.

Revolving Funds:

Those funds established to finance and account for intra-governmental services. Appropriation of resources of these funds is dependent upon intra-governmental service requirements and appropriations of other State agencies. Revolving Fund resources are provided by expenditures of State agencies financed by the fund.

State Trust Funds:

Those funds established by statute or under statutory authority for specific purposes.

Other Trust Funds:

Those funds established to receive and account for resources for subsequent disbursement to a designated recipient. Escrow funds are an example of an Other Trust Fund.

See Procedure 03.20.10, pages 1 - 3 of 4 for the definition of fund types and account groups in conformance with generally accepted accounting principles

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.10.40 5 of 16
SUB-SECTION	OVERVIEW	EFFECTIVE DATE
		January 1, 2003
PROCEDURE	STATEMENT OF GENERAL POLICY	REVISION NUMBER
		03-003

may be taken to continue the fund. Remaining monies in temporary funds which were not authorized for continuance must be deposited into the General Revenue Fund.

Agencies wishing to establish a fund in this category should complete in full the form, "Application to Establish or Dissolve a Fund," (Exhibit 09.20.10-A) and submit it to the Governor for approval. Approved applications will be forwarded by the Governor to the Comptroller for his approval.

VI. Establishment of Petty Cash Funds (Reference Ill. Rev. Stat., Ch. 127, par. 149.3) **(30 ILCS 105/13.3)**

IN ACCORDANCE WITH STATE STATUTE (ILL. REV. STAT. 1989, CH. 127, PAR. 149.3) **(30 ILCS 105/13.3)**, "ANY STATE AGENCY MAY ESTABLISH AND MAINTAIN PETTY CASH FUNDS FOR THE PURPOSE OF MAKING CHANGE, PURCHASING ITEMS OF SMALL COST, PAYMENT OF POSTAGE DUE, AND FOR OTHER NOMINAL EXPENDITURES WHICH CANNOT BE ADMINISTERED ECONOMICALLY AND EFFICIENTLY THROUGH CUSTOMARY PROCUREMENT PRACTICES." PETTY CASH FUNDS SHOULD NOT BE USED TO PAY FOR ALL EXPENDITURES LESS THAN \$50.00. IF THE VOUCHER/WARRANT PROCESS IS MORE ECONOMICAL AND EFFICIENT, PROVIDES NECESSARY ACCOUNTING INFORMATION (SEE 1099 REPORTING IN B.2 BELOW), OR IF AN AUDIT TRAIL, PAYMENT VERIFICATION OR OTHER DOCUMENTATION PROVIDED BY USING THE VOUCHER/WARRANT PROCESS IS NECESSARY, THE VOUCHER/WARRANT PAYMENT PROCESS SHOULD BE USED RATHER THAN MAKING PAYMENTS FROM PETTY CASH FUNDS.

The following general rules and instructions will apply to the Petty Cash Fund:

A. Creation or Increase of a Petty Cash Fund

1. A Petty Cash Fund shall be established and maintained from monies, which are appropriated for "contractual services." If an agency does not receive a "contractual services" appropriation but does receive an appropriation for "ordinary and contingent expenses" a Petty Cash Fund may be established from this appropriation. Agencies may request the establishment (or increase) of a Petty Cash Fund by completing (Form C-68) which is the "Application to Establish or Dissolve a Fund" and the "Survey of the Need

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
SUB-SECTION	OVERVIEW	09.10.40 6 of 16
PROCEDURE	STATEMENT OF GENERAL POLICY	EFFECTIVE DATE July 1, 2002 REVISION NUMBER 03-001

for a Petty Cash Fund" and forwarding them to the Office of the Comptroller. Procedure 09.20.10 should be followed in making such a request. Also, a separate C-68 should be prepared for each Petty Cash Fund request. (Note - an example of the "Application" and "Survey" are shown in Exhibits 09.20.10-D and E.)

2. The Office of the Comptroller will review the application and the survey and approve or disapprove the establishment (or increase) of the Petty Cash Fund. Upon approval of the Petty Cash Fund, the Comptroller's Office will assign a vendor identification number which must be used to establish and maintain the Petty Cash Fund.
3. Attach a copy of the approved C-68 form to the C-13 (State voucher form) when establishing or increasing a Petty Cash Fund.
4. An agency may have more than one Petty Cash Fund but is limited to one petty cash fund for (a) a division at each location and (b) each appropriated fund resource
5. "Change Funds" may be approved by the Comptroller's Office under the petty cash statute for use by state agencies to make change in their cash receipting operations. The establishment of change funds and the custodial responsibilities for change funds generally are similar to petty cash funds. However, change funds are strictly for making change and may not be used to pay for expenditures. Likewise, many requirements of petty cash funds do not apply to change funds (e.g., items indicated with an "*" on form C-86 do not apply to change funds.)

B. Operation of the Fund

1. Reimbursement to the Petty Cash Fund should be made from monies, which have been appropriated for "contractual services" (or an appropriation for "ordinary and contingent expenses" where a contractual services appropriation is not received) as defined in "An Act in Relation to State Finance."

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	FUNDS	PROCEDURE - PAGE NO.
SUB-SECTION	OVERVIEW	09.10.40 7 of 16
PROCEDURE	STATEMENT OF GENERAL POLICY	EFFECTIVE DATE July 1, 2002 REVISION NUMBER 03-001

This does not preclude the Petty Cash Fund from being reimbursed from a fund(s) other than the one from which the Petty Cash Fund was established. However, when a Petty Cash Fund is dissolved, the monies are to be deposited into the establishing fund.

2. Payments for individual orders for goods or services amounting to \$50.00 or more are not to be made from the petty cash fund. "Stringing" of payments to the same vendor(s) (individually less than \$50.00 but exceeding \$50.00 in an individual order) is not an approved use of the petty cash fund. The use of a petty cash fund should not eliminate or reduce your agency's efforts in obtaining monthly billing agreements with suppliers of small purchases.

Personal checks/employee advances (or any checks) are not to be cashed from the petty cash fund. (This also applies to authorized change funds.) Although postage due is an allowable payment from the petty cash fund, the purchase of non-perforated state postage stamps is not allowable. Also, the use of the petty cash fund is generally restricted to awards and grants and conventional operation line item purposes, i.e., contractual, commodities, equipment, telecommunications, etc., and excluding personal services payments subject to Federal and State withholding requirements (C-02 vouchers). However, it may be appropriate to make payments from petty cash for other nominal expenditures when it is the most economical payment method and when it is an isolated, infrequent type of payment.

Agencies are responsible for complying with Internal Revenue Service requirements for information reporting on Forms 1099 for payments made from petty cash funds. Refer to SAMS Procedure 17.20.50 for information on IRS 1099 Reporting Requirements. Each agency must obtain its own payer's federal identification number for purposes of filing Forms 1099 with the IRS. When agencies apply for their own federal identification number, IRS Form SS-4 should be used.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
SUB-SECTION	OVERVIEW	09.10.40 8 of 16
PROCEDURE	STATEMENT OF GENERAL POLICY	EFFECTIVE DATE July 1, 2002 REVISION NUMBER 03-001

3. A vendor's invoice or statement should be secured for each expenditure showing date, amount, and description of purchase. Where the vendor does not provide an invoice or statement, an agency produced "petty cash voucher" should be completed citing the above information.
4. If there is a change made in the custodian of a Petty Cash Fund or Change Fund, both the former and successor custodian should complete a single Change of Custodianship form (C-85) showing the exact status of the fund at the date of change in custodians. The original is to be retained by the agency and a copy sent to the Office of the Comptroller, Funds Management Department. Copies should also be sent to each signer. When the custodian changes for funds kept in a checking account a certificate of the account balance should be requested from the bank.
5. If there is a change in the location of a fund, complete a C-85 showing the old and new address and submit to the Comptroller's Office, Funds Management Department

(NOTE: An example of the C-85 is shown in Exhibit 09.10.40-D and E.)
6. All amounts in any Petty Cash Fund of less than \$1,000 but greater than \$100 must be kept in a checking account in a bank or savings and loan association or trust company which is insured by the United States government or any agency of the United States government. If the fund is maintained in whole or part in a checking account, the bank or savings and loan association or trust company should be notified in writing not to accept checks made payable to the agency. (The above requirement does not apply to the Secretary of State's change funds at the Chicago and Springfield Motor Vehicle/Public Service Facilities.)
7. Reimbursement vouchers for the Petty Cash Fund should be made payable to the custodian, e.g., Employee, John C., Petty Cash Custodian, utilizing the petty cash fund identification number as the Taxpayer Identification Number.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
SUB-SECTION	OVERVIEW	09.10.40 9 of 16
PROCEDURE	STATEMENT OF GENERAL POLICY	EFFECTIVE DATE July 1, 2002
		REVISION NUMBER 03-001

Inquiries concerning assigned petty cash fund identification numbers should be directed to the Office of the Comptroller, Funds Management Department.

8. Notation of payment should be made on the face of the internal petty cash vouchers (or attached there-to) or vendor's invoices or statements after payment by the custodian to the individual.
9. The custodian should implement controls to safeguard against possible duplicate reimbursements on the Invoice-voucher (C-13).
10. Someone other than the custodian should examine the petty cash vouchers and approve reimbursement to the Petty Cash Fund.
11. Only those payments that are within the purposes appropriated are to be made from the petty cash fund. Any non-valid disbursements will become the personal responsibility of the custodian authorizing the erroneous payment.
12. Expenditures related to a fiscal year must be reimbursed from that fiscal year's lapsing appropriations. Expenditures not reimbursed from their related fiscal year will have two alternative methods of reimbursement: Payments will be reimbursed through (1) Court of Claims, or (2) a special appropriation from the General Assembly for prior year expenditures.
13. Reimbursement to the Petty Cash Fund should only be made when either 50% of the fund has been exhausted, or a sufficient number of payment entries are available to fill a complete invoice voucher, or a large number of invoice tickets are on hand or immediately prior to dissolving the Petty Cash Fund. These processing guidelines should insure (1) the fund will not be depleted prior to receipt of the reimbursement warrant, (2) multi-page vouchers are not required for reimbursements, and (3) the possibility of losing petty cash invoices is kept to a minimum. The reimbursement voucher should detail the individual transaction in Block 10 (Description Block) of the C-13

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	FUNDS	PROCEDURE - PAGE NO.
SUB-SECTION	OVERVIEW	09.10.40 10 of 16
PROCEDURE	STATEMENT OF GENERAL POLICY	EFFECTIVE DATE July 1, 2002
		REVISION NUMBER 03-001

State voucher form. A copy of the vendor invoices/statements or petty cash voucher forms are to be attached to the reimbursement voucher (C-13). See Exhibit 09.10.40-A. Detail object 1201 (Petty Cash Fund Reimbursements) should be cited on the reimbursement voucher.

C. Decrease/Dissolution of a Fund

1. Agencies may request a decrease or dissolution of a fund by completing Form C-68, "Application to Establish or Dissolve a Fund". Also, a copy of the C-64, "Receipts Deposit Transmittal" must be submitted with the C-68 documenting the total approved amount returned to the fund from which the Petty Cash Fund was originally established.
2. The Office of the Comptroller, Funds Management Department, will review the application and approve or disapprove the decrease or dissolution of the Petty Cash Fund.

D. Stolen and/or Lost Imprest Cash Funds

1. Stolen

An official police report must be made. A copy will be required for reimbursement.

2. Loss by Fire

The fire should be reported to one of the three listed Fire Marshal's offices dependent upon the locality of the fire. A copy of the Fire Marshal's report or communication from the Fire Marshal should be made and a copy retained by the custodian.

NOTE: A loss due to a windstorm (or other natural disasters) should be reported to either the police or Fire Marshal's Office whichever is appropriate.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS

PROCEDURE - PAGE NO.

09.10.40 11 of 16

SUB-SECTION OVERVIEW

EFFECTIVE DATE

July 1, 2002

PROCEDURE STATEMENT OF GENERAL POLICY

REVISION NUMBER

03-001

Change funds cash overages/shortages should be accounted for in accordance with generally accepted accounting principles. Agencies should have written internal procedures in place to monitor recurring cash shortages, investigate problems and identify steps for disciplinary action when necessary.

3. Voucher Processing Due to Funds Stolen, Lost or Destroyed
 - a) An agency "petty cash voucher" shall be initiated and signed by the custodian and agency head verifying that the funds were stolen, lost or destroyed.
 - b) The "petty cash voucher" and the official police report and/or Fire Marshal's report shall be submitted with the State invoice voucher via normal reimbursement procedures.
 - c) These procedures do not release the custodian from the responsibility of safeguarding imprest funds, but are applicable only when said funds are stolen due to criminal action or lost as a result of fire or any other natural disaster.

Fire Marshal's Offices

Fire Marshal's Office
1035 Stevenson Drive
Springfield, Illinois 62703

Fire Marshal's Office
State of Illinois Center
100 West Randolph, Suite 11-800
Chicago, Illinois 60601

Fire Marshal's Office
2209 West Main Street
Marion, Illinois 62959

E. Protection of the Fund

1. The Petty Cash Fund must be kept intact and not commingled with any other funds, e.g., the agency's daily cash receipts. Note that it is

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	FUNDS	PROCEDURE - PAGE NO.
SUB-SECTION	OVERVIEW	09.10.40 12 of 16
PROCEDURE	STATEMENT OF GENERAL POLICY	EFFECTIVE DATE July 1, 2002
		REVISION NUMBER 03-001

appropriate to commingle Change Funds with daily receipts as long as procedures are in place to reconcile daily receipts and properly record any cash overages/shortages.

2. The Petty Cash Fund is to be maintained on an imprest basis, i.e., cash on hand or in bank plus vendor's invoices/petty cash vouchers plus reimbursement vouchers in transit must equal the amount of the established fund at all times. All cash shortages are the responsibility of the custodian in charge of the fund.
3. The agency's internal audit group should audit petty cash funds on a regular basis. The fund is subject to audit at any time by the Office of the Comptroller.

F. Annual Petty Cash Fund Usage Report (Form C-18)

1. "The Petty Cash Fund Usage Report" (Form C-18) must be completed for those petty cash funds exceeding \$100 and should be filed with the Comptroller's Office no later than January 31 for the preceding calendar year. A separate C-18 should be prepared for each Petty Cash Fund maintained. (NOTE: An example of the "Usage Report" is shown in Exhibit 09.10.40-B-C.)
2. A vital part of the "Petty Cash Fund Usage Report" is the "Petty Cash Turnover Rate." This rate is arrived at by taking the annual disbursements and dividing them by the approved level of the fund. On an annual basis the Petty Cash Fund should turn over approximately six times in order to insure the proper dollar level of the fund.

If the "Annual Petty Cash Fund Usage Report" shows that an increase in the fund is needed because of the amount of activity, then the agency may request an increase to an upper limit of \$1,000, subject to approval by the Comptroller.

On the other hand, if the C-18 report shows insufficient activity to support the present dollar level of the fund, then a reduction will be made accordingly.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	FUNDS	PROCEDURE - PAGE NO.
SUB-SECTION	OVERVIEW	09.10.40 13 of 16
PROCEDURE	STATEMENT OF GENERAL POLICY	EFFECTIVE DATE January 1, 2003 REVISION NUMBER 03-003

If the turnover rate is less than six times annually and the custodian wishes to maintain the current fund level, please attach an explanation to the C-18, when filed, stating why the current level of the fund is needed, i.e., high seasonal activity.

The report should be submitted to the following address:

Office of the Comptroller
Funds Management Department
325 West Adams Street
Springfield, Illinois 62704

G. Petty Cash Internal Control Certification (Form C-86)

The Petty Cash Internal Control Certification (Form C-86) must be completed, as a minimum, biennially (once every two years) for each petty cash fund, which has been established for one year and exceeds \$100.00.

As soon as possible after the beginning of each fiscal year, the Comptroller's Office will send a list of qualified petty cash and change funds to each agency's chief internal auditor or authorized agency representative required to submit the biennial certification. The petty cash fund audits may be conducted anytime during the fiscal year and must be submitted within 30 days of the audit's completion, however, unless alternative arrangements have been agreed upon, these certifications must be signed and returned to the Comptroller's Office no later than the end of the month following the end of the fiscal year. Any fund, which does not have a submitted certification, will be subject to termination by the Comptroller's Office.

(NOTE: An example of the "Internal Control Certification" is shown in Exhibit 09.10.40-F.)

It is the responsibility of the Agency's Internal Audit Department to insure an audit is performed (and copy submitted to the Comptroller's Office) in those years expenditures for any fund exceeds \$5,000.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	FUNDS	PROCEDURE - PAGE NO.
SUB-SECTION	OVERVIEW	09.10.40 14 of 16
PROCEDURE	STATEMENT OF GENERAL POLICY	EFFECTIVE DATE July 1, 2002
		REVISION NUMBER 03-001

DISSOLUTION OF FUNDS

Dissolution of funds may be initiated by the General Assembly, in the case of funds created by statute, or by administering agencies, in the case of Federal Trust Funds, State Trust Funds, or temporary trust funds or locally held bank deposits.

Temporary trust funds and bank deposits are automatically dissolved in accordance with the Illinois Revised Statutes, 30 ILCS 230/29.2 Authorization for continuance of the fund must be enacted within 30 days of the sine die adjournment of the General Assembly's next regular session or the fund will be dissolved and the remaining money deposited into the General Revenue Fund. For Federal Trust Funds and State Trust Funds, agencies are urged to initiate dissolution procedures when such a fund is no longer needed. Procedure 09.20.20 describes the steps necessary to initiate the dissolution of a fund by an agency.

FUND TRANSFERS

Transfer of monies from one fund to another may only be made under specific statutory authority. The Governor and the Bureau of the Budget initiate transfers on a regular basis; agencies initiate transfers according to the provisions of the statute authorizing the transfers. Procedure 09.20.30 should be followed when initiating a fund transfer.

VII. Non-Appropriated Funds

The current position the State follows regarding "non-appropriated" spending is that "non-appropriated" spending is permissible if the resources and purpose(s) for which they are to be spent were for (1) purposes and/or resources which were not appropriated by the General Assembly, (2) the spending of the resources does not commit the General Assembly to provide State "matching" resources, (3) the General Assembly has not specifically denied the purpose, (4) the agency has the statutory authority to carry on the activities of the program and (5) the spending is not required to be appropriated by a specific statute. In addition, "start-up" monies must be provided on an advance basis.

This position was taken by our Office, in lieu of specific guidance from the General Assembly or the Courts to react to State Agencies' need of implementing and operating programs which the General Assembly has not had sufficient time to consider or did not consider in the appropriation process.

Change of Custodianship or Location Petty Cash or Change Fund

State Comptroller
Agency Name

	Old Information	New Information
Name	John Doe	Sally Sommer
Location of Fund and Zip Code	325 West Adams Street Springfield, IL 62704	325 West Adams Street Springfield, IL 62704
Social Security Number	333-22-4444	212-44-3333

(Please Print or Type)

Analysis of Fund at Date of Transfer

Cash on Hand	\$	<u>25.00</u>
Cash in Bank	\$	<u>200.00</u>
Voucher(s) in Transit	\$	<u>75.00</u>
Total in Fund.....	\$	<u>300.00</u>
Approved Level of Fund.....	\$	<u>300.00</u>

The undersigned hereby certify that the above statement of Imprest Cash Information is true and accurate.

_____ Signature of Former Custodian	10/31/02 Date	_____ Signature of Current/Successor Custodian	10/31/02 Date
--	------------------	---	------------------

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS
SUB-SECTION INPUT PROCEDURES
PROCEDURE DISSOLUTION OF FUNDS

PROCEDURE - PAGE NO.
09.20.20 3 of 4

EFFECTIVE DATE
January 1, 2003

REVISION NUMBER
03-003

General Information

- (1) Enter agency name and address.
- (2) Enter name and number of fund being dissolved.
- (3) Enter application date.
- (4) Check box for fund dissolution.

Type of Fund

- (5) Check box if fund was dissolved by General Assembly and cite statute.
- (6) Check box if fund to be dissolved is a Federal Trust Fund.
- (7) Check box if fund to be dissolved is a State Trust Fund.
- (8) Check box if fund to be dissolved is a Locally Held Fund or Bank Deposit.
- (9) Check box if fund to be dissolved is a Petty Cash Fund.
- (10) Check box if fund to be dissolved is a Change Fund.

Questions Applicable to Fund Dissolution

- (11) Enter the current fund balance.
- (12) Enter disposition of fund balance. The agency must provide instructions for the disposition of the fund balance remaining at the time of dissolution.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS
SUB-SECTION INPUT PROCEDURES
PROCEDURE DISSOLUTION OF FUNDS

PROCEDURE - PAGE NO.
09.20.20 4 of 4

EFFECTIVE DATE
January 1, 2003

REVISION NUMBER
03-003

Agency Authorization

- (13) Agency head's signature.
- (14) Enter date of signature and telephone number.
- (15) Enter telephone number

NOTIFICATION OF FUND DISSOLUTION

After the "Application to Establish or Dissolve a Fund" has been received by the Comptroller's Office, it will be reviewed and the agency notified of the action taken.

Notification of a fund dissolution will be provided via a letter to the State Treasurer.

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
360EAFTRN	0001	General Revenue Fund	0007	Education Assistance Fund	Comptroller
492SALETX	0001	General Revenue Fund	0012	Motor Fuel Tax Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0015	Breast & Cervical Cancer Research Fund	Revenue
360LIVELN	0001	General Revenue Fund	0026	Live And Learn Fund	Comptroller
360VREHAB	0001	General Revenue Fund	0036	IL Veterans Rehabilitation fund	Comptroller
360PARAMU	0001	General Revenue Fund	0045	Agricultural Premium Fund	Comptroller
360STATUT	0001	General Revenue Fund	0053	MEAOb Fund	Comptroller
360PARAMU	0001	General Revenue Fund	0053	MEAOb Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0060	Alzheimer's Disease Research Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0100	Assistance To The Homeless Fund	Revenue
370DEBTSR	0001	General Revenue Fund	0101	General Obligation B R & I Fund	Treasurer
492TAXCHK	0001	General Revenue Fund	0113	Community Health Center Care Fund	Revenue
409YOUTHHA	0001	General Revenue Fund	0128	Youth Alcohol/Substance Abuse Fund	IL Liquor Control Comm
360UIHOSP	0001	General Revenue Fund	0136	U of I Hospital Services Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0165	Korean War Veterans National Museum & Library	Revenue
360TEAINS	0001	General Revenue Fund	0203	Teachers Health Insurance Security Fund	Comptroller
444QTRANS	0001	General Revenue Fund	0223	Mental Health Accounts Receivable Fund	Human Services
360PARAMU	0001	General Revenue Fund	0245	Fair And Exposition Fund	Comptroller
360CREDIT	0001	General Revenue Fund	0255	Credit Enhancement Development Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0275	Heritage Preservation Fund	Revenue
492INCREM	0001	General Revenue Fund	0281	Special Tax Increment Fund	Revenue
370BANKSV	0001	General Revenue Fund	0373	State Treasurer's Bank Services Trust Fund	Treasurer
360SCHOOL	0001	General Revenue Fund	0412	Common School Fund	Comptroller
370LOCGOV	0001	General Revenue Fund	0515	Local Government Distributive Fund	Treasurer
360GRAPE	0001	General Revenue Fund	0530	Grape/Wine Resource Council Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0531	American Diabetes Association Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0532	Mental Health Research Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0533	Children's Cancer Fund	Revenue
360SCHINF	0001	General Revenue Fund	0568	School Infrastructure Fund	Comptroller
360CO2000	0001	General Revenue Fund	0608	Conservation 2000 Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0626	Prostate Cancer Research Fund	Revenue
370CAPLIT	0001	General Revenue Fund	0614	Capital Litigation Trust Fund	Treasurer
492TRANS	0001	General Revenue Fund	0627	Public Transportation Fund	Revenue
360DEBTSR	0001	General Revenue Fund	0627	Public Transportation Fund	Comptroller
360AQUACU	0001	General Revenue Fund	0634	IL Aquaculture Development Fund	Comptroller
492PTRANS	0001	General Revenue Fund	0648	Downstate Public Transportation Fund	Revenue
563WKCOMP	0001	General Revenue Fund	0685	Rate Adjustment Fund	Industrial Commission
360REPAY	0001	General Revenue Fund	0686	Budget Stabilization Fund	Comptroller

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
360PARAMU	0001	General Revenue Fund	0708	Illinois Standardbred Breeders Fund	Comptroller
360PARAMU	0001	General Revenue Fund	0709	Illinois Thoroughbred Breeders Fund	Comptroller
492TAXCHK	0001	General Revenue Fund	0727	National World War II Memorial Fund	Revenue
360TOURIS	0001	General Revenue Fund	0763	Tourism Promotion Fund	Comptroller
492TOURIS	0001	General Revenue Fund	0763	Tourism Promotion Fund	Revenue
492PTRANS	0001	General Revenue Fund	0794	Metro East Public Transportation Fund	Revenue
370TXDIST	0001	General Revenue Fund	0815	Inheritance Tax Collection Distribution Fund	Treasurer
492TAXCHK	0001	General Revenue Fund	0865	Domestic Violence Shelter & Service Fund	Revenue
482VIOLEN	0001	General Revenue Fund	0865	Domestic Violence Shelter & Service Fund	Public Health
492TAXCHK	0001	General Revenue Fund	0909	Illinois Wildlife Preservation Fund	Revenue
492TAXCHK	0001	General Revenue Fund	0910	Youth Drug Abuse Prevention Fund	Revenue
492TXDIST	0001	General Revenue Fund	0925	Coal Technology Development Assistance Fund	Revenue
482BIRTHC	0001	General Revenue Fund	0934	Child Abuse Prevention Fund	Public Health
492TAXCHK	0001	General Revenue Fund	0934	Child Abuse Prevention Fund	Revenue
360PARAMU	0001	General Revenue Fund	0960	Build Illinois Fund	Comptroller
360SALEST	0005	Common School Special Account Fund	0412	Common School Fund	Comptroller
370DEBTSR	0011	Road Fund	0101	General Obligation B R & I Fund	Treasurer
360RCONST	0011	Road Fund	0902	State Construction Account Fund	Governor
360MFTDIS	0012	Motor Fuel Tax Fund	0963	Vehicle Inspection Fund	Comptroller
494MFTDIS	0012	Motor Fuel Tax Fund	0011	Road Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0019	Grade Crossing Protection Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0039	State Boating Act Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0413	Counties Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0414	Municipalities Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0415	Road District Fund	Transportation
494MFTDIS	0012	Motor Fuel Tax Fund	0902	State Construction Account Fund	Transportation
494TRNREG	0019	Grade Crossing Protection Fund	0018	Transportation Regulatory Fund	Transportation
475INDCST	0022	General Professions Dedicated Fund	0218	Professions Indirect Cost Fund	Professional Regulation
360EXCESS	0021	Financial Institutions Fund	0001	General Revenue Fund	Comptroller
360DEBTSR	0041	Wildlife and Fish Fund	0101	General Obligation B R & I Fund	Comptroller
360EXCESS	0045	Agricultural Premium Fund	0001	General Revenue Fund	Comptroller
592ENDBAL	0047	Fire Prevention Fund	0001	General Revenue Fund	State Fire Marshall
360DEBTSR	0047	Fire Prevention Fund	0101	General Obligation B R & I Fund	Comptroller
444QTRANS	0050	Mental Health Fund	0223	Mental Health Accounts Receivable Trust Fund	Human Services
360EXCESS	0053	MEA OB Fund	0001	General Revenue Fund	Comptroller
370DEBTSR	0053	MEA OB Fund	0105	Illinois Civic Center B R & I Fund	Treasurer
360STATUT	0053	MEA OB Fund	0962	Park and Conservation Fund	Comptroller
475INDCST	0057	Illinois State Pharmacy Disciplinary Fund	0218	Professions Indirect Cost Fund	Professional Regulation

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
422INVINC	0069	Natural Heritage Endowment Trust Fund	0375	Natural Heritage Fund	Natural Resources
360DEBTSR	0072	Underground Storage Tank Fund	0101	General Obligation B R & I Fund	Comptroller
360QTRANS	0078	Solid Waste Management Fund	0828	Hazardous Waste Fund	Comptroller
492REIMBR	0084	County Water Commission Tax Fund	0001	General Revenue Fund	Revenue
475INDCST	0093	Illinois State Medical Disciplinary Fund	0218	Professions Indirect Cost Fund	Professional Regulation
492REIMBR	0097	Home Rule Municipal Soft Drink ROT Fund	0384	Tax Compliance and Administration Fund	Revenue
563WKCOMP	0124	Workers Compensation Benefit Trust Fund	0685	Rate Adjustment Fund	Industrial Commission
492WAGERT	0129	State Gaming Fund	0007	Educational Assistance Fund	Revenue
360ENDBAL	0136	U of I Hospital Services Fund	0001	General Revenue Fund	Comptroller
478 EXCESS	0136	U of I Hospital Services Fund	0001	General Revenue Fund	Public Aid
492REIMBR	0138	Home Rule Municipal ROT Fund	0001	General Revenue Fund	Revenue
360REALLO	0143	School Construction Fund	0653	Coal Development Fund	Bureau of the Budget
475INDCST	0151	Registered CPA's Admin. & Disciplinary Fund	0218	Professions Indirect Cost Fund	Professional Regulation
350EXCESS	0167	Registered Limited Liability Partnership Fund	0001	General Revenue Fund	Secretary of State
492SALEST	0186	State and Local Sales Tax Fund	0187	RTA Occupation and Use Tax Replacement Fund	Revenue
492SALEST	0186	State and Local Sales Tax Fund	0515	Local Government Distributive Fund	Revenue
492SALEST	0186	State and Local Sales Tax Fund	0794	Metro East Transit District Fund	Revenue
492SALEST	0186	State and Local Sales Tax Fund	0960	Build Illinois Fund	Revenue
492SALEST	0188	County and Mass Transit District Fund	0812	RTA Sales Tax Trust Fund	Revenue
360BRWNFD	0213	Response Contractors Indemnification Fund	0214	Brownfields Redevelopment Fund	Comptroller
418SERTRG	0220	DCFS Children's Services Fund	0094	DCFS Training Fund	DCFS
691QTRANS	0242	ISAC Accounts Receivable Fund	0001	General Revenue Fund	ISAC
360EXCESS	0245	Fair and Exposition Fund	0045	Agricultural Premium Fund	Comptroller
452UNCLMD	0251	Department of Labor Special State Trust Fund	0001	General Revenue Fund	Labor
475INDCST	0258	Nursing Dedicated and Professional Fund	0218	Professions Indirect Cost Fund	Professional Regulation
475INDCST	0259	Optometric Licensing and Disciplinary Comm	0218	Professions Indirect Cost Fund	Professional Regulation
422INTERS	0260	Fish and Wildlife Endowment Fund	0041	Wildlife and Fish Fund	Natural Resources
370ENDBAL	0276	Drunk & Drugged Driving Prevention Fund	0001	General Revenue Fund	Treasurer
492EXCESS	0278	Income Tax Refund Fund	0001	General Revenue Fund	Revenue
492REFUND	0278	Income Tax Refund Fund	0802	Personal Property Tax Replacement Fund	Revenue
492REIMBR	0294	Used Tire Management Fund	0001	General Revenue Fund	Revenue
492REIMBR	0337	Metropolitan Pier & Expo Auth Trust Fund	0384	Tax Compliance And Administration Fund	Revenue
360AUDOVR	0342	Audit Expense Fund	xxxx	Any Fund	Auditor General
420INDCST	0343	Federal National Community Services Fund	0883	Intra-Agency Services Fund	DCCA
360JOBSPG	0347	Employment And Training Fund	0349	AFDC Opportunities Fund	Comptroller
350ENDBAL	0363	Division of Corporations Special Operations	0001	General Revenue Fund	Secretary of State
350EXCESS	0380	Corporate Franchise Tax Refund Fund	0001	General Revenue Fund	Secretary of State
422MINBAL	0391	Illinois Habitat Fund	0293	State Furbearer Fund	Natural Resources

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
422MINBAL	0391	Illinois Habitat Fund	0353	State Pheasant Fund	Natural Resources
422INCOME	0391	Illinois Habitat Fund	0390	Illinois Habitat Endowment Trust Fund	Natural Resources
370PROTST	0401	Protest Fund	xxxx	Any Fund	Treasurer
420INDCST	0404	Urban Planning Assistance Fund	0883	Intra-Agency Services Fund	DCCA
370QTRANS	0409	Public Building Fund	0001	General Revenue Fund	Treasurer
478CMIA90	0421	Public Aid Recoveries Trust Fund	0212	Federal Financing Cost Reimbursement Fund	Public Aid
478EXCESS	0421	Public Aid Recoveries Trust Fund	0001	General Revenue Fund	Public Aid
478DRUGRE	0421	Public Aid Recoveries Trust Fund	0728	Drug Rebate Fund	Public Aid
563WKCOMP	0431	Second Injury Fund	0685	Rate Adjustment Fund	Industrial Commission
370EXCESS	0436	Safety Responsibility Fund	0001	General Revenue Fund	Treasurer
492REIMBR	0452	Illinois Tourism Tax Fund	0001	General Revenue Fund	Revenue
350EXCESS	0483	Secretary of State Special Services Fund	0304	Statistical Services Revolving Fund	Secretary of State
360EXCESS	0485	Warrants Escheated Fund	0001	General Revenue Fund	Comptroller
360REALLO	0551	Anti-Pollution Fund	0141	Capital Development Fund	Comptroller
370DEBTSR	0568	School Infrastructure Fund	0101	General Obligation BR & I Fund	Treasurer
586CAREER	0561	S.B.E. Federal Department of Education Fund	0772	Career and Technical Education Fund	State Board of Education
511EXCESS	0617	Contributory Trust Fund	0001	General Revenue Fund	CDB
511DEBTSR	0617	Contributory Trust Fund	0101	General Obligation B R & I Fund	CDB
420INDCST	0636	Local Government Affairs Federal Trust Fund	0883	Intra-Agency Services Fund	DCCA
370REPYMT	0641	Auction Regulation Administration Fund	0850	Real Estate License Administration Fund	Treasurer
494ENDBAL	0648	Downstate Public Transportation Fund	0001	General Revenue Fund	Transportation
360REALLO	0653	Coal Development Fund	0141	Capital Development Fund	Comptroller
691STULON	0663	Federal Student Loan Fund	0664	Student Loan Operations Fund	ISAC
691EXCESS	0664	Student Loan Operations Fund	0001	General Revenue Fund	ISAC
563WKCOMP	0685	Rate Adjustment Fund	0124	Worker's Compensation Benefit Fund	Industrial Commission
563WKCOMP	0685	Rate Adjustment Fund	0431	Second Injury Fund	Industrial Commission
563WKCOMP	0685	Rate Adjustment Fund	0001	General Revenue Fund	Industrial Commission
360DEFICI	0686	Budget Stabilization Fund	0001	General Revenue Fund	Comptroller
340EXCESS	0703	State Whistleblower Reward & Protection Fund	0001	General Revenue Fund	Attorney General/Treasurer
458INTERS	0711	State Lottery Fund	0412	Common School Fund	Lottery
420INDCST	0726	Federal Industrial Services Fund	0883	Intra-Agency Services Fund	DCCA
360EICREF	0733	Tobacco Settlement Recovery Fund	0278	Income Tax Refund Fund	Comptroller
420INDCST	0737	Energy Administration Fund	0883	Intra-Agency Services Fund	DCCA
492PTRANS	0741	RTA Public Transportation Tax Fund	0001	General Revenue Fund	Revenue
360HOMISP	0746	Home Inspector Administration Fund	0850	Real Estate License Administration Fund	Treasurer
494ENDBAL	0794	Metro East Public Transportation Fund	0001	General Revenue Fund	Transportation
492MTRANS	0802	Personal Property Tax Replacement Fund	0001	General Revenue Fund	Revenue
492REFUND	0802	Personal Property Tax Replacement Fund	0278	Income Tax Refund Fund	Revenue

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
310EXCESS	0821	Dram Shop Fund	0001	General Revenue Fund	Governor
444YOUTH	0821	Dram Shop Fund	0128	Youth Alcoholism & Substance Abuse Prevention	Human Services
475INDCST	0823	Dental Disciplinary Fund	0218	Professions Indirect Cost Fund	Professional Regulation
360HOMISP	0850	Real Estate License Adm Fund	0746	Home Inspector Administration Fund	Comptroller
370BALDEF	0850	Real Estate License Adm Fund	0750	Real Estate Audit Fund	Treasurer
370ANNUAL	0850	Real Estate License Adm Fund	0849	Real Estate Research & Education Fund	Treasurer
420INDCST	0851	Federal Moderate Rehabilitation Housing Fund	0883	Intra-Agency Services Fund	DCCA
420INDCST	0859	Federal Energy Fund	0883	Intra-Agency Services Fund	DCCA
492REIMBR	0868	Municipal Auto Rental Occupation Tax Fund	0001	General Revenue Fund	Revenue
492REIMBR	0869	County Auto Rental Occupation Tax Fund	0001	General Revenue Fund	Revenue
420INDCST	0870	Low Income Home Energy Assist Block Grant	0883	Intra-Agency Services Fund	DCCA
420INDCST	0871	Community Services Block Grant Fund	0883	Intra-Agency Services Fund	DCCA
420INDCST	0875	Community Dev Small Cities Block Grant	0883	Intra-Agency Services Fund	DCCA
310EXCESS	0879	Traffic And Criminal Conviction Surcharge Fund	0001	General Revenue Fund	Governor
420INDCST	0883	Intra-agency Services Fund	0636	Local Government Affairs Federal Trust Fund	DCCA
475INDCST	0888	Design Professional Admin & Investigation Fund	0218	Professions Indirect Cost Fund	Professional Regulation
420INDCST	0900	Illinois Petroleum Violation Fund	0883	Intra-Agency Services Fund	DCCA
360RCONST	0902	State Construction Account Fund	0011	Road Fund	Governor
416EXCESS	0903	State Surplus Property Revolving Fund	0001	General Revenue Fund	CMS
416RCYCLE	0903	State Surplus Property Revolving Fund	0308	Paper and Printing Revolving Fund	CMS
416EXCESS	0903	State Surplus Property Revolving Fund	0308	Paper and Printing Revolving Fund	CMS
492REIMBR	0916	County Replacement Vehicle Tax Fund	0001	General Revenue Fund	Revenue
492REIMBR	0917	Municipal Replacement Vehicle Tax Fund	0001	General Revenue Fund	Revenue
444EXCESS	0921	DHS Recoveries Trust Fund	0001	General Revenue Fund	Human Services
444CMIA90	0921	DHS Recoveries Trust Fund	0212	Federal Financing Cost Reimbursement Fund	Human Services
444FGRANT	0935	Block Grant Trust Fund	0001	General Revenue Fund	Human Services
444FGRANT	0935	Block Grant Trust Fund	0408	Special Purposes Trust Fund	Human Services
444FGRANT	0935	Block Grant Trust Fund	0762	Local Initiative Fund	Human Services
360AUDEXP	0951	Narcotics Profit Forfeiture Fund	0342	Audit Expense Fund	States Atty's Appellate Prosecutor
475INDCST	0954	IL State Podiatric Disciplinary Fund	0218	Professional Indirect Cost Fund	Professional Regulation
478EXCESS	0957	Child Support Enforcement Trust Fund	0001	General Revenue Fund	Public Aid
478CHILDS	0957	Child Support Enforcement Trust Fund	0757	Child Support Administrative Fund	Public Aid
360BLDILL	0960	Build Illinois Fund	0001	General Revenue Fund	Comptroller
360BLDILL	0960	Build Illinois Fund	0961	Metropolitan Fair & Exposition Impr Bond Fund	Comptroller
360BLDILL	0960	Build Illinois Fund	0962	Park and Conservation Fund	Comptroller
360BLDILL	0960	Build Illinois Fund	0969	Local Tourism Fund	Comptroller
360BLDILL	0960	Build Illinois Fund	0970	Build Illinois B R & I Fund	Comptroller
360BLDILL	0960	Build Illinois Fund	0972	Build Illinois Purposes Fund	Comptroller

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
360DEBTSR	0962	Park and Conservation Fund	0101	General Obligation BR & I Fund	Comptroller
422DISCRE	0962	Park and Conservation Fund	0390	Illinois Habitat Endowment Trust Fund	Natural Resources
360EXCESS	0975	Large Business Attraction Fund	0001	General Revenue Fund	Comptroller
458UNCLMD	0978	Deferred Lottery Prize Winners Trust Fund	0711	State Lottery Fund	Lottery
360REVENU	0982	Illinois Beach Marina Fund	0001	General Revenue Fund	Comptroller
360AUDEXP	xxxx	Any Fund	0342	Audit Expense Fund	Comptroller

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.40.30 1 of 5
SUB-SECTION	CONTROL PROCEDURES	EFFECTIVE DATE
		January 1, 2003
PROCEDURE	RECONCILIATION OF MONTHLY CASH REPORT	REVISION NUMBER
	ENDING BALANCE OF AVAILABLE CASH	03-003

RECONCILIATION OF MONTHLY CASH REPORT-
ENDING BALANCE OF AVAILABLE CASH

PURPOSE

The purpose of this procedure is to describe one method which can be used to reconcile the ending balance of available cash per the agency's records with the ending balance of available cash per the Statewide Accounting Management System (SAMS) maintained by the Comptroller's Office. Agencies with access to SAMS automated records may perform alternate reconciliation methods. This reconciliation should be performed monthly and the Comptroller's Office notified of any unreconcilable differences so that the necessary corrective action can be taken to locate the differences and correct the accounting records.

A reconciliation to the SAMS system is not applicable for agencies that use SAMS as their system of record. However, agencies shall ensure that their source documents have been properly recorded in SAMS and in the corresponding reports.

GENERAL

This procedure should be read in conjunction with SAMS Procedure 09.40.10 which defines each field in the monthly Cash Report and the abbreviations used in the report

The reconciliation of the ending balance of available cash shown in the monthly Cash Report should be prepared subsequent to the reconciliation of the unexpended appropriation balances shown in the Monthly Appropriation Status Report (SAMS Procedure 11.40.10) and the fiscal year-to-date revenue source accounts per the Monthly Revenue Status Report (SAMS Procedure 25.40.10). The total of the reconciling items for the ending available cash of a fund should be equal to the total of the cash reconciling items for the revenue source accounts and appropriation accounts associated with a fund.

The appropriation and revenue source account reconciliations along with the monthly Cash Report (SAMS Procedure Exhibit 09.40.10-A) should enable an agency to reconcile the ending balance of available cash.

In addition to other information, the monthly Cash Report presents Commercial payments by the "payment voucher range". A voucher range coincides with the day the voucher was processed.

Most differences between agency records and the Statewide Accounting Management System (SAMS) will be due to timing differences or uncleared cash items. Timing differences occur when the agency records a transaction before that transaction was recorded by SAMS. Uncleared cash items occur when SAMS records a revenue or an expenditure even though cash has not physically moved into or out of a fund.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.40.30 2 of 5
SUB-SECTION	CONTROL PROCEDURES	EFFECTIVE DATE
		January 1, 2003
PROCEDURE	RECONCILIATION OF MONTHLY CASH REPORT -	REVISION NUMBER
	ENDING BALANCE OF AVAILABLE CASH	03-003

The ending balance of available cash (14) (refer to SAMS Procedure Exhibit 09.40.10-A) in SAMS is affected only by cash transactions. It is important to remember that SAMS will recognize a revenue or an expenditure even though cash has not physically moved into or out of a fund. Agencies, on the other hand, will decrease their cash balance for payment vouchers submitted and increase it for receipts transmitted. This timing will have implications for the reconciliation process. Revenue and expenditure transactions may no longer be reconciling items for the appropriation status report and revenue status report but, the cash affect of the transactions may not have occurred. Where the cash affect of a particular transaction has not occurred, the item will still be a reconciling item for the cash report.

The most frequent example of this will be payment vouchers that charge a "cash managed" fund. When SAMS processes a payment voucher, it recognizes an expenditure, decreases the appropriation and, establishes a vouchers payable. At the time the related warrant is written, vouchers payable is relieved and cash is decreased. For "cash managed" funds, there could be a lag between expenditure recognition and warrant writing. The expenditure will not be marked with a "D" on the Appropriation Status Report. When the cash for those transactions is cleared, the "PV" will appear on the cash report. In the case of an Intergovernmental Payment voucher (IGPV), the PV will be displayed on the Cash Report along with the Journal Voucher (JV) that moved the cash. IGPV's are generally used to make warrantless payments to revolving funds.

The reconciliation process must recognize and accommodate these differences. A listing of items that have not cleared cash can be developed in conjunction with the open item files discussed for the appropriation status and revenue status reports.

The ending balance of available cash (14) (refer to SAMS Procedure Exhibit 09.40.10-A) in the Comptroller's statewide accounting system is affected by cash transactions. For example, the issuance of warrants will decrease the cash balance - not the recognition of an expenditure. The unexpended appropriation balance maintained by the agencies is affected by expenditure recognition (the vouchering process). The reconciliation process suggested recognizes and accommodates this difference, when used in conjunction with the open item files discussed in relation to the Monthly Appropriation Status Report (SAMS Procedure 11.40.20) and the Monthly Revenue Status Report (SAMS Procedure 25.40.20).

UNEXPENDED FUND BALANCE PER THE MONTHLY FUND LEDGER

For each fund maintained in the statewide accounting system, the following key data elements are maintained.

1. Ending Balance . Cash . Available = Beginning Balance . Cash . Available +/- Current Period Activity

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.40.30 3 of 5
SUB-SECTION	CONTROL PROCEDURES	EFFECTIVE DATE
		July 1, 1997
PROCEDURE	RECONCILIATION OF MONTHLY CASH REPORT -	REVISION NUMBER
	ENDING BALANCE OF AVAILABLE CASH	98-001

2. Current Period Activity = Receipts + Refunds + Transfers- in - Transfers-out + IGPV Seller - IGPV Buyer \pm Other - Commercial Payments + Warrants Voided

RECONCILING THE REPORT

When preparing the reconciliation, the ending balance of available cash and transaction data should be as of the date of the monthly Cash Report. The suggested method for reconciling the ending balance of available cash (14) on the monthly Cash Report is as follows:

- Step 1. For each fund, compare the ending balance of available cash per the agency's records as of the date of this report to the ending balance of available cash (14) per the monthly "Cash Report". If there is a difference, the difference should be equal to the sum of the in-transit transactions and uncleared cash items.
- Step 2. Accumulate, by type of transaction, the in-transit items and uncleared cash items per the revenue source account reconciliation and the appropriation account reconciliations.
- a. The agency ending balance of available cash +/- intransit items +/- uncleared cash items = the ending balance of available cash per the monthly Cash Report.
 - b. Ending balance of available cash per the agency, as of the report date
Less: in-transit receipts, refunds, transfers-in
and warrants voided
Add: in-transit transfers-out
Add: payment vouchers recorded by the agency that have not been processed
Add: payment vouchers that have been processed but, the warrant has not been issued
Add: intergovernmental payment vouchers that have been processed but, a journal voucher has not yet moved the cash
Add/subtract: Other
Equals: Ending balance of available cash per the monthly Cash Report.
- Step 3. If the sum of the in-transit and uncleared cash items does not account for the total difference between the ending balance of available cash per the agency and per the monthly Cash Report, review the receipt account and appropriation account reconciliations. Perform the following steps in relation to these reconciliations.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.40.30 4 of 5
SUB-SECTION	CONTROL PROCEDURES	EFFECTIVE DATE
		January 1, 2003
PROCEDURE	RECONCILIATION OF MONTHLY CASH REPORT -	REVISION NUMBER
	ENDING BALANCE OF AVAILABLE	03-003

- a. Assure yourself all receipt accounts and all appropriation accounts of the fund are included.
- b. Assure yourself all reports and reconciliations are of the same "as of" date.

RECONCILIATION EXCEPTION NOTIFICATION

The monthly Cash Report must be reconciled on a timely basis to ensure the early detection and correction of errors. To facilitate this reconciliation a Reconciliation Exception Notification (SAMS Procedure Exhibit 09.40.30-A) is provided to the agency. The form is intended to assist the agency in reporting discrepancies found through their reconciliation process.

CONTENTS: (Refer to SAMS Procedure Exhibit 09.40.30-B)

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	Check the Cash box.
(2)	Complete the month and fiscal year of the report being reconciled.
(3)	Indicate, by checking the appropriate box, the type of exception. <ul style="list-style-type: none"> a.) If the agency has charged a voucher to the wrong expenditure account or fiscal year this box should be checked. The agency should attach an Expenditure Transfer Request and a copy of the voucher in question. b.) If the agency detects a voucher which has been entered incorrectly onto the SAMS system, this box should be checked. The agency should attach an Expenditure Transfer Request, and a copy of the voucher. c.) If the agency notes that a warrant has been issued for the wrong amount the Comptroller's Accounting Section (782-3426) should be contacted immediately.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE-PAGENO. 09.40.30 5 of 5
SUB-SECTION	CONTROL PROCEDURES	EFFECTIVE DATE July 1, 1997
PROCEDURE	RECONCILIATION OF MONTHLY CASH REPORT - ENDING BALANCE OF AVAILABLE CASH	REVISION NUMBER 98-001

REFERENCE

CONTENTS

- d.) If an agency has credited a cash refund to a wrong expenditure account, fiscal year, or detail object, this box should be checked. The agency should attach a letter requesting the correction with a reasonable explanation and include a copy of the original voucher.
- e.) If the agency has cited a wrong receipt account code on the Receipts Deposit Transmittal (C-64) this box should be checked. The agency should attach a letter requesting a receipt transfer with a reasonable explanation and a copy of the erroneous transmittal.
- f.) If the agency has processed a refund as a receipt in error this box should be checked. The agency should attach a letter requesting a receipt reversal with a reasonable explanation and a completed expenditure adjustment transmittal (C-63).
- g.) If an adjustment is noted that is not identified in the prior exceptions attach an explanation of the adjustment needed and any pertinent information.
- h.) If an adjustment is noted which cannot be identified by the agency attach any information which could be pertinent. The Comptroller's Office will contact the agency to rectify the problem.

- (4) Agency Name Complete the official agency name.
- (5) Agency Number Three-digit Comptroller assigned agency code.
- (6) Authorized Responsible agency person completing the Signature reconciliation.
- (7) Date Date completing reconciliation.
- (8) Telephone Telephone number of person completing the Number reconciliation.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	09.50.25 3 of 23
PROCEDURE	FUND LISTING - SPECIAL STATE FUNDS	EFFECTIVE DATE January 1, 2003
		REVISION NUMBER 03-003

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.329	0344	Care Provider Fund for Persons with Developmental Disability	Human Services
	0772	Career and Technical Education	Community College Board
	0567	Charter Schools Revolving Loan Program	State Board of Education
	0756	Chicago & Northeast Illinois District Council of Carpenters	Secretary of State
5.147	0934	Child Abuse Prevention	Children and Family Services
5.306	0357	Child Labor Enforcement	Labor
	0383	Child Sexual Abuse	Children and Family Services
	0757	Child Support Administrative	Public Aid
5.460	0533	Children's Cancer Fund	Revenue/Human Services
5.399	0091	Clean Air Act (CAA) Permit	Environmental Protection Agency
5.394	0147	Coal Mining Regulatory	Natural Resources
5.139	0925	Coal Technology Development Assistance	Commerce and Community Affairs
5.284	0113	Community Health Center Care	Public Health
	0718	Community Mental Health Medicaid Trust	Human Services
5.303	0325	Community MH/DD Service Provider Participation Fee	Human Services
5.267	0288	Community Water Supply Laboratory	Environmental Protection Agency

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
09.50.25 4 of 23
SUB-SECTION REFERENCE
EFFECTIVE DATE
January 1, 2003
PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
REVISION NUMBER
03-003

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.443	0543	Comptroller's Administrative	Comptroller
5.411	0608	Conservation 2000	Natural Resources/EPA/ Department of Agriculture
5.412	0609	Conservation 2000 Projects	Natural Resources/ Department of Agriculture
5.93	0844	Continuing Legal Education Trust	State's Attorneys Appellate Prosecutor
5.343	0380	Corporate Franchise Tax Refund	Secretary of State
	0761	Corporate Headquarters Relocation Assistance	Commerce and Community Affairs
5.448	0434	Court of Claims Administration and Grant	Court of Claims
5.302	0329	County Hospital Services	Public Aid
5.222	0255	Credit Enhancement Development	Development Finance Authority
5.224	0243	Credit Union	Financial Institutions
5.102	0886	Criminal Justice Information Systems Trust	Illinois Criminal Justice Information Authority
5.97	0863	Cycle Rider Safety Training	Transportation
5.215	0220	D.C.F.S. Children's Services	Children and Family Service
5.313	0363	Department of Business Services Special Operations	Secretary of State
	0635	Death Certificate Surcharge	Public Health

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
09.50.25 5 of 23
SUB-SECTION REFERENCE
EFFECTIVE DATE
January 1, 2003
PROCEDURE FUNDS LISTING - SPECIAL STATE FUNDS
REVISION NUMBER
03-003

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0223	DMH/DD Accounts Receivable	Human Services
5.200	0094	Department of Children and Family Services Training	Children & Family Services
5.450	0523	Department of Corrections Reimbursement	Corrections
5.103	0888	Design Professionals Administrative and Investigation	Professional Regulation
	0633	Diesel Emissions Testing	Transportation
	0770	Digital Divide Elimination	Commerce and Community Affairs
	0771	Digital Divide Elimination Infrastructure	Commerce Commission
5.474	0563	Do It Yourself School Funding	Revenue
5.463	0528	Domestic Violence Abuser Services	Human Services
5.96 & 5.310	0865	Domestic Violence Shelter & Services	Human Services
	0730	Downstate Emergency Response	Public Aid
5.15	0648	Downstate Public Transportation	Transportation
5.81	0821	Dram Shop	Liquor Control Commission
5.16	0031	Drivers Education	State Board of Education
	0728	Drug Rebate	Public Aid
5.99	0878	Drug Traffic Prevention	State Police
5.322	0368	Drug Treatment	Human Services

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
09.50.25 6 of 23
SUB-SECTION REFERENCE
EFFECTIVE DATE
January 1, 2003
PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
REVISION NUMBER
03-003

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.247	0276	Drunk & Drugged Driving Prevention	Secretary of State/ Human Services
5.472	0548	Drycleaner Environmental Response Trust	Revenue/EPA
5.419	0398	E.M.S. Assistance	Public Health
5.379	0023	Economic Research and Information	Commerce & Community Affairs
	0620	Electronic Commerce Security Certification	Secretary of State
	0173	Emergency Planning and Training	Emergency Management Agency
5.281	0114	Emergency Response Reimbursement	State Fire Marshal
	0610	Energy Assistance Contribution	DCCA
5.476	0571	Energy Efficiency Trust	DCCA
	0747	Energy Efficient Investment	Commerce & Community Affairs
	0674	Energy Infrastructure	Commerce & Community Affairs
5.425	0336	Environmental Laboratory Certification	Environmental Protection Agency
5.135	0944	Environmental Protection Permit & Inspection	Environmental Protection Agency
5.87	0815	Estate Tax Collection Distributive	Treasurer
5.395	0145	Explosives Regulatory	Natural Resources
5.384	0118	Facility Licensing	Public Health

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
09.50.25 7 of 23
SUB-SECTION REFERENCE
EFFECTIVE DATE
January 1, 2003
PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
REVISION NUMBER
03-003

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.17	0245	Fair & Exposition	Agriculture
	0720	Family Care	Public Aid
5.415	0322	Family Responsibility	Secretary of State
5.452	0520	Federal Asset Forfeiture	State Police
5.408	0212	Federal Financing Cost Reimbursement	Bureau of the Budget
	0552	Federal Workforce Development	Commerce & Community Affairs
5.318	0369	Feed Control	Agriculture
5.260	0290	Fertilizer Control	Agriculture
5.365	0021	Financial Institution	Financial Institutions
5.206	0071	Firearm Owner's Notification	State Police
5.20	0047	Fire Prevention	State Fire Marshal
5.229	0260	Fish and Wildlife Endowment	Natural Resources
5.352	0014	Food and Drug Safety	Public Health
5.480	0597	Foreign Language Interpreter	Supreme Court
	0611	Fund for Illinois' Future	Various
05.438	0503	Gang Crime Witness Protection	State Police
5.297	0155	General Assembly Computer Equipment Revolving	Legislative Information System & Legislative Reference Bureau

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
 09.50.25 8 of 23
 SUB-SECTION REFERENCE
 EFFECTIVE DATE
 January 1, 2003
 PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
 REVISION NUMBER
 03-003

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.269	0196	General Assembly Operations Revolving	General Assembly
	0107	General Obligation Bond Rebate	Treasurer
5.370	0022	General Professions Dedicated	Professional Regulation
5.124	0947	Governor's Grant	Governor
5.453	0530	Grape and Wine Resource Council	Commerce & Community Affairs
5.368	0025	Group Home Loan Revolving	Human Services
	0739	Group Worker's Compensation Pool Insolvency	Insurance
5.262	0297	Guardianship and Advocacy	Guardianship and Advocacy Commission
5.84	0828	Hazardous Waste	Environmental Protection Agency
5.250	0282	Hazardous Waste Occupational Licensing	Environmental Protection Agency
5.88	0840	Hazardous Waste Research	Environmental Protection Agency
5.466	0524	Health Facility Plan Review	Public Health
5.109	0907	Health Insurance Reserve	Central Management Services
5.132	0938	Hearing Instrument Dispenser Examining & Disciplinary	Public Health
	0746	Home Inspector Administration	Banks and Real Estate
	0672	Homelessness Prevention	Human Services
	0683	Homeowners' Tax Relief	Revenue

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.25 9 of 23
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		January 1, 2003
PROCEDURE	FUND LISTING - SPECIAL STATE FUNDS	REVISION NUMBER
		03-003

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0632	Horse Racing	Racing Board
	0630	Horse Racing Equity	Racing Board
	0586	Hospice	Secretary of State/Public Health
	0692	ICCB Adult Education	Illinois Community College Board
	0638	Illinois Adoption Registry and Medical	Public Health
5.275	0286	Illinois Affordable Housing Trust	Revenue-Illinois Housing Development Authority
	0754	Illinois AgriFIRST Program	Agriculture
	0570	Illinois and Michigan Canal	Secretary of State
	0744	Illinois Animal Abuse	Agriculture
	0634	Illinois Aquaculture Development	Agriculture
5.158	0982	Illinois Beach Marina	Natural Resources
	0628	Illinois Building Commission Revolving	Public Health
	0549	Illinois Charity Bureau	Attorney General
5.340	0339	Illinois Community College Board Contracts and Grants	Illinois Community College Board
5.371	0024	Illinois Department of Agriculture Laboratory Services Revolving	Agriculture
5.164	0974	Illinois Equity	Commerce and Community Affairs

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
09.50.25 10 of 23
SUB-SECTION REFERENCE
EFFECTIVE DATE
January 1, 2003
PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
REVISION NUMBER
03-003

<u>30ILCS 105/</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.435	0510	Illinois Fire Fighters Memorial	Secretary of State/ State Fire Marshall
5.115	0905	Illinois Forestry Development	Natural Resources
	0753	Illinois Future Teachers Corp Scholarship	Student Assistance Commission
5.201	0085	Illinois Gaming Law Enforcement	Revenue
5.339	0391	Illinois Habitat	Natural Resources
5.198	0209	Illinois Health Care Cost Containment Special Studies	Health Care Cost Containment Council
5.213	0238	Illinois Health Facilities Planning	Public Health
5.156	0538	Illinois Historic Sites	Historic Preservation Agency
5.123	0927	Illinois National Guard Armory Construction	Military Affairs
	0631	Illinois Racing Quarterhorse Breeders	Agriculture
	0594	Illinois Route 66 Heritage Project	Secretary of State
5.261	0175	Illinois School Asbestos Abatement	Public Health
5.207	0225	Illinois Sports Facilities	Sports Facilities Authority
5.26a	0708	Illinois Standardbred Breeders	Agriculture
5.83 & 5.181	0823	Illinois State Dental Disciplinary	Professional Regulation
5.364	0438	Illinois State Fair	Agriculture
5.66	0093	Illinois State Medical Disciplinary	Professional Regulation

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
 09.50.25 11 of 23
 SUB-SECTION REFERENCE
 EFFECTIVE DATE
 January 1, 2003
 PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
 REVISION NUMBER
 03-003

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.173	0057	Illinois State Pharmacy Disciplinary	Professional Regulation
5.153	0954	Illinois State Podiatric Disciplinary	Professional Regulation
	0677	Illinois Student Assistance Community Contracts and Grants	Student Assistance Commission
5.444	0423	Illinois Student Assistance Commission Higher EdNet	Student Assistance Commission
5.239	0281	Illinois Tax Increment	Revenue
5.26	0709	Illinois Thoroughbred Breeders	Agriculture
5.268	0127	Illinois Underground Utility Facilities Damage Prevention	Commerce Commission
5.28	0036	Illinois Veterans Rehabilitation	Human Services
5.114	0909	Illinois Wildlife Preservation	Natural Resources
5.258	0768	IMSA Income	Math & Science Academy
5.249	0278	Income Tax Refund	Revenue
	0735	Independent Academic Medical Center	Public Aid
5.454	0534	Industrial Commission Operations	Industrial Commission
5.380	0049	Industrial Hygiene Regulatory and Enforcement	Environmental Protection Agency
5.412d	0378	Insurance Premium Tax Refund	Insurance
5.188	0997	Insurance Financial Regulation	Insurance
5.120	0922	Insurance Producers Administration	Insurance

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
09.50.25 12 of 23
SUB-SECTION REFERENCE
EFFECTIVE DATE
January 1, 2003
PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
REVISION NUMBER
03-003

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0984	International and Promotional	Commerce and Community Affairs
	0621	International Tourism	Commerce and Community Affairs
	0242	ISAC Accounts Receivable	Student Assistance Commission
	0640	John Joseph Kelly Home	Veterans' Affairs
	0581	Juvenile Accountability Incentive Block Grant	Criminal Justice Information Authority
	0575	Juvenile Rehabilitation Services Medicaid Matching	Public Aid
5.373	0017	Keep Illinois Beautiful	Commerce and Community Affairs
	0165	Korean War Veterans National Museum and Library	Veterans Affairs/Revenue
5.382	0945	Landfill Closure & Post Closure	Environmental Protection Agency
5.165	0975	Large Business Attraction	Commerce and Community Affairs
5.243	0272	LaSalle Veterans' Home	Veterans Affairs
	0769	Lawyers' Assistance Program	Supreme Court
5.307	0360	Lead Poisoning, Screening, Prevention and Abatement	Public Health
5.456	0536	LEADS Maintenance	State Police
	0723	Lewis and Clark Bicentennial	Secretary of State
	0924	Lieutenant Governor's Grant	Lieutenant Governor
5.366	0026	Live and Learn	Secretary of State
5.436	0430	Livestock Management Facilities	Agriculture
5.374	0044	Lobbyist Registration Administration	Secretary of State

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
09.50.25 13 of 23
SUB-SECTION REFERENCE
EFFECTIVE DATE
January 1, 2003
PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
REVISION NUMBER
03-003

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.29	0515	Local Government Distributive	Revenue
5.74	0762	Local Initiative	Human Services
5.162	0969	Local Tourism	Commerce & Community Affairs
5.266	0285	Long Term Care Monitor/Receiver	Public Health
5.328	0345	Long Term Care Provider	Public Aid
5.480	0599	Mammogram	Secretary of State
5.235	0262	Mandatory Arbitration	Supreme Court
5.170	0980	Manteno Veterans' Home	Veteran's Affairs
	0760	Marine Corps Scholarship	Treasurer/Secretary of State
5.446	0508	Master Mason	Secretary of State
5.320	0377	McCormick Place Expansion Project	Revenue
	0740	Medicaid Buy In Program Revolving	Public Aid
5.223	0237	Medicaid Fraud and Abuse Prevention	State Police
5.441	0486	Medical Research and Development	Public Aid
	0808	Medical Special Purpose Trust	Public Aid
5.32	0050	Mental Health	Human Services
5.459	0532	Mental Health Research	Revenue/Human Services
5.111	0920	Metabolic Screening and Treatment	Public Health

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
09.50.25 14 of 23
SUB-SECTION REFERENCE
EFFECTIVE DATE
January 1, 2003
PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
REVISION NUMBER
03-003

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.86	0794	Metro-East Public Transportation	Transportation
5.67	0053	Metropolitan Exposition Auditorium & Office Building	Commerce and Community Affairs
5.149	0961	Metropolitan Fair & Exposition Authority Improvement Bond	Metropolitan Pier & Exposition Authority
5.33	0099	Metropolitan Fair & Exposition Authority Reconstruction	Metropolitan Pier & Exposition Authority
5.372	0043	Military Affairs Trust	Military Affairs
5.298	0352	Minority and Female Business Enterprise	Central Management Services
5.172	0986	Missing and Exploited Children Trust	State Police
5.423	0420	Monetary Award Program Reserve	Student Assistance Commission
	0649	Motor Carrier Safety Inspection	State Police
	0289	Motor Fuel and Petroleum Standards	Agriculture
	0622	Motor Vehicle License Plate	Secretary of State
5.418	0323	Motor Vehicle Review Board	Secretary of State
5.295	0156	Motor Vehicle Theft Prevention Trust	Criminal Justice Information Authority
	0604	Multiple Sclerosis Assistance	Revenue/Human Services
	0721	National Guard Grant	Military Affairs
	0727	National World War II Memorial	Veterans Affairs
5.273	0298	Natural Areas Acquisition	Natural Resources

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
09.50.25 15 of 23
SUB-SECTION REFERENCE
EFFECTIVE DATE
January 1, 2003
PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
REVISION NUMBER
03-003

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.169	0375	Natural Heritage	Natural Resources
5.287	0158	Natural Resources	Natural Resources
5.121	0914	Natural Resources Information	Natural Resources
5.272	0126	New Technology Recovery	Commerce & Community Affairs
	0639	Nitrogen Oxide (NoX) Trading System	Environmental Protection
5.82	0796	Nuclear Safety Emergency Preparedness	Nuclear Safety
5.233	0258	Nursing Dedicated and Professional	Professional Regulation
	0348	Nursing Home Grant Assistance	Revenue
5.465	0574	Off-Highway Vehicle Trails	Secretary of State/Natural Resources
5.274	0299	Open Space Lands Acquisition and Development	Natural Resources
5.227	0259	Optometric Licensing and Disciplinary Committee	Professional Regulation
	0716	Organ Donor Awareness	Secretary of State
	0584	Pan Hellenic Trust	Secretary of State/Treasurer
5.150	0962	Park and Conservation	Natural Resources
	0585	Park District Youth Program	Secretary of State
5.471	0562	Pawnbroker Regulation	Banks and Real Estate

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.25 16 of 23
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		January 1, 2003
PROCEDURE	FUND LISTING - SPECIAL STATE FUNDS	REVISION NUMBER
		03-003

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.225	0247	Patent and Copyright	Natural Resources
5.80	0802	Personal Property Tax Replacement	Revenue
5.204	0211	Persons with a Developmental Disability	Human Services
5.171	0576	Pesticide Control	Agriculture/Public Health
	0764	Pet Overpopulation Control	Secretary of State
5.480	0573	Petroleum Resources Revolving	Environmental Protection Agency
5.289	0137	Plugging and Restoration	Natural Resources
5.332	0372	Plumbing Licensure and Program	Public Health
	0598	Police Memorial Committee	Secretary of State
5.464	0517	Police Training Board Services	Law Enforcement Training and Standards Board
5.248	0277	Pollution Control Board	Pollution Control Board
	0487	Post-Tertiary Clinical Services	Public Aid
	0712	Post Transplant Maintenance and Retention	Public Health
	0776	Presidential Library and Museum Operating	Historic Preservation
	0578	Private Business and Vocational Schools	State Board of Education
5.420	0218	Professional Indirect Cost	Professional Regulation
5.212	0192	Professional Regulation Evidence	Professional Regulation

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
09.50.25 17 of 23
SUB-SECTION REFERENCE
EFFECTIVE DATE
January 1, 2003
PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
REVISION NUMBER
03-003

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0587	Professional Sports Teams Education	Secretary of State
	0751	Project Exile	State Police
	0626	Prostate Cancer Research	Public Health
5.409	0341	Provider Inquiry Trust	Public Aid
	0722	Public Broadcasting	Secretary of State
5.369	0340	Public Health Services Revolving	Public Health
5.226	0256	Public Health Water Permit	Public Health
5.196	0993	Public Infrastructure Construction Loan Revolving	Commerce and Community Affairs
	0546	Public Pension Regulation	Insurance
5.38	0627	Public Transportation	Transportation
5.39	0059	Public Utility	Illinois Commerce Commission/ Natural Resources
5.27	0619	Quincy Veterans Home	Veterans' Affairs
5.277	0187	RTA Occupation and Use Tax Replacement	Revenue
5.184	0067	Radiation Protection	Nuclear Safety
	0943	Radioactive Waste Facility Closure & Compensation	Nuclear Safety
	0942	Radioactive Waste Facility Development & Operation	Nuclear Safety
5.152	0936	Rail Freight Loan Repayment	Transportation
	0750	Real Estate Audit	Banks and Real Estate

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
09.50.25 18 of 23
SUB-SECTION REFERENCE
EFFECTIVE DATE
January 1, 2003
PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
REVISION NUMBER
03-003

<u>30ILCS 105/</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0850	Real Estate License Administration	Banks and Real Estate
5.94	0849	Real Estate Research and Education	Banks and Real Estate
5.292	0151	Registered C.P.A. Adminis- tration and Disciplinary	Professional Regulation
5.391	0167	Registered Limited Liability Partnership	Secretary of State
5.475	0564	Renewable Energy Resources Trust	DCCA
5.347	0388	Regulatory Evaluation and Basic Enforcement	Public Health
	0645	Restricted Call Registry	Commerce Commission
5.216	0235	Rural Diversification Revolving	Commerce & Community Affairs
5.376	0048	Rural/Downstate Health Access	Public Health
5.63	0042	Salmon	Natural Resources
5.214	0244	Savings & Residential Finance Regulatory	Banks and Real Estate
5.279	0130	School District Emergency Financial Assistance	State Board of Education
	0568	School Infrastructure	State Board of Education
5.469	0544	School Technology Revolving	State Board of Education
	0569	School Technology Revolving Loan	State Board of Education
	0732	Secretary of State DUI Administration	Secretary of State

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
09.50.25 19 of 23
SUB-SECTION REFERENCE
EFFECTIVE DATE
January 1, 2003
PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
REVISION NUMBER
03-003

<u>30ILCS 105/</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.337	0374	Secretary of State Evidence	Secretary of State
	0759	Secretary of State Police Services	Secretary of State
5.127	0948	Secretary of State's Grant	Secretary of State
5.421	0185	Secretary of State Special License Plate	Secretary of State
5.432	0483	Secretary of State Special Services	Secretary of State
5.312	0362	Securities Audit and Enforcement	Secretary of State
5.251	0292	Securities Investors Education	Secretary of State
5.122	0930	Senior Citizens Real Estate Deferred Tax Revolving	Revenue
	0588	September 11 th	Secretary of State/DCCA
5.362	0015	Penny Severns Breast and Cervical Cancer Research	Public Health
5.458	0527	Sex Offender Management Board	Sex Offender Management Board
5.462	0535	Sex Offender Registration	State Police
5.345	0389	Sexual Assault Services	Human Services
5.346	0387	Small Business Environmental Assistance	Commerce & Community Affairs
5.92	0866	Snowmobile Trail Establishment	Natural Resources
5.202	0078	Solid Waste Management	EPA/Natural Resources
5.265	0171	Solid Waste Management Revolving Loan	Environmental Protection Agency
5.316	0355	Special Education Medicaid Matching	Public Aid

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
 09.50.25 20 of 23
 SUB-SECTION REFERENCE
 EFFECTIVE DATE
 January 1, 2003
 PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
 REVISION NUMBER
 03-003

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.187	0989	Special Events Revolving	Central Management Services
	0714	Spinal Cord Injury Paralysis Cure Research Trust	Public Health
5.276	0186	State and Local Sales Tax Reform	Revenue
5.451	0514	State Asset Forfeiture	State Police
5.48	0039	State Boating Act	Natural Resources
3.126	0579	State Board of Education	State Board of Education
3.127	0591	State Board of Education Special Purpose Trust	State Board of Education
5.429	0417	State College & University Trust	Secretary of State
5.291	0152	State Crime Laboratory	State Police
5.259	0293	State Furbearer Stamp	Natural Resources
5.286	0129	State Gaming	Revenue
5.52	0711	State Lottery	Lottery
5.151	0953	State Migratory Waterfowl Stamp	Natural Resources
5.457	0537	State Offender DNA Identification	State Police
5.78	0782	State Parking Facility Maintenance	Secretary of State & Comptroller
5.53	0040	State Parks	Natural Resources
5.54	0054	State Pensions	Various Agencies

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
 09.50.25 21 of 23
 SUB-SECTION REFERENCE
 EFFECTIVE DATE
 January 1, 2003
 PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
 REVISION NUMBER
 03-003

30ILCS FUND

<u>105/</u>	<u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.305	0353	State Pheasant Stamp	Natural Resources
5.414	0222	State Police DUI	State Police
5.112	0906	State Police Services	State Police
5.413	0246	State Police Vehicle	State Police
	0705	State Police Whistleblower Reward and Protection	State Police
	0637	State Police Wireless Service	State Police
5.168	0265	State Rail Freight Loan Repayment	Transportation
5.342	0373	State Treasurer's Bank Services Trust	Treasurer
5.71	0745	State's Attorneys Appellate Prosecutor's County	State's Attorneys Appellate Prosecutor
	0743	Statewide Economic Development	Revenue
	590	Stop Neuroblastoma	Secretary of State
5.145	0013	Substance Abuse Block Grant	Human Services
5.383	0089	Subtitle D Management	Environmental Protection Agency
5.477	0550	Supplemental Low Income Energy Assistance	Revenue/DCCA
5.315	0370	Tanning Facility Permit	Public Health
5.331	0384	Tax Compliance and Administration	Revenue
5.375	0016	Teacher Certificate Fee Revolving	State Board of Education
5.154	0955	Technology Innovation and Commercialization	Commerce and Community Affairs

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
09.50.25 22 of 23
SUB-SECTION REFERENCE
EFFECTIVE DATE
January 1, 2003
PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
REVISION NUMBER
03-003

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0605	Temporary Relocation Expenses Revolving Grant	State Board of Education
	0733	Tobacco Settlement Recovery	Comptroller
5.219	0234	Tourism/Attraction Development Matching Grant	Commerce and Community Affairs
5.70	0763	Tourism Promotion	Commerce & Community Affairs
	0111	Toxic Pollution Prevention	EPA/Natural Resources
5.30	0879	Traffic and Criminal Conviction Surcharge	Law Enforcement Officers Training and Standards Board
5.186	0018	Transportation Regulatory	Commerce Commission
	0589	Transportation Safety Highway Hire-Back	Transportation
5.350	0397	Trauma Center	Public Health/Public Aid
5.397	0331	Treasurer's Rental Fee	State Treasurer
5.387	0136	U of I Hospital Services	Public Aid
5.192	0072	Underground Storage Tank	Environmental Protection Agency
5.234	0261	Underground Resources Conservation Enforcement	Natural Resources
5.430	0418	University Grant Fund	Secretary of State/Illinois Student Assistance Comm.
5.263	0294	Used Tire Management	Environmental Protection Agency
	0963	Vehicle Inspection	Environmental Protection Agency
	0593	Video Conferencing User	Community College Board
5.424	0184	Violence Prevention	Violence Prevention Authority

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
 09.50.25 23 of 23
 SUB-SECTION REFERENCE
 EFFECTIVE DATE
 January 1, 2003
 PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
 REVISION NUMBER
 03-003

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.130	0929	Violent Crime Victims Assistance	Attorney General
5.238	0270	Water Revolving	Environmental Protection Agency
5.355	0163	Weights and Measures	Agriculture
	0041	Wildlife and Fish	Natural Resources
5.445	0504	Wildlife Prairie Park	Secretary of State
	0613	Wireless Carrier Reimbursement	Central Management Services
	0612	Wireless Service Emergency	Central Management Services
	0552	Workforce Technology and Economic Development	Commerce & Community Affairs
5.334	0332	Workers' Compensation Revolving	Central Management Services
5.282	0128	Youth Alcoholism and Substance Abuse Prevention	Human Services
5.119	0910	Youth Drug Abuse Prevention	Human Services

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.40 1 of 7
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		January 1, 2002
PROCEDURE	FUND LISTING - FEDERAL TRUST FUNDS	REVISION NUMBER
		02-002

ALPHABETIC LISTING OF FUNDS

FEDERAL TRUST FUNDS

<u>30 ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0991	Abandoned Mined Lands Reclamation Council Federal Trust	Natural Resources
5.325	0349	AFDC Opportunities	Illinois Community College Board
	0439	Agricultural Marketing Agriculture Services	Agriculture
	0826	Agriculture Federal Projects	Agriculture
	0689	Agriculture Pesticide Control Act	Agriculture
5.13	0646	Alcoholism and Substance Abuse	Human Services
	0988	Attorney General Federal Grant	Attorney General
	0983	BHE Federal Grants	Board of Higher Education
	0636	Commerce and Community Affairs Assistance	Commerce & Community Affairs
5.143	0875	Community Development/Small Cities Block Grant	Commerce & Community Affairs
5.145	0876	Community Mental Health Services Block Grant	Human Services
5.144	0871	Community Services Block Grant	Commerce & Community Affairs

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.40 2 of 7
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		January 1, 2003
PROCEDURE	FUND LISTING - FEDERAL TRUST FUNDS	REVISION NUMBER
		03-003

<u>30 ILCS 105/</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0131	Council on Developmental Disabilities Trust	Council on Developmental Disabilities
	0488	Criminal Justice Trust	Illinois Criminal Justice Information Authority
	0566	DCFS Federal Projects	Children and Family Services
	0684	DCFS Refugee Assistance	Children and Family Services
	0673	Department of Insurance Federal Trust	Insurance
	724	Department of Labor Federal Trust	Labor
	0592	DHS Federal Projects	Human Services
	0408	DHS Special Purpose Trust	Human Services
	0894	D.N.R. Federal Projects	Natural Resources
	0526	Emergency Management Preparedness	Emergency Management
5.326	0347	Employment and Training	Human Services
	0116	Employment Security Administration	Employment Security
	0737	Energy Administration Fund	Commerce and Community Affairs
5.203	0079	Exxon Oil Overcharge Settlement Fund	Treasurer/Commerce and Community Affairs
	0491	Federal Aid Disaster	Emergency Management
	0497	Federal Civil Preparedness Administrative	Emergency Management

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
 09.50.50 3 of 10
 SUB-SECTION REFERENCE
 EFFECTIVE DATE
 January 1, 2003
 PROCEDURE FUND LISTING - STATE TRUST FUNDS
 REVISION NUMBER
 03-003

<u>30 ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0884	D.N.R. Special Projects	Natural Resources
	0978	Deferred Lottery Prize Winners Trust	Lottery
	0830	Department on Aging Special Projects	Aging
	0251	Department of Labor Special State Trust	Labor
	0200	Direct Deposit Administration	Comptroller
	0098	Duquoin State Fair Harness Racing Trust	Agriculture
	0502	Early Intervention Services Revolving	Human Services
	0996	Educational Labor Relations Board Fair Share Trust	Illinois Educational Labor Relations Board
	0540	Electronic Benefits Transfer	Human Services
5.85	0845	Environmental Protection Trust	Environmental Protection Agency
	0154	E.P.A. Court Ordered Trust	Environmental Protection Agency
	0074	E.P.A. Special State Projects trust	Environmental Protection Agency
	0338	Federal HOME Investment Trust	Revenue
	0202	Flexible Spending Account	Central Management Services
	0659	Garnishment	Comptroller

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
09.50.50 4 of 10
SUB-SECTION REFERENCE
EFFECTIVE DATE
January 1, 2003
PROCEDURE FUND LISTING - STATE TRUST FUNDS
REVISION NUMBER
03-003

<u>30 ILCS 105/</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0786	General Assembly Retirement Excess Benefit	General Assembly Retirement System
	0481	General Assembly Retirement System	General Assembly Retirement System
	0457	Group Insurance Premium	Central Management Services
	0123	Hansen-Therkelsen Memorial Deaf Student College	Human Services
	0138	Home Rule Municipal Retailers Occupation Tax	Revenue
	0139	Home Rule County Retailers Occupation Tax	Revenue
5.353	0097	Home Rule Municipal Soft Drink Retailers' Occupation Tax	Revenue
	0688	IEMA State Projects	Emergency Management Agency
	0994	Illinois Agricultural Loan Guarantee	Farm Development Authority
	0729	Illinois Century Network (ICN) Special Purposes	Board of Higher Education
	0671	Illinois Equal Justice	Human Services
	0296	Illinois Executive Mansion Trust	Office of the Governor
	0205	Illinois Farmer and Agri- Business Loan Guarantee	Illinois Farm Development Authority
	0390	Illinois Habitat Endowment Trust	Natural Resources

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
09.50.50 5 of 10
SUB-SECTION REFERENCE
EFFECTIVE DATE
January 1, 2003
PROCEDURE FUND LISTING - STATE TRUST FUNDS
REVISION NUMBER
03-003

<u>30 ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0475	Illinois Municipal Retirement	Illinois Municipal Retirement
	0557	Illinois Prepaid Tuition Trust	ISAC
	0271	Illinois Racing Board Charity	Racing Board
	0280	Illinois Racing Board Grant	Racing Board
	0119	Illinois Rural Bond Bank Trust	Illinois Rural Bond Bank
	0595	Illinois Rural Rehabilitation	Agriculture
	0450	Illinois State Toll Highway Construction	Illinois State Toll Highway Authority
	0455	Illinois State Toll Highway Revenue	Illinois State Toll Highway Authority
	0529	Illinois State Board of Investments	Illinois State Board of Investments
	0452	Illinois Tourism Tax	Revenue
	0359	IMSA Special Purposes Trust	Math & Science Academy
	0834	Institute of Natural Resources Resources Special Projects	Commerce & Community Affairs/Natural Resources
	0195	IPTIP Administrative Trust	Treasurer
	0773	ISAC Loan Purchase Program Payroll Trust	Illinois Student Assistance Commission
	0161	ISBE GED Testing	State Board of Education
	0162	ISBE School Bus Driver Permit	State Board of Education
	0159	ISBE Teacher Certificate Institute	State Board of Education

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
09.50.50 6 of 10
SUB-SECTION REFERENCE
EFFECTIVE DATE
January 1, 2003
PROCEDURE FUND LISTING - STATE TRUST FUNDS
REVISION NUMBER
03-003

<u>30 ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0931	J.J. Wolf Memorial for Conservation Investigation	Natural Resources
	0787	Judges Retirement Excess Benefit	Judges Retirement System
	0477	Judges Retirement System	Judges Retirement System
	0441	Kaskaskia Commons Permanent	Comptroller
	0858	Land Reclamation	Natural Resources
	0465	Land & Water Recreation	Natural Resources
5.104	0893	Library Trust	Secretary of State
	0193	Local Government Health Insurance Reserve	Central Management Services
5.240	0189	Local Government Tax	Revenue
	0841	Metro East Mass Transit District Tax	Revenue
	0717	Metro-East Park and Recreation District	Revenue
	0337	Metropolitan Pier and Exposition Authority Trust	Revenue
	0868	Municipal Automobile Renting Tax	Revenue
	0650	Municipal Economic Development	Treasurer
	0917	Municipal Vehicle Replacement Tax	Revenue

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.50 7 of 10
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		January 1, 2003
PROCEDURE	FUND LISTING - STATE TRUST FUNDS	REVISION NUMBER
		03-003

<u>30 ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0951	Narcotics Profit Forfeiture	State's Attorneys Appellate Prosecutor
	0069	Natural Heritage Endowment Trust	Natural Resources
	0831	Natural Resources Restoration Trust	Natural Resources
5.426	0088	Non-Home Rule Retailers' Occupation Tax	Revenue
	0774	Oil Spill Response	Environmental Protection Agency
	0460	Payroll Consolidation	Comptroller
	0207	Pollution Control Board State Trust	Pollution Control Board
	0401	Protest	Treasurer
	0421	Public Aid Recoveries Trust	Public Aid/Human Services
	0896	Public Health Special State Projects	Human Services
	0248	Racing Board Fingerprint License	Racing Board
	0685	Rate Adjustment	Treasurer
	0629	Real Estate Recovery	Banks and Real Estate
	0741	RTA Public Transportation Tax	Revenue
	0812	RTA Sales Tax	Revenue

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
 09.50.50 8 of 10
 SUB-SECTION REFERENCE
 EFFECTIVE DATE
 January 1, 2003
 PROCEDURE FUND LISTING - STATE TRUST FUNDS
 REVISION NUMBER
 03-003

<u>30 ILCS 105/</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0213	Response Contractors Indemnification	Attorney General
	0436	Safety Responsibility	Secretary of State
	0431	Second Injury	Industrial Commission
	0295	Secretary of State Interagency Grant	Secretary of State
	0890	Secretary of State International Registration Plan	Secretary of State
	0274	Self-Insurers Administration	Industrial Commission
	0940	Self-Insurers Security	Industrial Commission
	0210	Self-Sufficiency Trust	Human Services
	0882	Sheffield February 1982 Agreed Order	Nuclear Safety
	0204	Social Security Administration	Comptroller
	0229	Sports Facilities Tax Trust	Sports Facilities Authority
	0361	State Appellate Defender Special State Projects	State Appellate Defender
	0110	State Board of Education State Trust	State Board of Education
	0602	State Cooperative Extention Service Trust	Agriculture

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
 09.50.50 9 of 10
 SUB-SECTION REFERENCE
 EFFECTIVE DATE
 January 1, 2003
 PROCEDURE FUND LISTING - STATE TRUST FUNDS
 REVISION NUMBER
 03-003

<u>30 ILCS 105/</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.73	0755	State Employees Deferred Compensation	Central Management Services
	0788	State Employees Retirement Excess Benefit	State Employees Retirement System
	0479	State Employees' Retirement System	State Employees Retirement System
	0056	State Employees Unemployment Benefit	Department of Employment Security
	0835	State Fair Promotional Activities	Agriculture
	0658	State Off-Set Claims	Comptroller
	0376	State Police Motor Vehicle Theft Prevention Trust	State Police
5.110	0448	State Projects	Human Services
	0932	State Treasurer Court Ordered Escrow	Treasurer
	0703	State Whistleblower Reward and Protection	Attorney General
	0525	Statewide Grand Jury Prosecution	Attorney General
	0230	Supreme Court Special State Projects	Supreme Court
	0583	Tax Suspense Trust	Revenue
	0203	Teacher Health Insurance Security	Central Management Services

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
09.50.50 10 of 10
SUB-SECTION REFERENCE
EFFECTIVE DATE
January 1, 2003
PROCEDURE FUND LISTING - STATE TRUST FUNDS
REVISION NUMBER
03-003

<u>30 ILCS 105/</u>	<u>FUND NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0789	Teachers Retirement Excess Benefit	Teachers Retirement System
	0473	Teachers' Retirement System	Teachers Retirement System
	0827	U.S. Savings Bond-Series EE	Comptroller
	0482	Unclaimed Property Trust	Financial Institutions
	0775	Veterans Affairs Library Grant	Veterans' Affairs
	0485	Warrant Escheat	Comptroller
	0651	Watershed Park	Agriculture
	0124	Workers' Compensation Benefit Trust	Industrial Commission

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.00.00 1 of 2

SUB-SECTION

EFFECTIVE DATE

January 2, 1992

PROCEDURE INDEX

REVISION NUMBER

92-002

11	Expenditure Authority
10	Overview
10	The Expenditure Authority Accounting System
20	Appropriations
	.. Statute Statement
	.. Types of Appropriations
	.. Appropriation Process
	.. Appropriation Purpose
	.. Lapse Appropriation
	.. Expenditure Restriction
30	Other Expenditure Authority
	.. Non-appropriated Expenditure Authority
	.. Sub-account Creation Procedures
40	Description of the Expenditure Authority Account Code Structure
	.. Expenditure Authority Account Code
50	Detail Expenditure Account Code
60	Locating Detail Expenditure Account Code
20	Input Procedures
10	Functional Transfers

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
		11.00.00 2 of 2
SUB-SECTION		EFFECTIVE DATE
		January 1, 2003
PROCEDURE	INDEX	REVISION NUMBER
		03-003

- 20 Appropriation Transfers
 - .. Statute Statement
 - .. Processing an Appropriation Transfer
- 30 Reversions
- 40 Control
 - 10 Monthly Appropriation Ledger - Report 336
 - 20 Reconciliation of Monthly Appropriation Ledger - Unexpended Appropriation Balance
 - 30 Expenditure Transfer
 - 40 Error Notification
 - 50 Detail Object Correction
- 50 Reference
 - 10 Alphabetic Index of Expenditure Items
 - 20 Listing of Detail Expenditure Accounts Within Common Object
 - 30 Narrative Description of Detail Expenditure Accounts
 - 40 Organization Unit Code Assignment
 - 41 Capital Development Board Chart of User Agencies
 - 50 GAAP Accounting Codes

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION EXPENDITURE AUTHORITY
SUB-SECTION INPUT PROCEDURES
PROCEDURE FUNCTIONAL TRANSFERS

PROCEDURE - PAGE NO.
11.20.10 1 of 1
EFFECTIVE DATE
January 1, 2003
REVISION NUMBER
03-003

FUNCTIONAL TRANSFERS

Section 9b of "An Act in Relation to State Finance" states:

"Whenever an appropriation is made to or for the use of any State officer, office, department, division, institution, commission, board or other agency and his or its functions are transferred to a successor, the appropriation or any unobligated part thereof shall be deemed to have been made to such successor to the same extent as if such successor were specifically named in the appropriation law. A change in the name or title of any of the above shall be deemed a transfer of functions to a successor."

When a functional transfer occurs as described above, the Governor (for agencies reporting to the Governor) must notify the Comptroller's Office in writing of the transfer, including a copy of the transfer document (Public Act or Executive Order). The letter must include the transferring agency's name and expenditure authority account codes (SAMS 16-digit code) to be transferred, the available balances to be transferred, the name of the agency to which the transfer is being made, and the effective date of the transfer. The Office of the Comptroller will update its files to transfer the appropriation data from the transferring agency to the receiving agency and then notify the agencies as to the action taken.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.20.20 1 of 7

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE

January 1, 2003

PROCEDURE APPROPRIATION TRANSFERS

REVISION NUMBER

03-003

APPROPRIATION TRANSFERS

STATUTE STATEMENT

The authority for agencies to make appropriation (budget line) transfers is contained in the following sections from An Act in Relation to State Finance (30 ILCS 105/13.2):

Sec. 13.2. "Transfers among line item appropriations. (a) Transfers among line item appropriations from the same treasury fund for the objects specified in this Section may be made in the manner provided in this Section when the balances remaining in one or more such line item appropriations is insufficient for the purpose for which the appropriation was made.

No transfers may be made from one agency to another agency, nor may transfers be made from one institution of higher education to another institution of higher education. Transfers may be made only among the objects of expenditure enumerated in this section, except that no funds may be transferred from any appropriation for personal services, from any appropriation for State contributions to the State Employees' Retirement System, from any separate appropriation for employee retirement contributions paid by the employer, nor from any appropriation for state contribution for employee group insurance. Further, if an agency receives a separate appropriation for employee retirement contributions paid by the employer, any transfer by that agency into an appropriation for personal services must be accompanied by a corresponding transfer into the appropriation for employee retirement contributions paid by the employer, in an amount sufficient to meet the employer share of the employee contributions required to be remitted to the retirement system.

(c) The sum of such transfers for an agency in a fiscal year shall not exceed 2% of the aggregate amount appropriated to it within the same treasury fund for the following objects: Personal Services; Extra Help; Student and Inmate Compensations; State Contributions to Retirement Systems; State Contributions to Social Security; State Contribution for Employee Group Insurance; Contractual Services; Travel; Commodities; Printing; Equipment; Electronic Data Processing; Operation

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.20.20 2 of 7

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE

January 1, 2003

PROCEDURE APPROPRIATION TRANSFERS

REVISION NUMBER

03-003

of Automotive Equipment; Telecommunications Services; Travel and Allowance for Committed, Paroled and Discharged Prisoners; Library Books; Federal Matching Grants for Student Loans; Refunds; Worker's Compensation, Occupational Disease, and Tort Claims; and, in appropriations to institutions of higher education, Awards and Grants. Notwithstanding the above, any amounts appropriated for payment of workers' compensation claims to an agency to which the authority to evaluate, administer and pay such claims has been delegated by the Department of Central Management Services may be transferred to any other expenditure object where such amounts exceed the amount necessary for the payment of such claims...

(d) Transfers among appropriations made to agencies of the Legislative and Judicial departments and to the constitutionally elected officers in the Executive branch require the approval of the officer authorized in Section 10 of this Act to approve and certify vouchers. Transfers among appropriations made to the University of Illinois, Southern Illinois University, Chicago State University, Eastern Illinois University, Governors State University, Illinois State University, Northeastern Illinois University, Northern Illinois University, Western Illinois University, the Illinois Mathematics and Science Academy and the Board of Higher Education require the approval of the Board of Higher Education and the Governor. Transfers among appropriations to all other agencies require the approval of the Governor.

The officer responsible for approval shall certify that the transfer is necessary to carry out the programs and purposes for which the appropriations were made by the General Assembly and shall transmit to the State Comptroller a certified copy of the approval which shall set forth the specific amounts transferred so that the Comptroller may change his records accordingly. The Comptroller shall furnish the Governor with information copies of all transfers approved for agencies of the Legislative and Judicial departments and transfers approved by the constitutionally elected officials of the Executive branch other than the Governor, showing the amounts transferred and indicating the dates such changes were entered on the Comptroller's records."

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.20.20 3 of 7

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE

January 1, 2003

PROCEDURE APPROPRIATION TRANSFERS

REVISION NUMBER

03-003

Section 14.1(b) of the State Finance Act (30 ILCS 105/14.1(b)) further provides;

- (b) "The State Comptroller shall not approve for payment any payroll voucher that (1) includes payments of salary to eligible employees in the State Employees' Retirement System of Illinois and (2) does not include the corresponding payment of State contributions to that retirement system at the full rate certified under Section 14-135.08 for that fiscal year for eligible employees,...."

Thus, when a transfer is being made into an appropriation (budget line) for "Personal Services", it is SAMS policy that the transfer request must contain a corresponding transfer into the appropriation (budget line) for "State Contribution to Retirement", as well as the appropriation (budget line) for "Employee Retirement Contributions Paid by the Employer in an amount sufficient to meet the requirements prescribed above.

The General Assembly may authorize amounts in excess of 2% to be transferred from line item to line item.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.20.20 4 of 7

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE

January 1, 2003

PROCEDURE APPROPRIATION TRANSFERS

REVISION NUMBER

03-003

PROCESSING AN APPROPRIATION TRANSFER

BASIC REQUIREMENTS

The "APPROPRIATION TRANSFER AUTHORIZATION" form, SAMS Procedure Exhibit 11.20.20-A, should be completed by the head of the agency or department requesting the transfer. It requires the agency to:

- . supply some basic information about the appropriation (budget line), i.e., fund name, agency request number, fiscal year and the date;
- . indicate the (SAMS) 16-digit expenditure authority account code and title from which the transfer is being made and indicate the (SAMS) 16-digit expenditure authority account code and title to which the transfer is being made (Note - all transfers can only be made from one account to one account within the same fund);
- . itemize the dollar amounts of the individual transfers;
- . compute the total dollar amount being transferred on this form, the amount previously transferred from the fund, the cumulative total, the 2% limitation and the amount available for future transfer;
- . obtain the necessary approvals.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO. 11.20.20 5 of 7
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	APPROPRIATION TRANSFERS	REVISION NUMBER 03-003

FORM COMPLETION PROCEDURES

The following information describes the procedures necessary to complete the "APPROPRIATION TRANSFER AUTHORIZATION" form. All references refer to SAMS Procedure Exhibit 11.20.20-A. For a completed form, see SAMS Procedure Exhibit 11.20.20-B.

General Information

- (1) Enter the agency's complete name.
- (2) Enter the agency's address.
- (3) Enter the fund from which the appropriations (budget lines) were made.
- (4) Enter the date on which the agency request is made.
- (5) Enter the fiscal year of the appropriations (budget lines).
- (6) Enter the agency request number for the transfer.
- (7) Enter the page number of the form such as 1 of 1 where this is the first page of a one page authorization or 1 of 2 where this is the first page of a two page authorization.

Transfer Account Information

- (8) Enter the expenditure authority account (budget line) title (including organizational unit and line item) from which the transfer is to be made.
- (9) Enter the SAMS expenditure authority account code (all 16 digits are necessary) from which the transfer is to be made.
- (10) Enter the amount of the requested transfer in whole dollars.
- (11) Enter the expenditure authority account (budget line) title (including organizational unit and line item) to which the transfer is to be made.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.20.20 6 of 7

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE

January 1, 2003

PROCEDURE APPROPRIATION TRANSFERS

REVISION NUMBER

03-003

(12) Enter the SAMS expenditure authority account (all 16 digits are necessary) to which the transfer is to be made.

(13) Enter the amount of the requested transfer in whole dollars.

NOTE: The Comptroller will reject transfers when a one to one relationship does not exist.

Agency Transfer Information

(14) Enter the total amount of appropriations (budget lines) transferred (total of all # (13)'s in whole dollars).

(15) Enter the total current year appropriation (budget line) transfers previously approved and pending from the fund indicated in space (3) in whole dollars. Appropriation (budget line) transfers which offset one another should not be included in the total of appropriation (budget line) transfers.

(16) Enter the total of (14) (total amount of appropriations (budget lines) transferred) and (15) (total amount of appropriations (budget lines) previously transferred) in whole dollars.

(17) Enter an amount equal to 2% of the total appropriation (budget line) for the agency indicated in space (1) from the fund indicated in space (3) for the following objects as allowed by statute: Personal Services; Extra Help; Student and Inmate Compensation; State Contribution to Retirement; State Contribution to Social Security; State Contribution to Group Insurance; Contractual Services; Travel; Commodities; Printing; Equipment; EDP; Operation of Automotive Equipment; Telecommunications Services; Travel and Allowance for Committed, Paroled and Discharged Prisoners; Library Books; Federal Matching Grants for Student Loans; Refunds; Workmen's Compensation, Occupational Disease; Tort Claims; and Awards and Grants (Institutions of Higher Education).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
SUB-SECTION	INPUT PROCEDURES	11.20.20 7 of 7
PROCEDURE	APPROPRIATION TRANSFERS	EFFECTIVE DATE January 1, 2003
		REVISION NUMBER 03-003

- (18) The amount in space (16) should be subtracted from the amount in space (17) (C-B) and entered here. If this amount becomes negative, the transfer authorization will not be processed but will be returned by the Comptroller. If 0, enter 0.
- (19) Enter the reason the transfer is necessary (attach extra sheets if needed).

Agency Authorization

- (20) Signature of person requesting the transfer, title and date the form was prepared. Only non-coded agencies are not required to sign as requesting, but approval box must be completed.
- (21) Signature(s) of official(s) approving the transfer, title(s)
- (22) and date(s) the form was approved. Agencies that require only the signature of the agency head (non-coded) should sign the Appropriation Transfer Authorization form in one of the signature blocks marked "Approved".
- (23) When processed, the Office of the Comptroller will sign and date the form here.

DISTRIBUTION

When the transfer is processed by the Comptroller's Office, copies will be made and sent to:

- . Originating agency
- . Treasurer - Warrant Division
- . Bureau of the Budget

If the transfer is not processed by the Comptroller's Office either because it does not meet the conditions imposed by Section 13.2 or has not been properly completed, the form will be sent back to the agency for correction.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.20.30 1 of 1

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE

January 1, 2003

PROCEDURE REVERSIONS

REVISION NUMBER

03-003

REQUEST PROCEDURES FOR RELEASE OF REVERSIONS

A reversion is the restriction of appropriation authority within SAMS. Reversions are imposed by appropriation bill language, by substantive legislation, or by agency request for the purpose of controlling obligations and/or expenditures over the fiscal year. Requests for the release of reversions required by appropriation bill language or substantive legislation should be made on BOB Form CR-1 (SCO-848). Requests for the release of reversions imposed by an agency should be coordinated with the Comptroller's Office. Further detailed information concerning reversions can be obtained from the Funds, Receipts and Collections Unit of the Comptroller's Office.



Object Correction Request

Exhibit 11.40.50-A
 July 1, 2002
 03-001

Expenditure Account Code No.		Original Object Charged	Original Amount	Correct Object	Correct Amount
Warrant Issue Date	FY _____	1.	\$		\$
Voucher No.		2.	\$		\$
Warrant No.\EFT Trace No.		3.	\$		\$
Vendor Name		4.	\$		\$
Vendor Number		5.	\$		\$
Reason for Correction:					
If further information is needed Contact: Name _____ Phone _____					
Authorized Signature _____ Agency _____ Date _____					
Attach Copy of Voucher and Any Other Necessary Information.			Comptroller Use <input type="checkbox"/> Processed <input type="checkbox"/> Returned By _____ Date _____ JV No. _____		

Object Correction Request

Expenditure Account Code No.	(1) 0001-36023-1200-0000	Original Object Charged	Original Amount	Correct Object	Correct Amount
Warrant Issue Date	(2) 7/10/01 FY 02	1. (4) 1286	\$ (5) 100.00	(6) 1249	\$ (7) 100.00
Voucher No.	(8) 200000 852	2.	\$		\$
Warrant No.\EFT Trace No.	(9) AD7940322	3.	\$		\$
Vendor Name	(10) XYZ Company	4.	\$		\$
Vendor Number	(11) 123456789	5.	\$		\$
Reason for Correction:					
(12) Agency cited incorrect detail object code on the voucher listed above for the amount shown.					
Contact for further information: Name _____ (13) Phone _____ (13)					
Authorized Signature _____ (14) Agency _____ (15) Date _____ (16)					
Attach Copy of Voucher and Any Other Necessary Information.			Comptroller Use <input type="checkbox"/> Processed <input type="checkbox"/> Returned By _____ Date _____ JV No. _____		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	11.50.20 7 of 14
PROCEDURE	LISTING OF DETAIL EXPENDITURE ACCOUNTS WITHIN COMMON OBJECT	EFFECTIVE DATE January 1, 2000 REVISION NUMBER 00-002

TELECOMMUNICATIONS

1700 TELECOMMUNICATIONS

- 1702 Telecommunications Expense Reimbursement to State Employee
- 1710 Repair and Maintenance, Telephone, Data, Radio and Other
Communication Equipment
- 1721 Rental, Telephone Services and Equipment
- 1722 Rental, Data Communication Services and Equipment
- 1723 Rental, Radio Communication Services and Equipment
- 1725 Communications Services Provided Under Tariff
- 1728 Video Conferencing
- 1729 Rental, Other Communication Services and Equipment
- 1730 Parts and Supplies for Telephone, Data and Radio Equipment
- 1740 Answering and Paging Communication Services and Equipment
- 1750 Telephone, Data, Radio and Other Communication Equipment
- 1795 University Central Telecommunication Services
- 1799 Telecommunication Services, Not Elsewhere Classified

OPERATION OF AUTOMOTIVE EQUIPMENT

1800 OPERATION OF AUTOMOTIVE EQUIPMENT

- 1892 Bulk Tires
- 1893 Repair and Maintenance, Automotive Equipment
- 1894 Parts and Fittings, Automotive Equipment
- 1895 Bulk Fuel
- 1896 Gasoline, Oil and Antifreeze
- 1897 University Central Transportation Services
- 1898 Automotive Services, Not Elsewhere Classified
- 1899 Automotive Expenses, Not Elsewhere Classified

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	11.50.20 8 of 14
PROCEDURE	LISTING OF DETAIL EXPENDITURE ACCOUNTS WITHIN COMMON OBJECT	EFFECTIVE DATE January 1, 2003 REVISION NUMBER 03-003

LUMP SUMS AND OTHER PURPOSES

1900 LUMP SUMS AND OTHER PURPOSES

- 1910 Lump-Sum Operations
- 1920 Lump Sum, Operations Excluding Personal Services
NOTE: See 4900, 6900 and 7900 for other "lump sum" categories
- 1970 Employee Participant in Dependent Care Assistance Plan
- 1971 Payment For Excessive Deductions in Dependent Care Program
- 1972 Employee Participant in Medical Care Assistance Plan
- 1973 CMS Payroll Deduction Programs
- 1975 Health Insurance Payments for Members - Paid by CMS
- 1976 Health Insurance Payment Reimbursements to Members - Paid by CMS
- 1977 Life Insurance Payments for Members - Paid by CMS
- 1980 Medicaid Provider Payments to Illinois Financing Authorities
- 1981 Savings Bond Payments
- 1982 United Fund Payments
- 1983 Non-Recurring Refunds and Distributions
- 1984 Commercial/Payroll Consolidation Distribution (COMPTROLLER USE ONLY)
- 1985 State Withholding Tax--Personal Services
- 1986 State Withholding Tax--Contractual Services
- 1987 State Withholding Tax--Resident Lottery Winners
- 1988 State Withholding Tax--Non-Resident Lottery Winners
- 1989 State Withholding Tax--Non-Resident Contractual Services
- 1990 IRS Tax Levy
- 1991 Interest Penalty – Prompt Payment Act
- 1993 Interfund Cash Transfers
- 1994 Other Interest Penalty - Not Elsewhere Classified
- 1995 Bond Revenue Operations Expenditures
- 1996 I.M.R.F. Reimbursement for Operational Expenditures
- 1997 Contingencies (Transfers-Out Only)
- 1998 Garnishment, Levy and Assignment Payments

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO. 11.50.30 15 of 56
SUB-SECTION	REFERENCE	EFFECTIVE DATE January 1, 2003
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	REVISION NUMBER 03-003

- 1278 Interviewee Expenses, Reimbursements to Prospective Employees.
Payments to reimburse prospective State employees for travel, food, lodging, and other costs incurred incident to employment interviews with State agencies, provided the prospective employee adequately accounted for the expenses. Such accounting must include written substantiation of the actual expenses with appropriate documentation (receipts, canceled checks, bills). Includes reimbursements for interviewee meals paid by State employees. Reimbursements for which an adequate accounting is not made and payments to vendors on behalf of interviewees should be charged to detail object 1281. **NR**
- 1279 Employee Tuition and Fees.
Payments made direct to educational institutions or to reimburse employees for tuition and related educational fees for employment related courses and studies **NR**
- 1280 Copying, Photographic and Printing Services.
Contractual charges for taking, developing or printing pictures; for Photostat, blueprint, typesetting, mimeographing or duplicating and reproduction services (includes incidental costs of material used by the person providing such services, whether or not shown separately on the invoice). **R**
- 1281 Interviewee Expenses, Payments to Vendors.
Payments made **DIRECTLY TO VENDORS** on behalf of prospective State employees, and reimbursements to interviewees for which an adequate accounting has **NOT** been made, for costs incurred incident to employment interviews with State agencies, including travel, food, and lodging. Payments directly to interviewees for which an adequate accounting has been made should be charged to detail object 1278. Refer to detail object 1278 for further information concerning accountable reimbursements. **R**
- 1282 Royalties.
Charges incurred by State agencies for royalties. **R**
- 1283 University Central Data Processing Services.
Payments by a university to a central service organization to include all expenses relating to data processing services performed for the university by the service organization. **NR**
- 1284 Computer Software.
Charges incurred for the purchase, lease, license, and maintenance of computer software. These costs include payments for software upgrades and contractual payments to vendors to maintain and/or improve computer software. **NR**

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO. 11.50.30 16 of 56
SUB-SECTION	REFERENCE	EFFECTIVE DATE July 1, 2002
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	REVISION NUMBER 03-001

- 1285 **Operating Taxes, Licenses and Fees.**
Charges for operating taxes, licenses and fees incurred by an agency's operation. Examples are: Food Services, license fees, notary bond, inspection fees, and legal certificates such as parking permits, passports and birth certificates.
Note: Payments for royalties should be charged to detail object 1282. **NR**
- 1286 **Travel and Expense Reimbursement, Reimbursements to Non-State Employees.**
Payments to reimburse a NON-STATE EMPLOYEE for any expenditure directly incident to travel or other related expenses in connection with official State business provided the non-state employee adequately accounted for the expenses. Such accounting must include written substantiation of the actual expenses with appropriate documentation (receipts, canceled checks, bills). Reimbursements for which an adequate accounting is not made should be charged to the detail object code covering the services performed. **NR**
- 1287 **Professional and Artistic Services, Not Elsewhere Classified, Nonessential Bond Financed Projects.** Payments from Bond financed funds for professional or artistic services rendered by non-employees, usually on a fee or per diem basis, for nonessential projects. Includes charges for commodity testing and grading, expert consultants or witnesses and engineering or technical inspection fees. **R**
- 1288 **Contractual Services, Not Elsewhere Classified, Nonessential Bond Financed Projects.** Payments from Bond financed funds for services rendered by non-employees which cannot reasonably be charged to account 1287, for nonessential bond financed projects. **R**
- 1289 **Contractual Services, Not Elsewhere Classified.**
Charges for services rendered by non-employees which cannot reasonably be paid from any other account under "Contractual Services." Miscellaneous services not subject to precise classifications may be charged to this account. Examples are: charges for educational exhibits; catering services; lettering of doors or other equipment; sign-painting; payment of bonus commissions to lottery agents and information, clipping and address services. **R**
- 1290 **TRAVEL**

Defined by "An Act in relation to State Finance" (30 ILCS 105/16) as follows: "The item "Travel," when used in an appropriation act, shall include any expenditure directly incident to official travel by State Officers, commission members and employees or by wards or charges of the State, involving reimbursement to travelers, or direct payment to private agencies providing transportation or related services."

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO. 11.50.30 33 of 56
SUB-SECTION	REFERENCE	EFFECTIVE DATE January 1, 2000
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	REVISION NUMBER 00-002

1981 SAVINGS BOND PAYMENTS

Payments to the Federal Government on behalf of State employees for U.S. Savings Bond payroll deductions. **NR**

1982 UNITED FUND PAYMENTS

Payments to the United Fund on behalf of State employees for United Fund payroll deductions. **NR**

1983 NON-RECURRING REFUNDS AND DISTRIBUTIONS

Refunds/Distributions to ex-members or beneficiary/estate for employee and/or state contributions to the State Employees Retirement System. Can only be used in conjunction with detail expenditure accounts 4424, 4430 and 9939. **NR**

1984 COMMERCIAL/PAYROLL CONSOLIDATION DISTRIBUTION (COMPTROLLER USE ONLY) **NR**

1985 STATE WITHHOLDING TAX - PERSONAL SERVICES

Payments to the State for State Income Tax withheld from State employees paid from "Personal Services" appropriations. **NR**

1986 STATE WITHHOLDING TAX - CONTRACTUAL SERVICES

Payments to the State for State Income Tax withheld from State employees paid from "Contractual Services" appropriations. **NR**

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO. 11.50.30 34 of 56
SUB-SECTION	REFERENCE	EFFECTIVE DATE January 1, 2003
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	REVISION NUMBER 03-003

- 1987 STATE WITHHOLDING TAX - RESIDENT LOTTERY WINNERS
Payments to the State for State Income Tax withheld from lottery winners who are Illinois Residents. **NR**
- 1988 STATE WITHHOLDING TAX - NON-RESIDENT LOTTERY WINNERS
Payments to the State for State Income Tax withheld from lottery winners who are not Illinois residents. **NR**
- 1989 STATE WITHHOLDING TAX-SECTION 708 NON-RESIDENT CONTRACTUAL SERVICES
Payments to the State for State Income Tax withheld from non-resident individuals meeting guidelines issued by the Department of Revenue under certain personal contracts and certain prizes and awards. **NR**
- 1990 IRS Tax Levy
Payments to the Federal Internal Revenue Service from the State Offset Claims Fund as a result of IRS tax levies. **NR**
- 1991 INTEREST PENALTY – PROMPT PAYMENT ACT
Payments to vendors for interest penalty incurred pursuant to the State Prompt Payment Act (30 ILCS 540). **R**
- 1993 INTERFUND CASH TRANSFERS
Payments made to another fund; for example, an appropriation made to a Revolving Fund to be paid from the General Revenue Fund. **NR**
- 1994 OTHER INTEREST PENALTY – Not Elsewhere Classified
All payment of interest penalty not subject to the State Prompt Payment Act, including, but not limited to, payments to health care providers pursuant to the Illinois Insurance Code and payments to the Federal Government pursuant to the Federal Cash Management Improvement Act. Excludes payments for interest penalty related to the State Prompt Payment Act (30 ILCS 540). **R**
- 1995 BOND REVENUE OPERATIONAL EXPENDITURES
Payments made for costs incurred in the operation of revenue bond facilities. Operational expenditures include revenue bond and interest payments, equipment replacement, commodities, etc.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO. 11.50.30 35 of 56
SUB-SECTION	REFERENCE	EFFECTIVE DATE January 1, 2003
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	REVISION NUMBER 03-003

Also, this account is to be used whenever an appropriation is received by an agency for the purpose of revenue bond debt and/or interest retirement. **NR**

- 1996 I.M.R.F. REIMBURSEMENT FOR OPERATIONAL EXPENDITURES
Payments to reimburse the Illinois Municipal Retirement Fund for its operating expenses. **NR**
- 1997 CONTINGENCIES (TRANSFERS-OUT ONLY)
To be used only in connection with contingency appropriations. This account is to be used when processing an appropriation transfer request. **NR**
- 1998 GARNISHMENT, LEVY AND ASSIGNMENT PAYMENTS
Garnishment, levy and assignment payments made from the Garnishment Fund pursuant to a court directive. **NR**

AWARDS AND GRANTS

4400 AWARDS AND GRANTS

Defined by "An Act in relation to State Finance" (Ill. Rev. Stat., 1985, Ch. 127, par. 160.5) (30 ILCS 105/24.5) as follows:

"Awards and grants' includes payments for: Awards and indemnities, pensions and annuities (other than amounts payable for personal services as defined in Section 14): shared revenue payments or grants to local governments or to quasi-public agencies; and gratuitous payments to, or charges incurred for the direct benefit of, natural persons who are not wards of the State. Payments to any local government as reimbursement for costs incurred by it in performing an activity for which it is specifically by statute made an agent of the State shall be chargeable to and classified under the same item or account as though such costs were incurred directly by the State."

- 4401 Services for Benefit Recipients, Payments to Providers.
Payments made **DIRECTLY TO SERVICE PROVIDERS**, other than medical service providers, for services to the mentally ill, the developmentally disabled, the chemically dependent, and other aided persons who are not wards of the State. Includes payments for counseling; case management; job placement preparation; training and instruction; nonmedical home support and maintenance; alcohol and drug prevention and treatment; and crisis intervention. Includes payments to service providers for transporting benefit recipients and transportation costs related to medical treatment for children. Excludes medical services (4460, 4467), payments to benefit recipients (4461, 4464), and payments on behalf of benefit recipients for in-home domestic services (4465, 4466). **R**

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO. 11.50.30 36 of 56
SUB-SECTION	REFERENCE	EFFECTIVE DATE January 1, 2002
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	REVISION NUMBER 02-002

- 4402 Home-Based Support Services for the Mentally Ill, Payments to Providers.
Payments made **DIRECTLY TO SERVICE PROVIDERS** for home-based support services to the mentally ill or developmentally disabled, with the exception of in-home domestic services which are chargeable to detail object 4466. **R-M**
- 4403 Grants to Local Governments, Not Elsewhere Classified, Non-essential Bond Projects.
Grants to political subdivisions of the State created by or pursuant to law. Includes grants for nonessential bond fund projects to such entities as planning commissions and port districts as well as counties, municipalities and townships. **NR**
- 4404 Transportation Grants, Nonessential Bond Fund Projects.
Payments for nonessential bond-financed projects for construction, reconstruction or repair of roads and bridges as well as capital and operating grants for mass transit, railroads and airports. **R**
- 4405 Construction Grants, Nonessential Bond Financed Projects.
Payments for acquisition, enlargement or improvement of land, buildings and structures for those projects paid from bond financed funds which are considered nonessential. **R**
- 4406 Grants to Other State Agencies for Nonessential Bond Financed Projects.
Grants to other departments, agencies, boards or commissions of the State from bond financed funds for nonessential purposes. **NR**
- 4407 Grants to Nonprofit Organizations for Nonessential Bond Financed Fund Projects.
Payments from bond financed funds to community action agencies and other statewide organizations of a nonprofit nature for nonessential projects. **NR**
- 4408 Awards and Grants, Not Elsewhere Classified, Nonessential Bond Fund Projects.
Awards and grants other than those chargeable to the above account for nonessential bond fund projects. **NR**

NOTE: Includes payments formerly charged to 4425, 4426 and 4427.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.00.00 1 of 2
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	INDEX	REVISION NUMBER 03-003

15	Obligations
10	Overview
10	Introduction
20	Statutory Reference
30	Obligation Cycle
40	Obligation Requirements
	.. Dollar Amount, Timing and Accounts
50	System Controls
20	Input Procedures
10	Input Requirements
	.. Input Format
	.. Valid Obligation Transaction Code Combinations
	.. Contract/Obligation Document Form
20	Procurement, Purchase Order, Sub-Order, Printing Order Requirements
30	Professional or Artistic Contracts
35	Construction Contracts
40	Leases for Real Property
50	Other Contract Liabilities
55	Leases for Personal Property

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.00.00 2 of 2
SUBSECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	INDEX	REVISION NUMBER 03-003

	70	Contract Identification
	80	Renewals, Amendments or Terminations
	90	Liquidating an Obligation
30		Output Procedures
	05	Obligations Error Exception Slip
	10	Agency Contract Report
	20	Obligation Activity Report
	30	Contract and Obligation Reconciliation
50		Reference
	10	Comptroller's Rules on Contract Content

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.10.20 7 of 8
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2001
PROCEDURE	STATUTORY REFERENCE	REVISION NUMBER 01-003

International Anti-Boycott Certification Act:

Section 5 of the International Anti-Boycott Certification Act (30 ILCS 582/1) provides as follows:

“State contracts. Every contract entered into by the State of Illinois for the manufacture, furnishing, or purchasing of supplies, material, or equipment or for the furnishing of work, labor, or services, in an amount exceeding the threshold for small purchases according to the purchasing laws of this State or \$10,000, whichever is less, shall contain certification, as a material condition of the contract, by which the contractor agrees that neither the contractor nor any substantially-owned affiliated company is participating or shall participate in an international boycott in violation of the provisions of the U.S. Export Administration Act of 1979 or the regulations of the U.S. Department of Commerce promulgated under that Act.”

Requirement for three signatures for contracts of \$250,000 or more (30 ILCS 105/9.02)

- (a) (1) “Any new contract or contract renewal in the amount of \$250,000 or more in a fiscal year, or any order against a master contract in the amount of \$250,000 or more in a fiscal year, or any contract amendment or change to an existing contract that increases the value of the contract to or by \$250,000 or more in a fiscal year, shall be signed or approved in writing by the chief executive officer of the agency, and shall also be signed or approved in writing by the agency’s chief legal counsel and chief fiscal officer. If the agency does not have a chief legal counsel or a chief fiscal officer, the chief executive officer of the agency shall designate in writing a senior executive as the individual responsible for signature or approval.
- (2) No document identified in paragraph (1) may be filed with the Comptroller, nor may any authorization for payment pursuant to such documents be filed with the Comptroller, if the required signatures or approvals are lacking.
- (3) Any person who, with knowledge the signatures or approvals required in paragraph (1) are lacking, either files or directs another to file documents or payment authorizations in violation of paragraph (2) shall be subject to discipline up to and including discharge.
- (4) Procurements shall not be artificially divided so as to avoid the necessity of complying with paragraph (1).”

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.10.20 8 of 8
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	STATUTORY REFERENCE	REVISION NUMBER 03-003

Fiscal Year Limitations (30 ILCS 105/25)

- (1) “All appropriations shall be available for expenditure for the fiscal year or for a lesser period if the Act making that appropriation so specifies. A deficiency or emergency appropriation shall be available for expenditure only through June 30 of the year when the Act making that appropriation is enacted unless that Act otherwise provides.
- (2) Outstanding liabilities as of June 30, payable from appropriations which have otherwise expired, may be paid out of the expiring appropriations during the 2-month period ending at the close of business on August 31. Any service involving professional or artistic services or any personal services by an employee whose compensation is subject to income tax withholding must be performed as of June 30 of the fiscal year in order to be considered an “outstanding liability as of June 30” that is thereby eligible for payment out of the expiring appropriation.”

(The following references applicable to the State Procurement Code (30 ILCS 500) are provided by citation only.)

Professional and Artistic Contracts Filing Requirement
30 ILCS 500/20-80-(d)

Subcontractors 30 ILCS 500/35-40

Copies of contracts to be filed and time for filing 30 ILCS 500/20-80b

Late Filing Affidavit 30 ILCS 500/20-80C

Bribery 30 ILCS 500/50/5(a)

Bid Rigging 30 ILCS 500/50-5(d)

Debt Delinquency 30 ILCS 500/50-11

Duration of Contracts 30 ILCS 500/20-60(a)

Length of Leases 30 ILCS 500 40/25

Right to Audit Records 30 ILCS 500/20-65

Appropriation Contingency 30 ILCS 500/20-60(b)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.10.30 1 of 1
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	OBLIGATION CYCLE	REVISION NUMBER 03-003

OBLIGATION CYCLE

The obligation cycle begins after the initial expenditure authority and budgetary limitations, such as Governor's releases, are recorded in a set of expenditure authority level accounts maintained by the Comptroller for each State agency at the beginning of each fiscal year.

Once this process is completed, the Comptroller accepts and records agency-originated obligation transactions against the various expenditure authority accounts. In addition to recording obligation transactions in the proper expenditure authority accounts, the Comptroller maintains an automated file of obligation data and a file of obligation source documents.

After an agency's obligation transaction passes the manual and programmatic checks at the obligation and the expenditure authority levels, it serves as a reservation of expenditure authority until further agency action is taken to reduce the obligation. An agency can take two types of action to reduce an obligation:

- Submit an invoice-voucher citing an established obligation
- Submit a decrease on a Contract Obligation Document (C-23), citing an established obligation

The Comptroller's obligation requirements, (see 15.10.40), identify the conditions under which a voucher must cite a previously recorded obligation.

Agencies must satisfy the Comptroller's obligation data requirements by submitting a copy of the obligation source document containing the required data elements in the Comptroller's approved format.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.10.40 1 of 5
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	OBLIGATION REQUIREMENTS	REVISION NUMBER 03-003

OBLIGATION REQUIREMENTS

Generally, Professional or Artistic contracts that exceed \$5,000, must be filed with the Comptroller and obligated on SAMS.

CONTRACTS FOR PROFESSIONAL OR ARTISTIC SERVICES

Contracts for professional or artistic services that will exceed \$5,000 in a fiscal year to any single vendor must be reduced to writing, filed with the Comptroller within fifteen days of execution, and individually obligated on SAMS.

The \$5,000 is based on the total contract and not on individual payments. For example, an obligation in the form of a contract totaling \$6,000 which is payable in twelve payments of \$500 each must be filed and obligated.

Contracts for professional or artistic services not exceeding \$5,000 need not be filed or obligated with the Comptroller. Agencies should, however, maintain all encumbrances on prospective expenditures within their internal accounting systems to prevent obligating in excess of their appropriations.

CONTRACTS FOR OTHER SERVICES

Generally, individual orders for repairs, maintenance or other services that will exceed \$10,000 to any single vendor must be reduced to writing, filed with the Comptroller within fifteen days of execution, and individually obligated on SAMS. The \$10,000 is based on the individual order and not on individual payments.

Individual orders not exceeding \$10,000 are not required to be filed or obligated with the Comptroller. Agencies should, however, maintain all encumbrances on prospective expenditures within their internal accounting systems to prevent obligating in excess of their appropriations.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.10.40 2 of 5
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2002
PROCEDURE	OBLIGATION REQUIREMENTS	REVISION NUMBER 03-001

Purchases of Commodities and Equipment

Individual purchases or Orders for Delivery from the same vendor that exceed \$10,000 must be filed with the Comptroller within fifteen days of execution and individually obligated on SAMS.

Purchases of commodities and equipment from the same vendor are viewed as a series of isolated transactions and as long as a single purchase or Order for Delivery does not exceed \$10,000, it need not be filed or obligated.

DCMS Purchase Orders

Agencies which buy commodities, equipment, and printing through the Department of Central Management Services will have their procurement transactions automatically filed and obligated with the Comptroller by DCMS regardless of amount.

DCMS TERM CONTRACT

DCMS has authorized agencies purchasing certain commodities and equipment to file CODs directly with the Obligations Unit. In the description area of the COD, the agency must cite the Term Contract Number and include a description of the item(s) being purchased.

Special Obligations Process

Special obligation arrangements are necessary for payments of individual orders for gasoline, oil and antifreeze (DOC 1896) and Tires (DOC 1892) which exceed \$5,000.00 (term contracts) and are paid from the State Garage Revolving Fund. Special obligation arrangements are necessary for these payments. Any exception to the special obligation process must be approved in writing.

FILING REQUIREMENTS

State Agencies shall file with the Comptroller a copy of a contract, purchase order, grant, lease, or modification thereto within 15 days of execution. Where a contract liability has not been filed within 30 days of execution, the Comptroller shall refuse to issue a warrant for payment thereunder until the agency files with the Comptroller the contract, purchase order or lease and an Affidavit (Exhibit 15.10.40-A), signed by the chief executive officer of an agency or his designee, setting forth an explanation of why such contract liability was not filed within 30 days of execution. The affidavit must clearly identify the agency, contract, vendor, and be notarized. **The original and one copy of the affidavit must be sent with the contract** to the Office of the Comptroller. The Comptroller will file the copy of the affidavit with the Auditor General.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.10.40 3 of 5
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	OBLIGATION REQUIREMENTS	REVISION NUMBER 03-003

ADVANCE PAYMENTS

The State Finance Act (30 ILCS 105/9.05) requires that, generally, payment for services rendered on goods delivered cannot be made in advance but only after the goods or services for which payment is being made have been provided unless the terms of the contract require advance payment.

ACCOUNTS REQUIRING OBLIGATIONS

All prospective expenditures exceeding \$5,000 for Professional and Artistic and \$10,000 for all other expenditure authority accounts must be recorded in the obligations accounting system.

A. Fully Obligated Accounts

Selected expenditure authority accounts require full obligation at the time of establishment. "Full obligation" means that the full amount of the contractual liability for the current fiscal year must be obligated when the obligation is established. These are referred to as "fully obligated" accounts.

Full obligation is required for the operational accounts listed below:

1200	Contractual Service - all detail expenditure accounts, <u>except</u> 1251, 1252, 1253, 1254, 1255 and 1261
1295	I.B.A. Rentals
1300	Commodities - all detail expenditure accounts
1302	Printing
1500	Equipment - all detail expenditure accounts
1700	Telecommunications - all detail expenditure accounts, except that regulated service charges do not require obligation.
1800	Operation of Automotive Equipment - all detail expenditure accounts

The following expenditure accounts require full obligation, if the prospective expenditure will be charged to a detail expenditure account encompassed within the fully obligated accounts referenced above.

1600	Electronic Data Processing
1900	Lump Sum and other purposes

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.10.40 4 of 5
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2001
PROCEDURE	OBLIGATION REQUIREMENTS	REVISION NUMBER 01-003

Detail expenditure accounts 1681, 1683, 1685 and 1687 also require full obligation. No obligation is required for (1) Electronic Data Processing, or (2) Lump Sum and other purposes, if the prospective expenditure will be charged to a detail expenditure authority account not requiring obligation.

B. Partially Obligated Accounts

Prospective expenditures of more than \$5,000 for Professional and Artistic and \$10,000 for all other expenditure authority accounts must be recorded in the obligation system for the accounts listed below. However, the full amount need not be obligated at the time of establishment.

4400	Awards and Grants - all contractual liabilities (gratuitous payments are exempt from obligation)
4900	Awards and Grants, Lump Sum and other purposes
* 6600	Permanent Improvements - all detail expenditure accounts
6900	Permanent Improvements, Lump Sum and other purposes
7700	Highway and Waterway Construction - all detail expenditure accounts
7900	Highway and Waterway Construction, Lump Sum and other purposes

*NOTE: Certain appropriation line items, such as most capital appropriations, require prior obligation and expenditure approval by the Governor. Obligations will not be permitted in excess of the amount authorized by the Governor where this provision applies.

The statewide accounting system will check the outstanding obligation file when any expenditure is processed against these accounts to determine if the referenced obligation is recorded, and if the unliquidated obligation balance (obligation amount minus expenditures to date) is sufficient to process the voucher. If no obligation is recorded and the voucher is for more than

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.10.50 3 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2000
PROCEDURE	SYSTEMS CONTROL	REVISION NUMBER 01-001

- * Current Year Contract
- * Maximum Amount
- * Annual Amount
- * YTD Obligation Amount
- * YTD Voucher Amount
- * Award Code
- * Method of Compensation
- * Appropriation Account Code Contract Payable From
- * Contract Type Total
- * Agency total

For more detailed summary of the report see section 15.30.10.

Reconciliation of the Monthly Obligation Activity Report and Agency Contract Report.

Each agency is required to verify and reconcile to internal records all monthly transactions processed by the Comptroller. (See 15.30.20) Errors in processing agency obligation transactions can result in erroneous account balances, and may cause the rejection of subsequent vouchers or obligations.

PRE-AUDIT

Obligation documents and any attached contracts or leases will be preaudited before entering the system for processing to ensure that:

- The obligation document contains accurate information in all data input fields, as specified in 15.20.10.
- The abstract information is completed on the Contract Obligation Document form.
- All statutory contract filing requirements are met.
- Specified contract content is met.

Any obligation document and/or attachment that does not meet all preaudit tests will be returned to the agency for correction and resubmission.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.10.50 4 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	SYSTEMS CONTROL	REVISION NUMBER 03-003

Obligations Error Exception Slip for **Non-Online Agency** (Exhibit 15.10.50-A)

The Obligations Error Exception Slip lists errors detected during the Comptroller's manual and computer pre-audits and is attached to all documents returned for corrections. Upon receipt of rejected documents, the agency is required to correct all errors, sign the Error Exception Slip and return the obligation document, related contract or lease and attached Error Exception Slip to the Comptroller's Office.

Obligations Error Exception Slip/Delete Slip for **Online Agency** (Exhibit 15.10.50-B1)

For errors detected during the Comptroller's manual pre-audit, the pre-audited obligation (PO) will be put "on hold" and the error or errors will be typed in the POTX (Exhibit 15.10.50-B). State agencies have five full days from date of entry to correct such errors. If the errors are not corrected in a timely manner, the original transaction will be deleted from SAMS and the contract will be returned with the error message to the Agency. A PO may be deleted after five (5) days if no "hard copy" contract has been received by the Comptroller or if the transaction is at a "reject" status.

Comptroller's Agency Contacts

The Comptroller periodically provides certain reports and forms to agencies detailing the transactions and account status of the agencies. It is important that the Comptroller's Office have on file accurate information specifying the agency personnel who will receive the forms and reports and will perform necessary reconciliations. Agencies must report in writing to the Comptroller's Obligations Section any changes in office location or agency personnel which affects the distribution of these reports and forms.

Deletion Requests From Agencies

To delete a document in the suspense file (SUSF), the agency must submit the request in writing on the "PO DELETION REQUEST" form. (Exhibit 15.10.50-C). This document may be faxed.



ILLINOIS OFFICE OF THE COMPTROLLER
325 W. ADAMS STREET
SPRINGFIELD, ILLINOIS 62704-1871
FAX (217) 782-9151

PO DELETION REQUEST

AGENCY NUMBER _____

OBLIGATION NUMBER (as it appears on SUSF): _____

REASON FOR DELETION _____

REQUESTER'S NAME: _____

SIGNATURE _____

REQUESTER'S PHONE NUMBER: _____

DATE OF REQUEST: _____

(COMPTROLLER USE ONLY)

DELETED BY: _____

DATE OF DELETION: _____

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.10 1 of 10
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	INPUT REQUIREMENTS	REVISION NUMBER 03-003

INPUT REQUIREMENTS

Obligation data submitted to the Comptroller is used to establish and maintain a file of individual obligations by agency and account.

Comptroller-Approved Input Format

The Contract Obligation Document (C-23) is used to obligate contracts, leases, purchase orders, sub-orders, and printing orders. Specific examples of Contract Obligation Documents are included at the end of this section.

The Contract Obligation Document (C-23), when submitted for contract and lease purposes, must contain those data elements indicated on Exhibit 15.20.10-A.

The following explain these data elements and the processing options they provide. The reference numbers next to each data element refer to the items shown in Exhibit 15.20.10-A and Exhibit 15.20.10-B.

(1) Agency Number

Enter the first three digits of the agency number contained in the organizational unit segment of the appropriation account code included in data element 12.

(2) Fiscal Year

Enter the last two digits of the fiscal year to which the obligation pertains. Thus, if an obligation pertains to fiscal year 2002, 02 is entered in this position.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.10 2 of 10
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2002
PROCEDURE	INPUT REQUIREMENTS	REVISION NUMBER 02-002

(3) Transaction Code

Enter the four-digit code which indicates the type of obligation and processing action to be taken by the Comptroller. (See Exhibit 15.20.10-C.)

The four digits of the transaction code are structured as follows:

AA BB
.
.
.
.
..... Type Code
 ... Action Code

Type Code

The first two digits are the type code which indicate the type of contract, leases, or purchase being obligated and/or filed.

A. Contracts and Leases

If the obligation relates to a contract or lease, the first two digits (type code) of the transaction code must be one of the following:

21 - Professional or Artistic - External Vendor

22 - Professional or Artistic - State Agency

23 - Construction

27 - Awards and Grants (Financial Assistance)

28 - Other Contract - External Vendor

29 - Other Contract - State Agency

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.10 3 of 10
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2002
PROCEDURE	INPUT REQUIREMENTS	REVISION NUMBER 02-002

31 - Leases for Rental of Real Property

*38 - Other Lease/Installment Purchases - External Vendor

*39 - Other Lease/Installment Purchases - State Agency

99 - Contract, File Only or locally held funds.

B. Purchase Order, Sub-Order, or Printing Order

If the obligation relates to purchase of commodities, equipment, or printing, the first two digits (type code) of the transaction code must be one of the following:

11 - Purchase Order

12 - Sub-Order

13 - Printing Order

C. On-Line Agencies
(See Exhibit 15.20.10-D)

*Form SCO-559 or SCO-560 must be completed and mailed to Financial Reporting, 325 West Adams.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.10 4 of 10
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	INPUT REQUIREMENTS	REVISION NUMBER 03-003

Action Code

The second two digits indicate the processing action that will be taken. There are three actions that can be taken, but only one action per Contract Obligation Document (C-23): (1) establish an obligation with a contract; (2) increase an obligation; (3) decrease an obligation.

A. Contract Change and Filing Only

20 - Contract Change

Any subsequent change to contract information after it has been properly filed and obligated would require a "20" action code. These changes would include a change in the contract term, description, vendor name or address, or method of compensation.

NOTE: Contracts entered into prior to the new fiscal year must be obligated and submitted 3333

(C-23) within 15 days of execution. DO NOT use a "00" action code. Assign the proper four-digit transaction code and complete the COD form including the obligation amount. These contracts must contain an appropriation contingency clause. Suggested language is set forth below.

"Obligations of the State will cease immediately without penalty of further payment being required if in any fiscal year the Illinois General Assembly or federal funding source fails to appropriate or otherwise make available sufficient funds for this agreement."

99 - Master/Local Fund Contracts File Only

Master contracts negotiated for use by all divisions within an agency (or Central Management Services) to be used on an as needed basis are to be filed for reference only. These contracts contain a description of services, dates, method of compensation, and sometimes an estimated contract amount. The liability of the State with these contracts is contingent upon the agency's use of the service.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.10 5 of 10
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	INPUT REQUIREMENTS	REVISION NUMBER 03-003

Also, contracts payable from agency local funds must be filed with the Comptroller using a "99" action code and be clearly identified as "Locally Held Funds." These are contracts that will never have any obligation activity.

B. Establishing an Obligation

When establishing an obligation the last two digits of the action code of the transaction code must always be either 10 (open-end) or 13 (fixed amount).

C. Amending an Obligation

- 20 - To increase the obligation amount
- 25 - To decrease the obligation amount

When amending an obligation, the first two digits of the transaction code (type code) must be the same as the type code submitted on the establishment (original obligation).

All four digits of the transaction code must be completed prior to sending the document to the Comptroller's Office.

An obligation can be increased by inserting a 20 in the action portion of the transaction code.

An obligation can be decreased by inserting a 25 in the action portion of the transaction code.

Increases and decreases on "operational" expenditure authority accounts with fixed amounts must be accompanied by contract amendments.

(4) Contract/Obligation Number

Enter the number assigned by your agency, or the Department of Central Management Services, if applicable, of up to 10 alpha-numeric characters which identifies the contract-obligation within the agency. All contract/obligation numbers must be unique by agency. If two contract/obligation numbers are identical, the second will be rejected by the system. For multi-year contracts the original assigned contract/obligation number must remain the same for the duration of the contract. Agencies must file a Contract Obligation Document (C-23) each fiscal year throughout the remainder of the life of any multi-year contract.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.10 6 of 10
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	INPUT REQUIREMENTS	REVISION NUMBER 03-003

(5) Transaction Date

Enter the date (month-day-year format) the obligation document is prepared for transmittal, i.e., if the preparation date is July 1, 2001, 07/01/01 is entered.

(6) Vendor Identification Number

Enter the vendor's nine-digit Federal Taxpayer's Identification Number or Governmental Unit Code (see Section 19).

(7) Legal Status

Enter the Legal Status in the appropriate block. (See Exhibit 15.20.10-F) Must correspond to status indicated on TIN certification.

(8) Contract Action

Indicate the type of contract action desired: new, to establish a contract for the present fiscal year; change, for any subsequent action to the contract on file (i.e., amend a contract, adding new appropriation account codes, etc.);

(9) Class Code. Enter 2-digit class code. (See Exhibit 15.20.10-G)

(10) Governor's Release Number

Enter the Governor's Release Number, if applicable.

(11) Vendor's Name and Address

Enter the name and address of the vendor to whom payment(s) will be made. The vendor name on the Contract Obligation Document (C-23) should be in the same configuration or format as the vendor name on the invoice-voucher. See SAMS Procedure 19.10.30 for guidelines on the structure of vendor names.

(12) Appropriation Account Code

Enter the 16-digit appropriation account code to which the proposed expenditure is to be charged. If more than one appropriation account code pertains to the same obligation, each appropriation account code must be listed on the form.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.10 7 of 10
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2002
PROCEDURE	INPUT REQUIREMENTS	REVISION NUMBER 02-002

(13) Obligation Amount

Enter the amount (up to 10 digits) of the obligation to be paid from each appropriation account code cited. When establishing an obligation for operational expenditure authority accounts which require full obligation (See Section 11), the total transaction amount must equal the total amount of the contract. For an increase or decrease to an obligation, enter only the amount of the contract amendment.

NOTE: Contracts to provide for services on an "as needed" basis where the services are based on multiple rates or a specified hourly rate and which contain an estimated amount must be initially obligated for the total estimated contract amount. These contracts are "open ended" and obligations against them may be increased and decreased without contract amendments. The rate schedule must be attached or the hourly rate(s) must be included in the body of the contract.

Contracts to provide for services on an "as needed" basis that DO contain a maximum amount are NOT "open ended" and the maximum amount must be initially obligated. Increases to an obligation for a contract with a maximum amount must have a corresponding amendment to the contract. Decreases to an obligation for a contract with a maximum amount where the contract term has not expired must be accompanied by a corresponding amendment to the contract, OR by a copy of the final bill from the vendor, OR by a notice of termination from the agency. Decreases to an obligation for a contract with a maximum amount where the term of the contract HAS expired need only contain a statement on the COD form that the contract will no longer be utilized.

Increases and decreases to an obligation for a contract containing an estimated amount may be made without submitting any accompanying backup documentation but should only be made after it is ascertained with reasonable certainty that the revised amounts will better relate to actual usage.

(14) Multiple Year Contract (if applicable)

Enter the beginning and ending dates of those contracts entered into for more than one fiscal year (month-day-year format). Please note that whenever a multi-year contract for equipment (where title may pass to the lessee) are filed with the Comptroller's Office, an Accounting for Leases-Lessee form (SCO-559/SCO-560) must be mailed to the Financial Reporting section at the IOC. This applies to all contracts with a type code of 38 or 39 and some contracts with a type code of 31. For further information see SAMS Procedure 27.20.59 or 27.20.60.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.10 8 of 10
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 1999
PROCEDURE	INPUT REQUIREMENTS	REVISION NUMBER 00-001

(15) Maximum Contract Amount

Enter the stated or estimated maximum amount payable for the duration of the contract. If it is the first year of a Multiple Year Contract, this amount should be the total amount of the contract. If it is a subsequent year of the contract, this amount should be the remaining dollar portion of the contract. This data field should reflect the current and future fiscal years' liabilities.

(16) Current Fiscal Year of Contract

Enter the beginning and ending dates of the contracts pertaining to the current fiscal year.

(17) Annual Contract Amount

Enter the total amount payable under this contract for the current fiscal year, including reimbursement expenses, if applicable. Obligated amounts for estimated contracts should reflect the total estimated amount for the current fiscal period.

(18) Multiple Year Contract Amounts

Enter the dollar amount payable for each subsequent year 2 through 7. In the event the contract extends beyond 7 years the cumulative dollar amount for years 7 and over should be entered in year 7. After the first year of a multiple year contract, all subsequent fiscal years are moved forward one block, i.e., the amount to be paid for the second year is entered in the annual contract amount block, the amount to be paid for the third fiscal year is entered in the second year's block, etc. Again, these data fields must reflect the current and future fiscal years' liabilities of the contracts.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.10 9 of 10
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	INPUT REQUIREMENTS	REVISION NUMBER 03-003

(19) Description

Enter a reasonably detailed description of the contract or lease which must include items such as:

- . type of service to be rendered
- . items being leased, etc.
- . where service is received
- . real property shall include location of property (square footage, address and county)

NOTE: Subsequent fiscal year filings of multiple year contracts must contain a complete description as originally filed to include the prior year's obligation/contract number. DO NOT use just "Reference back to Contract" as a description.

(20) Method of Compensation

Enter the rate and unit of time upon which payments will be based, e.g., \$35.00 per HR (hour). If multiple rates apply, enter "00" in rate field and MR in "time" field and attach a rate sheet. DO NOT merely reference a rate sheet as a method of compensation. The rate sheet must be attached.

Use the following abbreviations to describe the time periods to be compensated.

- | | |
|--------------------|------------------|
| HR - hour | FR - flat rate |
| DY - day | SA - semi-annual |
| MO - month | AN - annual |
| QT - quarter | PC - percentage |
| WK- week | OT - other |
| BW - bi-weekly | BM - bi-monthly |
| MR - multiple rate | |

(21) Award Codes

Indicate the applicable award code.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.10 10 of 10
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	INPUT REQUIREMENTS	REVISION NUMBER 03-001

(22) Travel Expenses

Indicate whether or not the contract includes travel expenses. Enter the amount if travel expenses are included.

(23) Advance Payment

Indicate whether the contract allows for advance pay.

(24) Document Preparation

Enter the name of the individual who prepared the Contract Obligation Document (C-23) and the contracting agency and division.

(25) Document Authorization

Enter the name of the individual who authorized the obligation and the filing agency and division.

NOTE: In the case of a multiple year agreement, the original Purchase Order/obligation number must remain the same for the duration of the agreement.

NOTE: Maximum Duration: a contract may be entered into for any period of time deemed to be in the best interest of the State but not exceeding 10 years. Illinois Procurement Code, 30 ILCS 500/20-60.

NOTE: Leases of Real Property and Capital Improvement leases: Leases shall be for a term not to exceed 10 years and shall include a termination option in the favor of the State after 5 years. Illinois Procurement Code, 30 ILCS 500/40-25.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.20 1 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	PROCUREMENT/PURCHASE ORDER REQUIREMENTS	REVISION NUMBER 03-001

PROCUREMENT REQUIREMENTS

Procurement requirements are for those items which are, by their nature, commodities, equipment, or printing items, regardless of the appropriation from which they are to be purchased.

Agencies required to utilize the Department of Central Management Services for procurement transactions must submit the proper forms through that agency. This includes supplies, equipment, materials, and repair parts purchased from an appropriation for "contractual services" in connection with the repair or maintenance of real property and equipment.

The Department of Central Management Services will then submit the proper purchasing documents directly to the Comptroller for the obligation of the agency's appropriation.

In certain cases the entity may not be able to determine the freight amount of the obligation when it is incurred. You may 00 the freight charge in block 22 of the voucher.

Procurement transaction amendments must be submitted to the Department of Central Management Services on the proper forms.

No increases or decreases will be allowed if such changes alter the terms and conditions of an order established by DCMS unless approved by the appropriate DCMS procurement office.

Any type of amendment to printing orders must go through the Department of Central Management Services regardless of dollar amount.

Agencies not required to submit procurement transactions through the Department of Central Management Services must submit their obligating document in accordance with the Comptroller's approved format.

These agencies should indicate the proper action code as discussed in the Input Requirements Subsection beginning in Procedure 15.20.10, page 2 of 10.

Multiyear contracts for tangible personal property are subject to Section 20-60 of The Illinois Procurement Code (30 ILCS 500 et seq).

Taxpayer Identification Numbers and legal status disclosures for purchase orders issued by the Department of Central Management Services (DCMS) will be obtained by DCMS.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.20 2 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	PROCUREMENT/PURCHASE ORDER REQUIREMENTS	REVISION NUMBER 03-003

PURCHASE ORDERS (11/A), SUB-ORDERS (12/B), AND PRINTING ORDERS (13/C)

PURPOSE

State agencies shall file with the Comptroller Purchase Orders, Sub-orders, and Printing orders exceeding \$10,000.

TIMING REQUIREMENTS

Contracts must be filed with the Comptroller within 15 calendar days after execution.

DEFINITION:

This category is limited to documents involving the purchase of tangible personal property.

NOTE: The fact that an agency labels a document a purchase order does not exempt it from meeting the criteria set forth for contracts or leases, if the document pertains to a transaction that is generally evidenced by a contract or lease.

Purchase orders, sub-orders, and printing orders must contain:

- Vendor's name and address.
- Description of purchase (equipment, book, etc.) with sufficient detail as to easily determine the correctness of the appropriation charged.
- Beginning and ending dates.
- Amount to be paid.
- Agency name.
- Execution date.
- Signature of authorized agency representative, signature of vendor, where applicable.
- Bribery clause certification.
- Drug free workplace certification where issued to an individual or sole proprietor .

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE- PAGE NO. 15.20.20 3 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	PROCUREMENT/PURCHASE ORDER REQUIREMENTS	REVISION NUMBER 03-003

- Educational Loan if issued to an individual for goods or services.
- Appropriation Contingency clause.
- Steel Production Procurement Act if for construction/alteration to a public work of \$500 or more.
- Contract Debt Certification.
- Bid-rigging/Bid rotating certification if purchase was let for bid.
- Right to Audit Records clause.
- Vendor's Federal Taxpayer Identification Number and legal status disclosure certification.
- International Anti-Boycott Certification for purchase orders that exceed \$10,000.
- Any other information deemed necessary or advisable by the agency or the Attorney General.
- Such other provisions as may be specifically required by law.

The format of purchase orders, sub-orders, and printing orders must be approved by the Comptroller.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.30 1 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	PROFESSIONAL OR ARTISTIC CONTRACTS	REVISION NUMBER 03-003

PROFESSIONAL OR ARTISTIC CONTRACTS – External Vendor (21/G)

PURPOSE

State Agencies shall file with the Comptroller Professional or Artistic contracts exceeding \$5,000.

TIMING REQUIREMENTS

Contracts must be filed with the Comptroller within 15 calendar days after execution.

DEFINITION

Professional or artistic services means those services provided under contract to a State agency by a person or business, acting as an independent contractor, qualified by education, experience, and technical ability.

EXECUTION REQUIREMENTS

The Comptroller shall reject vouchers for payment of professional or artistic skills if the contract for such services involves expenditures of more than \$5,000 unless (1) the contract has been reduced to writing before the services are performed, or (2) the agency has filed an affidavit as presented in this Section, (3) or the contract is between two state agencies. These contracts must contain a clause stating the execution date. An acceptable alternative is for the agency and the contractor to date their signatures. Such contracts must be executed prior to commencement of services unless the agency files an affidavit as required by this Section.

"Reduced to writing" is defined as signed by the contractor and an authorized representative of the State.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.30 2 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	PROFESSIONAL OR ARTISTIC CONTRACTS	REVISION NUMBER 03-003

The time at which a contract is reduced to writing is delineated below:

- When the contract contains an execution date only, the contract will be regarded as being reduced to writing at that date.
- For contracts with dated signatures, when the contract is signed by the vendor and then by more than one authorized agency representative, it is reduced to writing at the earliest dated signature of an authorized representative of the agency.
- When the contract requires the signature of CMS, it must also be dated prior to services beginning.
- An "authorized agency representative" means a person who has the authority to execute contracts on behalf of the agency.
- An agreement for professional or artistic services let for competitive bids will be considered reduced to writing upon the date of the notice of award. The agreed terms may be placed in a different format and later signed. A copy of the proposal and the notice of award shall be filed with the Comptroller.

If a contract has not been reduced to writing before the services have commenced, the payment shall only be made for such services if the agency files with the Comptroller (1) a written contract covering the services, and (2) an affidavit, signed by the Agency Head of the agency or his designee, stating that the services for which payment is being made were agreed to prior to commencement of the services and setting forth an explanation of why the contract was not reduced to writing before the services commenced. The law also requires a copy of the affidavit to be filed with the Auditor General.

The affidavit must clearly identify the agency, the contract and the vendor, be notarized, and shall be in substantially the form shown in Exhibit 15.20.30-A. **The original and one copy of the affidavit must be sent with the contract to the Office of the Comptroller.** The Comptroller will file the copy of the affidavit with the Auditor General.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.30 3 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	PROFESSIONAL OR ARTISTIC CONTRACTS	REVISION NUMBER 03-003

Examples of professional or artistic services are set forth in SAMS Procedure 15.20.70, type code 21. Professional services include but are not limited to those services which when vouchered will cite detail objects 1241, 1242, 1244, and 1245, in certain circumstances 1246, 1269 and also certain detail objects within the 4400, 6600 and 7700 major objects of appropriation.

CONTENTS

The professional or artistic contract must be a written two-party signed document if it exceeds \$5,000. The contract shall be legible and contain the following information:

- Contractor's full name and address.
- Agency name.
- Reasonably detailed description of services to be rendered.
- The contract term, where applicable.
- The maximum or estimated amount to be paid, if applicable.
- Payment rates, where applicable.
- Signature of contractor and authorized agency representative.
- Execution date.
- Bid-rigging/Bid-rotating certification ONLY if contract was let for bid.
- Bribery clause certification.
- Drug free workplace certification if contract is with individual or sole proprietor.
- Right to Audit Records clause.
- International Anti-Boycott certification for contracts that exceed \$10,000.
- Contractor's Federal Taxpayer Identification Number and Legal Status Disclosure Certification.
- Educational Loan if issued to an individual for goods or services.
- Appropriation Contingency clause.
- Architectural, Engineering, and Land Surveying Qualifications Based Selection Act if contract is for architectural, engineering, or land surveying services.
- Contract Debt Certification.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.30 4 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	PROFESSIONAL OR ARTISTIC CONTRACTS	REVISION NUMBER 03-003

- Where the contract is for Professional or Artistic services, the contract must state whether or not the services of a subcontractor will be utilized. If a subcontractor will be used, the contract must list the names and addresses of all subcontractors and the anticipated amount they will receive pursuant to the contract.
- Such other provisions as may be specifically required by law.
- Any other information deemed necessary or advisable by the agency or the Attorney General.
- Contracts subject to the "State Indemnification Act," (5 ILCS 350/1) et seq., must be approved by the Attorney General before being filed with the Comptroller. This requirement does not apply to universities. The 15-day filing requirement established by Section 30 of the Illinois Procurement Code shall run from the date of approval.

All contracts for legal services (detail object 1244) filed with the Comptroller not subject to the State Indemnification Act must contain the following statement or words of similar import in the description block for the COD - Contract Obligation Document (C-23).

"This contract is not subject to the State Indemnification Act."

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.35 1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	CONSTRUCTION CONTRACTS	REVISION NUMBER NEW

CONSTRUCTION CONTRACTS (23/I)

PURPOSE

State Agencies shall file with the Comptroller Construction contracts exceeding \$10,000.

TIMING REQUIREMENTS

Contracts must be filed with the Comptroller within 15 calendar days after execution.

DEFINITION

Construction contracts include contracts for permanent improvements, highway and waterway construction, and similar construction.

CONTENTS

The construction contract must be a written two-party signed document if it exceeds \$10,000. The contract shall be legible and contain the following information:

- Contractor's full name and address.
- Agency name.
- Description of services.
- Location where services are to be performed.
- Beginning and ending dates.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.35 2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	CONSTRUCTION CONTRACTS	REVISION NUMBER NEW

- Contract amount.
- Payment Schedule.
- Appropriation contingency clause.
- Bid-Rigging/Bid rotating certification ONLY if contract was let for bid.
- Bribery Clause.
- Contract Debt Certification.
- Drug Free Workplace certification if contract is with individual or sole proprietor.
- Educational Loan if issued to an individual for goods or services.
- International Anti-Boycott certification for contracts that exceed \$10,000.
- Right to Audit Records clause.
- Steel Production Procurement Act.
- Contractor's Federal Taxpayer Identification Number and Legal Status Disclosure Certification.
- Prevailing Wage Act certification if not entirely federally-funded.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.40 1 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	LEASES FOR REAL PROPERTY	REVISION NUMBER 03-003

LEASES FOR REAL PROPERTY (31/O)

PURPOSE

State agencies shall file leases for real property exceeding \$10,000 with the Comptroller.

TIMING REQUIREMENTS

Leases for real property must be filed with the Comptroller within 15 calendar days after execution. "Execution" is defined as the affixing of the authorized signatures of the proper state authorities and the owner or authorized agent of the property.

DISTRIBUTION

Leases for real property that are filed with the Comptroller must also be individually obligated. The Contract Obligation Document must be used to establish the obligation. In addition, a legible copy of the lease must be attached securely to the form when the obligation is submitted.

The filing of leases with the Contract Obligation Document is not necessary if the Department of Central Management Services-Division of Real Estate has filed a copy of the lease with the Comptroller. The agency must state "Lease on file with Comptroller" on the Contract Obligation Document. If this procedure applies, it is important that the agency not obligate the expenditures until after receiving their copy of the properly signed document i.e., containing signatures of the leasing State agency, the owner of the property or his authorized agent, and the Department of Central Management Services-Division of Real Estate. Leases for real property are subject to the provisions of Section 9 of "An Act in Relation to State Finance," (30 ILCS 105/9)

CONTENTS

The lease must be legible, signed by the proper State authorities and the owner of the property or his authorized agent. It must include:

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.40 2 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	LEASES FOR REAL PROPERTY	REVISION NUMBER 03-003

- Lessor's name and address.
- Leasing agency's name.
- Description and location of property.
- Beginning and ending dates of lease.
- Monthly and annual rental amount, where applicable.
- Execution date.
- The maximum or estimated amount to be paid, where applicable.
- Signature of lessor and authorized agency representative.
- Termination clause.
- Lease number.
- Lessor's Federal Taxpayer Identification Number and Legal Status Disclosure Certification.

If negotiated by the Department of Central Management Services, their assigned lease number must be the obligation number.

If not negotiated by the Department of Central Management Services, the agency should assign a lease number and use this number as the obligation number.

If utility payments are made directly to the utility companies, cite 00 on voucher in block 22. When utility expenses are included as part of the monthly and annual rental amount, the expenses should be obligated pursuant to the lease. This would include reimbursement to the lessor for such expenses.

- Disclosure of identity of owners and trust beneficiaries, where required by Section 3.1 of the Corrupt Practices Act. (50 ILCS 105/3.1). See Exhibit 15.20.40-C.
- Appropriation Contingency clause when the lease is for more than one fiscal year.
- Educational Loan Certification if issued to an individual for goods or services.
- Bribery clause certification.
- Contract Debt Certification.
- Such other provisions as may be specifically required by law.
- Any other provisions deemed necessary or advisable by the agency, the Attorney General or, where applicable, the Department of Central Management Services.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.40 3 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	LEASES FOR REAL PROPERTY	REVISION NUMBER 03-003

Real Property Lease Purchases-Lessee Disclosure Document

In addition to the filing requirement previously described in this procedure, agencies must also file a Real Property Lease Purchases- Lessee Disclosure Document (Exhibit 15.20.40-A) each time a multi-year real property lease/installment purchase agreement is initiated. The purpose of this form is to provide information concerning multi-year real property leases/installment purchases that do/may transfer title (ownership) of the asset to the lessee. Submission of this document will ensure that such financing relationships are accounted for as "capital transactions" in accordance with Generally Accepted Accounting Principles.

GENERAL

This form should be completed in all instances where real property is being purchased through multi-year lease and installment purchase agreements. These are agreements where the substance of the transaction may result in a purchase regardless if title passes at the beginning of the agreement, the end of the agreement, or by means of a bargain purchase option at a time(s) specified in the agreement.

INSTRUCTIONS

Each time an agency enters into a lease or installment purchase agreement that results in ownership of real property, a Real Property Lease Purchases-Lessee Disclosure Document must be completed. Also, attach an update of this document to each annual re-establishment of the obligation.

For those agencies that must obtain the approval of the Department of Central Management Services (DCMS) before an agreement can be finalized, the completed form must be attached to each real property multi-year lease purchase agreement submitted to DCMS for its review. DCMS will verify and approve the form as part of the transaction authorization process and will transmit one copy of the form to the Comptroller's Office Financial Reporting Department. The original and one copy of the document will be returned to the agency by DCMS. Agencies should submit the original copy of the form to the Comptroller's Office along with the Contract Obligation Document (C-23) and retain the copy as an internal record.

Note that the DCMS authorization section of this form does not require completion for annual re-establishments of the obligation unless a contract renewal or change has occurred.

For those agencies that do not submit their agreements to DCMS for approval, the original portion of the completed document should be submitted to the Comptroller's Office along with the C-23 Form (Contract Obligation Document). The agency must retain two copies as an internal record and send the remaining copy to:

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.40 4 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	LEASES FOR REAL PROPERTY	REVISION NUMBER 03-003

Office of the Comptroller
Financial Reporting Department
325 West Adams Street
Springfield, Illinois 62704

The information provided on the form will be examined by the Comptroller's Office and agencies will be contacted concerning the proper asset value that should be reported on their "Agency Report of Fixed Assets" (C-15 Form) and their "Property, Plant, and Equipment Summary" (SCO-538/539 Form). This procedure will ensure that assets are correctly reflected on the State and agency's financial statements.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.40 5 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	LEASES FOR REAL PROPERTY	REVISION NUMBER 03-003

CONTENTS

Refer to Exhibit 15.20.40-B.

REFERENCE

CONTENTS

- | | |
|---|---|
| 1 | Enter the three digits Comptroller assigned lessee agency number. |
| 2 | Enter the contract/obligation number of the real property lease. |
| 3 | Indicate with an "X" the type of real property lease. This document need only be completed for real property leases which transfer or have the potential for transfer of title. The following lease types either transfer title or have the potential for transfer of title:

Lease Purchase - Title to the real property passes at the end of the lease or with a nominal payment amount.

Lease with Option to Purchase - The contract has a clause stipulating the lessee's ability to purchase the property.

Installment Purchase - Title to the real property passes at the beginning of the lease. |
| 4 | Enter the last two digits of the current fiscal year. In the initial year of the contract this date will match the inception date (see 5 below). In subsequent years, the fiscal year will match the fiscal year indicated on the contract obligation document to which this form is to be attached. |
| 5 | Enter the original inception date of this real property lease. If this lease is a renewal, the original inception date would be the beginning date of the first contract, not the renewal. |

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.40 6 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	LEASES FOR REAL PROPERTY	REVISION NUMBER 03-003

- 6 Indicate the type of contract action desired: **new**, to establish a contract for the present fiscal year; **change**, for any subsequent action to the contract on file (i.e., amend or cancel a contract, adding new appropriation account codes, etc.) or, **renew** (for the renewal of a previous contract). Note that this section should be left blank on annual re-establishments of the obligation unless there was a contract renewal or change.
- 7 Enter the 16-digit expenditure authority account to which the proposed expenditure is to be charged. If more than one appropriation account code pertains to the same obligation, each account code must be listed on the form.
- 8 Enter the date, if known, that title is expected to transfer to the lessee.
- 9 Enter the name and address of the vendor to whom payments will be made.
- 10 Enter a reasonably detailed description of the lease which must include the location of property leased (address and county) and the square footage.
- 11 Enter the name of the individual from the originating agency who prepared this document.
- 12 Enter the originating agency name.
- 13 Enter the phone number of the individual preparing this document.
- 14 Enter the date this document was prepared.

Items 15, 16, and 17 should be completed only by agencies that require Department of Central Management System authorization. This section does not require completion for annual re-establishments of the obligation when no contract renewal or change has occurred.

- 15 Enter the name of the individual from the Department of Central Management Services who authorized this document.
- 16 Enter the phone number of the individual authorizing the document.
- 17 Enter the date of the authorization.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.50 1 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	OTHER CONTRACT LIABILITIES	REVISION NUMBER 03-003

OTHER CONTRACT LIABILITIES – External Vendor (28/K)

PURPOSE

State Agencies shall file with the Comptroller all contract liabilities exceeding \$10,000, except for personal services and contracts between the State and its employees to defer compensation.

TIMING REQUIREMENTS

Contracts must be filed with the Comptroller within 15 calendar days after execution.

DEFINITION AND DISTRIBUTION

Included in this category would be contracts for pre-arranged services, (other than professional or artistic), equipment leases, maintenance agreements, and other purchases of services which exceed \$10,000.

All agencies should submit the above listed types of contract liabilities directly to the Comptroller. In the case of procurement transactions, the Department of Central Management Services will automatically send the Comptroller's copy of the agencies' procurement documents to the Comptroller, where the document will be used to establish the respective obligations.

CONTENTS

Contracts for other than tangible personal property should be assigned unique contract numbers by the agency, obligated on Contract Obligation Documents, and supported by documentation which must include:

- Vendor name and address.
- Agency name.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.50 2 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	OTHER CONTRACT LIABILITIES	REVISION NUMBER 03-003

- Description of services.
- Contract term.
- Location at which services are to be performed, where applicable.
- Maximum or estimated amount to be paid, where applicable.
- Method by which payment is to be computed. (If terms are "current rates" then the rate schedule must be attached.)
- Signature of vendor and authorized agency representative.
- Execution date.
- Bribery clause certification.
- Drug Free Workplace Certification if contract is with individual or sole proprietor.
- Bid-Rigging/Bid Rotating Certification if contract was let for bid.
- Right to Audit Records Clause.
- Contractor's Federal Taxpayer Identification Number and Legal Status Disclosure Certification.
- International Anti-Boycott Certification for contracts that exceed \$10,000.
- Steel Products Procurement Certification for contracts for construction, reconstruction, alteration, repair, improvement or maintenance of public works.
- Appropriation Contingency Clause.
- Contract Debt Certification.
- Educational Loan Certification.
- Prevailing Wage Act Certification if not entirely federally-funded.. Such other provisions as may be specifically required by law.
- Any other information deemed necessary or advisable by the agency or the Attorney General.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.50 3 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	OTHER CONTRACT LIABILITIES	REVISION NUMBER 03-003

In order to comply with listed requirements, agencies must include in all contracts a certification substantially as follows:

I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), **and**
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, **and**
3. I am a U.S. person (including a U.S. resident alien).

Name: _____

Taxpayer Identification Number:

Social security number _____

or

Employer identification number _____

(If you are an individual, enter your name and SSN as it appears on your Social Security Card. If completing this certification for a sole proprietorship, enter the owner's name followed by the name of the business and the owner's SSN or EIN. For all other entities, enter the name of the entity as used to apply for the entity's EIN and the EIN.)

Legal Status (check one):

Individual

Governmental

Sole Proprietor

Nonresident alien

Partnership/Legal Corporation

Estate or trust

Tax-exempt

Pharmacy (Non-Corp.)

Corporation providing or
billing medical and/or
health care services

Pharmacy/Funeral Home/Cemetery
(Corp).

Corporation NOT providing
or billing medical and/or
health care services

Other: _____

Signature: _____ **Date:** _____

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.55 1 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	LEASES FOR PERSONAL PROPERTY	REVISION NUMBER NEW

LEASES FOR PERSONAL PROPERTY EXTERNAL VENDOR (38/P)

PURPOSE

State Agencies shall file leases for personal property exceeding \$10,000 with the Comptroller.

TIMING REQUIREMENTS

Leases for personal property must be filed with the Comptroller within 15 calendar days after execution. "Execution" is defined as the affixing of the authorized signatures of the proper state authorities and the owner or authorized agent of the property. These requirements also apply to multi-year lease, lease-purchase and installment purchase agreements for electronic data processing, telecommunications and duplicating equipment.

CONTENTS

The lease must be legible, signed by the proper State authorities and the owner of the property or his authorized agent. It must include:

- Lessor's name and address.
- Leasing agency's name.
- Beginning and ending dates of agreement. (See section 5.1 of the Illinois Purchasing Act).
- Description of personal property. (Where applicable, serial numbers should be included).
- Monthly and annual payment amounts, where applicable.
- Signature of lessor and authorized agency representative.
- Maximum or estimated amount to be paid, where applicable.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.55 2 of 2
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	LEASES FOR PERSONAL PROPERTY	REVISION NUMBER NEW

- Execution date.
- For multi-year agreements, the Governor's approval, where required by Section 35.7B of the Civil Administrative Code of Illinois. (20 ILCS 405/35.7b).
- The maximum or estimated annual amount, where subject to calculation.
- Appropriation Contingency Clause.
- Bribery Clause certification.
- Bid-Rigging/Bid Rotating Certification if contract was let for bid.
- Right to Audit Records Clause.
- Contractor's Federal Taxpayer Identification Number and Legal Status Disclosure Certification.
- International Anti-Boycott Certification (For contracts that exceed \$10,000).
- Drug Free Workplace if issued to an individual or sole proprietor and exceeds \$5,000.
- Educational Loan if lease is with an individual for goods or services.
- Contract Debt Certification.
- Such other provisions as may be specifically required by law.
- Any other information deemed necessary or advisable by the agency or the Attorney General.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.80 1 of 1
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	RENEWALS, AMENDMENTS OR TERMINATIONS	REVISION NUMBER 03-003

RENEWALS, AMENDMENTS OR TERMINATIONS

PURPOSE

State Agencies shall file the renewal or amendment of any contract liability on file with the Comptroller.

TIMING

Such renewals or amendments must be filed within 15 calendar days after execution.

DISTRIBUTION

Whenever there is a renewal or amendment to a previously filed contract liability, the agency must follow the same procedures used to file the original contract.

SIGNATURES

Renewals or amendments must be two-party signed agreements, unless otherwise provided in the original contract. For example, if an existing contract is to be renewed for the next fiscal year, the renewal must be in writing and signed by both parties, unless the contract gives the State the right to renew unilaterally. All renewals or amendments must be filed with the Comptroller.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.30.10 1 of 3
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	AGENCY CONTRACT REPORT	REVISION NUMBER 03-003

AGENCY CONTRACT REPORT (SC 14)

PURPOSE

Implementing Section 19 of the State Comptroller Act, the Comptroller's Agency Contract Report (Exhibit 15.30.10-A) is a listing of all professional or artistic contracts, leases for real property, other contract leases, and construction and other contractual service agreements filed by State agencies to satisfy the requirements of Section 7 of the State Comptroller Act, Section 20-80 of The Illinois Procurement Code and Section 9 of the State Finance Act. The report is available for public inspection at the Comptroller's Office.

SEQUENCE

The report is arranged in seven sections for each agency: procurement, professional or artistic contracts, construction, financial assistance (grants), other contractual services, leases for real property and other leases. Each section is arranged by contract or lease number within the agency.

All entries in each section show the vendor name, a brief description of services to be performed (or in the case of leases, a description and location of the property), the contract terms, the contract amount, and the terms of payment. A more detailed section as reflected in Exhibit 15.30.10-A.

The Agency Contract Report is cumulative for the fiscal year, and reflects all contracts for an agency regardless of the status (i.e., open, paid, terminated, or canceled).

FREQUENCY

The Agency Contract Report is distributed monthly to all State agencies having contracts on file with the Comptroller. Each agency is required to reconcile the information and report any discrepancies to the Comptroller on the Reconciliation Form (C-80.1) as shown in Exhibit 15.30.30-D.

Agencies with access to SAMS automated records, may perform alternate reconciliation methods.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.30.10 2 of 3
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	AGENCY CONTRACT REPORT	REVISION NUMBER 03-003

CONTENTS

<u>REFERENCE</u>	<u>CONTENTS</u>
1 Fiscal Year	Fiscal year covered by the report. "As of" date will appear under this entry.
2 Agency Name	Identifies the particular agency.
3 Contract Type	Identifies the type of contract as one of seven types as explained in the narrative.
4 Contract Number	The alphanumeric identifier used to uniquely identify a contract, as assigned by the agency. This must also be the obligation number.
5 Class Code	The Comptroller's internal classification code.
6 Taxpayer Identification Number	The Taxpayer Identification number as certified in contract.
6A Legal Status	Numeric code: i.e. (01) individual, etc.
7 Vendor Name and Address	Identifies the name and address of the vendor to whom payments will be made under this contract.
8 Contract Description	Provides a summary or description of the contract or lease.
9 Term of Contract	Reflects the entire term of the contract, including multi-year contracts.
10 Current Year Contract	Reflects the entire term of the contract as it pertains to the current fiscal year.
11 Maximum Amount	This figure represents the current and future fiscal years' contract liability.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.30.10 3 of 3
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	AGENCY CONTRACT REPORT	REVISION NUMBER 03-003

- | | | |
|----|------------------------|---|
| 12 | Annual Amount | Identifies the total amount payable under this contract as it pertains to the <u>current</u> fiscal year. |
| 13 | PO Amount | Reflects the total amount obligated against the contract for the current fiscal year. |
| 14 | YTD Voucher Amount | Reflects the total amount expended against the contract for the current fiscal year. |
| 15 | Award Code | Indicates the applicable award code, i.e., bid required, exempt from bid, etc. |
| 16 | Method of Compensation | Reflects the rate and unit of time upon which payment is based under the contract. It also identifies if multiple rates apply under the contract. |
| 17 | Contract Payable From | Identifies the appropriation account code(s) relevant to this contract. |
| 18 | Contract Type Total | Summarizes the information explained above by contract type within each agency. |
| 19 | Agency Total | Summarizes all contract information as explained above for the entire agency. |

Report Layout of the Agency Contract Report

REPORT ID: SC14
 DATE RUN : 99-99-99
 TIME RUN : 99:99

STATE OF ILLINOIS
 OFFICE OF THE COMPTROLLER

PAGE: 9999

(1)

AGENCY CONTRACT REPORT
 FOR BUDGET FISCAL YEAR 1997
 THROUGH ACCOUNTING PERIOD 06/97
 FOR PERIOD ENDING 12/31/96

(2) AGCY: 360 COMPTROLLER

(3) PURCHASE ORDER TYPE: OTHER CONTRACTUAL SERVICES

PO TRAN ID	CLASS CODE	VEND NUMBER	VEND NAME AND ADDRESS
(4) PO 360 70000C60100	(5) 47	(6) 380387840 A	(7) UNISYS CORP P O BOX 956646 ST LOUIS, MO 63195

(8) MAINTENANCE OF HARDWARE AND SOFTWARE OF THE V530 SYSTEM 380 SYS A-4 SYS, CP2000

(9) MULT FY CONTRACT FROM DT-TO DT: 07/01/94-06/30/97

(10) CURRNT FY CONTRACT FROM DT-TO DT: 07/01/95-06/30/96

(11) MAX CONTRACT AMT:	756,540.00	(16) COMPENSATION PAY RATE:	0.00
(12) ANNUAL CONTRACT AMT:	252,180.00	PER TIME: MR	
(13) PO AMOUNT:	21,015.00	(15) AWARD CODE: 2	(6a) LEGAL STATUS : 04
(14) CLOSED AMOUNT:	126,090.00		
TRAVEL AMT:	0.00		

(17) BUDGET LINE: 97-0199-360-07 -19000099

PURCHASE ORDER TYPE TOTAL:
 *** OTHER CONTRACTUAL SERVICES ***

(18) NUMBER OF CONTRACTS:	1	MAX CONTRACT AMT:	756,540.00
ANNUAL CONTRACT AMT:	252,180.00	CLOSED AMT:	126,090.00

AGCY TOTAL:

(19) NUMBER OF CONTRACTS:	4	MAX CONTRACT AMT:	1,833,790.00
ANNUAL CONTRACT AMT:	1,131,930.00	CLOSED AMT:	1,005,840.00

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.30.20 1 of 2
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	OBLIGATION ACTIVITY REPORT	REVISION NUMBER 03-003

REPORT TITLE: Obligations Activity Report (SC 15)

PURPOSE: The Obligations Activity Report is provided for all agencies at the close of each month. The report is a listing of all obligation related transactions processed during the month. The activity report contains the following at the detail level for each current obligation on file: establishments, increases, decreases, cancellations, voucher liquidations, and corrective action requested by the agency. It also contains information at the summary level for each expenditure authority account having obligation activity. The monthly Obligations Activity Report provides each agency with the information necessary for reconciling its internal records with those of the Comptroller.

The reconciling agency should notify the Comptroller's Office immediately of any discrepancies that require corrective action. (See procedure 15.30.30 for detailed instructions.)

Performing monthly reconciliation will ensure the accuracy of the agencies' internal records and the information processed by the Comptroller's Office. Agencies with access to SAMS automated records may perform alternate reconciliation methods.

SEQUENCE: Agency, Fiscal Year, Account Code, Obligation Number, Entry Date.

DISTRIBUTION: All Agencies.

CONTENTS

REFERENCE

CONTENTS

- | | |
|--------------------|--|
| (1) Monthly Ending | Last day of the month for which any activity would be reflected. |
| (2) Agency | Name of the agency whose obligation transactions are listed. |
| (3) Fiscal Year | Fiscal year to which the obligation pertains. |

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.30.20 2 of 2
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	OBLIGATION ACTIVITY REPORT	REVISION NUMBER 03-003

<u>REFERENCE</u>	<u>CONTENTS</u>
(4) Appropriation	The 16-digit expenditure authority account code.
(5) Obligation Number	The alphanumeric identifier used to identify an obligation within an expenditure authority account.
(6) Prior Month Balance	Balance of the obligation as of the end of the previous month.
(7) Transaction Date	The date the transaction occurred.
(8) Voucher Number	The number of the voucher processed against the obligation is cited.
(9) Obligations Established	The dollar value of each obligation established during the month.
(10) Closed PO Amount	The amount by which the obligation is reduced by a voucher(s).
(11) Payment Voucher	The dollar value of each voucher Amount processed against the obligation.
(12) Current Month	The obligation balance on file at the end of the current month.
(13) Amendments	The dollar value of each amendment which occurred during the month.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.10.50 13 of 15
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2001
PROCEDURE	STATUTE STATEMENT	REVISION NUMBER 01-003

the payment thereof, upon the presentation of itemized vouchers issued, certified....”

Section 12 of “An Act in relation to State finance,” (30 ILCS 105/12) provides in pertinent part:

“Each voucher for traveling expenses shall indicate the purpose of the travel as required by applicable travel regulations, shall be itemized and shall be accompanied by all receipts specified in the applicable travel regulations and by certifying that the amount is correct and just; that the detailed items charged for subsistence were actually paid; that the expenses were occasioned by official business of unavoidable delays requiring the stay of such person at hotels for the time specified; that the journey was performed with all practicable dispatch by the shortest route usually traveled in the customary reasonable manner; and that such person has not been furnished with transportation or money in lieu thereof; for any part of the journey therein charged for.”

Section 2 of “An Act to provide for representation and indemnification in certain civil lawsuits.....” (5 ILCS 350/2) provides in pertinent part:

“...In the event that the defendant in the proceeding is an elected State official, including members of the General Assembly, the elected State official may retain his or her attorney, provided that said attorney shall be reasonably acceptable to the Attorney General. In such case the State shall pay the elected State official's court costs, litigation expenses, and attorney's fees, to the extent approved by the Attorney General as reasonable, as they are incurred...”

Sections 1, 3-1, 3-2, 3-3, 4, 5, and 6 of the State Prompt Payment Act (30 ILCS 540/1, *et seq.*) state:

1. “This Act applies to any State official or agency authorized to provide for payment from State funds, by virtue of any appropriation of the General Assembly, for goods or services furnished to the State.

For purposes of the Act, ‘goods or services furnished to the State’ include but are not limited to covered health care provided to eligible

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.10.50 14 of 15
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	STATUTE STATEMENT	REVISION NUMBER 03-003

members and their covered dependents in accordance with the State Employees Group Insurance Act of 1971, including coverage through a physician-owned health maintenance organization under Section 6.1 of that Act.

For the purposes of this Act, ‘appropriate State official or agency’ is defined as the Director or Chief Executive or his designee of that State agency or department or facility of such agency or department. With respect to covered health care provided to eligible members and their dependents in accordance with the State Employees Group Insurance Act of 1971, ‘appropriate State official or agency’ also includes an administrator of a program of health benefits under that Act.

As used in this Act, ‘eligible member’ means a member who is eligible for health benefits under the State Employees Group Insurance Act of 1971, and ‘member’ and ‘dependent’ have the meanings ascribed to those terms in that Act.

3-1. The Illinois Court of Claims shall, in its investigation of payments due claimants, provide for interest penalties as prescribed in this Act.

3-2. Beginning July 1, 2002, in any instance where a State official or agency is late in payment of a vendor's bill or invoice for goods or services furnished to the State, as defined in Section 1, properly approved in accordance with rules promulgated under Section 3-3, the State official or agency shall pay interest to the vendor in accordance with the following:

(1) Any bill approved for payment under this Section must be paid within 60 days of the receipt of the proper bill. If payment is not made or mailed to the payee within this 60 day period, an interest penalty of 1.0% of any amount approved and unpaid shall be added for each month or fraction thereof after the end of this 60 day period, until final payment is made.

Where a State official or agency is late in payment of a

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.10.50 15 of 15
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	STATUTE STATEMENT	REVISION NUMBER 03-003

vendor's bill or invoice properly approved in accordance with this Act, and different late payment terms are not reduced to writing as a contractual agreement, the State official or agency shall automatically pay interest penalties required by this Section amounting to \$50 or more to the appropriate vendor. For interest of at least \$5 but less than \$50, the vendor must initiate a written request for the interest penalty when such interest is due and payable. The Department of Central Management Services and the State Comptroller shall jointly promulgate rules establishing the conditions under which interest of less than \$5 may be claimed and paid. In the event an individual has paid a vendor for services in advance, the provisions of this Section shall apply until payment is made to that individual.

- 3-3. The State Comptroller and the Department of Central Management Services shall jointly promulgate rules and policies to govern the uniform application of this Act. These rules and policies shall include procedures and time frames for approving a bill or invoice from a vendor for goods or services furnished to the State. These rules and policies shall be binding on all officials and agencies under this Act's jurisdiction. These rules and policies may be made effective no earlier than July 1, 2002.
4. Neither Section 2 nor Section 3 shall be construed to deprive the Comptroller of his power to examine vouchers as specified in the State Comptroller Act.
5. The State invoice or voucher shall indicate that payment of interest may be available for failure to comply with this Act.
6. A State official or agency may not request any vendor or contractor to waive his rights, under this Act, to recover a penalty for late payment as a condition of, or inducement to enter into, any contract for goods or services.”

Commercial Voucher Tape File

This document describes the magnetic tape file format to be used by State agencies transmitting commercial voucher information directly to the Comptroller on magnetic tape.

I. FILE CHARACTERISTICS

The Commercial Voucher Tape File is a 9-track, 1600 or 6250 bpi, or an 18-track (cartridge), 38000 bpi, odd parity, American Standard labeled magnetic media. The file should contain no tape marks. All records are 900 bytes in length with a blocking factor of 10. Numeric fields are both unpacked and unsigned except for adjustment and credit amounts on voucher addenda records. Whenever possible, submit an 18-track cartridge. The Commercial Voucher File consists of five types of records. These are:

1. **Header Record** - This record is the first data record on the magnetic tape. It is used to identify the tape, source computer type, agency, creation date, etc.
2. **Schedule Record** - The schedule record should indicate the type of processing required for the vouchers following it. All Voucher Transaction Records following a Schedule Record (pertaining to that schedule) must cite the same appropriation account code and fiscal year. Do not mix vouchers requiring different processing on the same schedule.

There may be multiple Schedule Records and related groups of Voucher Transaction /Voucher Addenda Records on a single magnetic tape.

During lapse period (July - August), schedules citing different fiscal years may NOT be mixed on a tape. Each fiscal year must be on a separate tape.

3. **Voucher Transaction Record** – Tapes should be limited to 10,000 records unless approved by the Comptroller. Each transaction record contains all the data elements needed to write a warrant or send a direct deposit transaction.

The fields labeled DIRECT DEPOSIT must be completed to send a direct deposit transaction. The fields labeled OPTIONAL are not required at this time but may be required for future transaction types.

4. **Voucher Addenda Record** – The addenda record(s) will immediately follow the voucher transaction and contain detailed remittance information related to the voucher transaction. There may be multiple addenda records for each voucher transaction record. Each addenda record must be related to the same voucher transaction. Voucher addenda records will provide remittance information electronically to the vendor. Fields on the addenda record must not contain an asterisk (*) or backslash (\). Addenda fields should be left justified and use no more than one space between characters. More than one space constitutes the end of a field. Fill unused numeric fields with zeroes, unless the last payment related data segment is not going to be used. Each addenda record contains 30 characters of control data and two 435 byte

payment related data segments. If the last segment is not used, the entire segment of 435 bytes must be spaces.

EXAMPLE: If the voucher contains five payment invoices, three addenda records would be required. The third addenda record would contain the fifth invoice in the first payment related data segment and the second segment would be initialized to spaces.

5. **Trailer Record** - This record is the last data record on the magnetic tape. It is used to provide control counts and totals for balancing the tape.

II. **FILE ORDER**

A batch consists of a Schedule Record followed by the Voucher Transaction Records and their associated Voucher Addenda Records pertaining to that Schedule Record.

Batches are to be sorted by appropriation account code number in ascending order on the tape.

Within a batch, Voucher Transaction Records followed by any associated Voucher Addenda Records are to be sorted by voucher number in ascending order.

If actual hardcopy vouchers are required to accompany the tape, they must be sorted correspondingly within a batch, and batches should be sorted in the appropriate order.

III. **APPENDICES**

Appendix 1 - defines the required data elements in the file records and the record layouts.

Appendix 2 - details the standards to be used for vendor identification number, name and address on the Voucher Transaction Record.

Appendix 3 - shows the magnetic tape transmittal control slip which is to accompany the tape.

Appendix 4 - describes the agency tape balance report which is to accompany each Commercial Voucher tape received by the Comptroller. This report replaces the requirement for individually signed vouchers.

Appendix 5 - describes the requirements for the standardized information for box 10 of the invoice voucher.

Appendix 6 - describes any Voucher Addenda Record edits and related error messages

APPENDIX 1

HEADER RECORD

<u>DATA ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Record Type	1	2	2	99	Value Zeroes.
Tape Identifier	3	8	6	X(6)	A unique identifier such as external reel number, or agency assigned number. This number will be used on reports and for control purposes by the Comptroller and must be different on each tape received during a given month. This tape identifier must be shown on the magnetic tape transmittal control slip and agency balancing report which accompany the tape. Note: Comptroller recommends the reel number and the Tape Identifier be the same.
Organization Code	9	11	3	9 (3)	Agency Identifier Code (digits 4 thru 6 of the appropriation account code number) of agency creating tape (Transmitting Agency).
Agency Name	12	41	30	X(30)	Name of Agency creating tape.
File Name	42	53	12	X(12)	Value "VOUCHER FILE".
Creation Date	54	59	6	9(6)	Date on which tape was created in MMDDYY format.
Filler	60	900	841	X(841)	Value Spaces.
Filler Redefined for Public Aid Medical Schedules					
DPA Schedule Number	60	65	6	X(6)	Assigned by DPA.
DPA Type	66	75	10	X(10)	Assigned by DPA.

APPENDIX 1

HEADER RECORD

<u>DATA ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
DPA Category	76	85	10	X(10)	Assigned by DPA.
Filler	86	900	815	X(815)	Value Spaces.

APPENDIX 1

SCHEDULE RECORD

<u>DATA ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Record Type	1	2	2	99	Value 10.
Filler	3	8	6	X(6)	Value Spaces.
Appropriation Account Code Number	9	24	16	9(16)	Appropriation Account Code Number for all vouchers in this schedule. All vouchers pertaining to this schedule must cite this appropriation account code.
Fiscal Year	25	26	2	99	Last two digits of pertinent fiscal year for the appropriation referenced above. All vouchers pertaining to this schedule must cite this fiscal year.
Beginning Voucher Number	27	34	8	X(8)	Number of the first voucher in this schedule. Voucher numbers must be right justified, zero filled, and can be all numeric or alphanumeric. No special characters are allowed.
Ending Voucher Number	35	42	8	X(8)	Number of the last voucher in this schedule. Voucher numbers must be right justified, zero filled, and can be all numeric or alphanumeric. No special characters are allowed.
Schedule Amount	43	54	12	9(10)V99	Sum of the voucher amounts in this schedule.
Voucher Count	55	58	4	9(4)	Number of voucher transaction records following and pertaining to this schedule record.
Processing Type	59	59	1	X(1)	Type of processing required for the vouchers following this schedule. Valid values are:

L – LIST VOUCHERS ONLY

APPENDIX 1

SCHEDULE RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
					(limited to 99 payees per voucher) requires paper voucher and automated remittance processing.
					M – Medical Vouchers (requires Comptroller approval to use this processing type).
					P – requires automated voucher and automated remittance processing (i.e. no paper voucher submitted and the description of the payment is provided in the invoice description field of this tape).
					R – requires paper voucher and automated remittance processing (i.e. travel vouchers); EXCLUDES list vouchers.
					T – requires paper voucher and paper remittance processing (i.e. C-13 invoice voucher without a description provided in the invoice description field of this tape and has a paper remittance attached).
Filler	60	900	841	X(841)	Value Spaces.

APPENDIX 1

VOUCHER TRANSACTION RECORD

<u>DATA ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Record Type	1	2	2	99	Any numeric value may be entered except 00, 10, 98 and 99.
Appropriation Account Code Number	3	18	16	9(16)	Appropriation Account Code Number from which expenditure is to be made.
Fiscal Year	19	20	2	99	Fiscal year pertaining to above appropriation.
Voucher Number	21	28	8	X(8)	Voucher numbers must be right justified, zero filled, and can be all numeric or alphanumeric. No special characters are allowed. Note: The voucher number must be unique by agency by fiscal year.
Schedule Payment Date	29	34	6	9(6)	Format is MMDDYY (Comptroller authorization required prior to usage).
Invoice Number	35	44	10	X(10)	The invoice number and date fields should be filled with the vendor's invoice number and date. This information will be printed on the remittance advice attached to the warrant. The date format is MMDDYY.
Invoice Date	45	50	6	9(6)	
TIN (Taxpayers' Identification Number)	51	59	9	9(9)	Reference Appendix 2.
Proper Billing Date	60	65	6	X(06)	Proper Billing Date. The date format is MMDDYY, except: ▲▲▲▲▲ = Unknown (where ▲ = spaces) 888888 = Not required by Statute 999999 = Provided in Addenda 777777 = Comptroller Authorization required
Filler	66	66	1	X(01)	Value Spaces.
Voucher Amount	67	76	10	9(8)V99	The amount for which the warrant is to

APPENDIX 1

VOUCHER TRANSACTION RECORD

<u>DATA ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
					be written.
First Expenditure Object	77	80	4	9(4)	First Expenditure Object Code applicable to this payment. There is a limit of five different expenditure objects which can be related to a payment.
First Expenditure Amount	81	90	10	9(8)V99	First Expenditure Amount is the amount associated with the first Expenditure Object Code. Note: The sum of all of the Expenditure Amounts must equal the voucher amount. Unused fields must be zero filled.
Second Expenditure Object	91	94	4	9(4)	Second Expenditure Object Code applicable to this payment. Unused fields must be zero filled.
Second Expenditure Amount	95	104	10	9(8)V99	Second Expenditure Amount is the amount associated with the second Expenditure Object Code. Unused fields must be zero filled.
Third Expenditure Object	105	108	4	9(4)	Third Expenditure Object Code applicable to this payment. Unused fields must be zero filled.
Third Expenditure Amount	109	118	10	9(8)V99	Third Expenditure Amount is the amount associated with the third Expenditure Object Code. Unused fields must be zero filled.
Fourth Expenditure Object	119	122	4	9(4)	Fourth Expenditure Object Code applicable to this payment. Unused fields must be zero filled.
Fourth Expenditure Amount	123	132	10	9(8)V99	Fourth Expenditure Amount is the amount associated with the fourth Expenditure Object Code. Unused fields must be zero filled.

APPENDIX 1

VOUCHER TRANSACTION RECORD

<u>DATA ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Fifth Expenditure Object	133	136	4	9(4)	Fifth Expenditure Object code applicable to this payment. Unused fields must be zero filled.
Fifth Expenditure Amount	137	146	10	9(8)V99	Fifth Expenditure Amount is the amount associated with the fifth Expenditure Object Code. Unused fields must be zero filled.
Payee Name 1	147	176	30	X(30)	Reference Appendix 2. Left justify data and fill unused positions with blanks.
Filler	177	178	2	X(2)	Value Spaces.
Payee Name 2	179	208	30	X(30)	Reference Appendix 2. Left justify data and fill unused positions with blanks.
Filler	209	210	2	X(2)	Value Spaces.
Address	211	240	30	X(30)	Reference Appendix 2. Left justify data and fill unused positions with blanks.
Filler	241	242	2	X(2)	Value Spaces.
City	243	260	18	X(18)	Reference Appendix 2. Left justify data and fill unused positions with blanks.
Filler	261	262	2	X(2)	Value Spaces.
State	263	264	2	X(2)	Reference Appendix 2. Left justify data and fill unused positions with blanks.
Filler	265	265	1	X	Value Spaces.
Zip Code	266	274	9	X(9)	Reference Appendix 2. Left justify data and fill unused positions with blanks.
Filler	275	275	1	X	Value Spaces.
First Obligation Number	276	285	10	X(10)	Enter the agency assigned obligation number (right justified with leading zeros) for the first obligation related to this payment request (if payment is not

APPENDIX 1

VOUCHER TRANSACTION RECORD

<u>DATA ELEMENT</u>	BYTES			<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>	<u>LENGTH</u>		
					related to a previously recorded obligation, enter "00" left justified). There is a limit of three different obligations which may be related to a payment.
Filler	286	286	1	X	Value Spaces.
First Obligation Amount	287	296	10	9(8)V99	First Obligation Amount is the amount associated with the first Obligation Number. Note: The sum of all of the Obligation Amounts must equal the voucher amount. Unused fields must be zero filled.
Second Obligation Number	297	306	10	X(10)	Enter the agency assigned obligation number (right justified with leading zeros) for the second obligation related to this payment request. Unused fields must be space filled.
Filler	307	307	1	X	Value Spaces.
Second Obligation Amount	308	317	10	9(8)V99	Second Obligation Amount is the amount associated with the second Obligation Number. Unused fields must be zero filled.
Third Obligation Number	318	327	10	X(10)	Enter the agency assigned obligation number (right justified with leading zeros) for the third obligation related to this payment request. Unused fields must be space filled.

APPENDIX 1

Filler	328	328	1	X	Value Spaces.
Third Obligation Amount	329	338	10	9(8)V99	Third Obligation Amount is the amount associated with the third Obligation Number. Unused fields must be zero filled.
Filler	339	347	9	X(9)	Value Spaces.
Direct Deposit Indicator	348	348	1	9	DIRECT DEPOSIT - Indicates whether or not the payment is to be direct deposit. Valid values: 0, 1, 8, 9. (0 = default) (1 = Direct Deposit with Multiple Account) (8 = IPTIP) (9 = hardcopy)
Contract Reference	349	358	10	X(10)	Comptroller authorization required prior to usage.
Filler	359	373	15	X(15)	Value Spaces.
Direct Deposit Multiple Account No. Indicator	374	376	3	X(3)	DIRECT DEPOSIT- Data assigned by the agency which indicates an individual account when multiple accounts are used for a single payee. Multiple accounts for a single payee may ONLY be used when commingling of funds is prohibited.
Check Category	377	378	2	X(2)	Comptroller authorization required prior to usage.
Remittance Description	379	438	60	X(60)	DIRECT DEPOSIT- A payment description forwarded to the payee through the bank. [Field is unnecessary and will be ignored if Voucher Addenda Record is provided.]
Filler	439	468	30	X(30)	Value Spaces.
Billing Account Number	469	484	16	X(16)	For intergovernmental payments, enter the account number to which payment is to be charged.

APPENDIX 1

Credit Memo Number	485	496	12	X(12)	For intergovernmental payments, enter the identifying number of the credit memo issued to you.
Credit Memo Amount	497	506	10	9(8)V99	For intergovernmental payments, enter the credit memorandum amount.
Beginning Date of Service	507	514	8	9(8)	Format is MMDDCCYY. Reference Appendix 5.
Ending Date of Service	515	522	8	9(8)	Format is MMDDCCYY. Reference Appendix 5.
GAAP Code	523	526	4	9(4)	Reference Appendix 5.
Pre-Audit Description	527	886	360	X(360)	Reference Appendix 5.
Confidentiality Indicator	887	887	1	X(1)	Comptroller authorization required prior to usage.
Filler	888	900	13	X(13)	Value Spaces.

APPENDIX 1

VOUCHER ADDENDA RECORD

<u>DATA ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Control Data					
Record Type	1	2	2	9(2)	EDI record type – Value 98.
Voucher Number	3	10	8	X(8)	Voucher number must be right justified, zero filled, and can be numeric or alphanumeric. No special characters are allowed. Note: The voucher number must be unique by agency by fiscal year. Matches bytes 21-28 of the voucher transaction record. Note: LIST VOUCHERS cannot have addenda records.
TIN (Taxpayers' Identification Number)	11	19	9	9(9)	Matches bytes 51-59 of the voucher transaction record.
Addenda Sequence Number	20	21	2	9(2)	Sequence number for this addenda record.
Total Number of Addenda Records	22	23	2	9(2)	Limit of 10 per voucher record.
Filler	24	30	7	X(7)	Value Spaces.
Payment Related Data			435		Occurs twice.
Payment Related Data - First Occurrence					
Customer ID	31	60	30	X(30)	Vendor defined for EDI.
Billing Account Period	61	90	30	X(30)	Vendor defined for EDI.

APPENDIX 1

Beginning Date of Service	91	96	6	9(6)	MMDDYY
Ending Date of Service	97	102	6	9(6)	MMDDYY
Invoice Number	103	132	30	X(30)	Vendor's invoice number.
Invoice Date	133	138	6	9(6)	MMDDYY
Gross Amount	139	148	10	9(8)V99	Amount of invoice before applying credit or adjustment.
Credit Memo Reason Code	149	150	2	X(2)	Code indicating reason for taking a credit. Any valid adjustment reason code as defined in version 4010 of the 820 standard.
Credit Memo ID	151	170	20	X(20)	The identifying number of the credit memo issued to you.
Credit Memo Amount	171	180	10	S9(8)V99	The amount of the credit memo issued to you.
Adjustment Reason Code	181	182	2	X(2)	Code indicating reason for claiming an adjustment. Any valid adjustment reason code as defined in version 4010 of the 820 standard.
Adjustment ID	183	202	20	X(20)	The identifying number of the adjustment issued to you.
Adjustment Amount	203	212	10	S9(8)V99	The amount of the adjustment issued to you.
Net Amount	213	222	10	9(8)V99	Amount paid.
Partial Payment Indicator	223	224	2	X(2)	If present, specifies that the invoice is not expected to be cleared in full.
Contract Number	225	244	20	X(20)	Vendor Defined for EDI.

APPENDIX 1

Program Identifier	245	274	30	X(30)	Vendor Defined for EDI.
Purchase Order	275	294	20	X(20)	Vendor Defined for EDI.
Purchase Order Date	295	300	6	9(6)	MMDDYY
Message	301	380	80	X(80)	A free form description to clarify the related data elements and their content.
Proper Billing Date	381	386	6	X(06)	Proper Billing Date. The date format is MMDDYY.
Filler	387	465	79	X(79)	Value Spaces.
Payment Related Data - Second Occurrence					
Customer ID	466	495	30	X(30)	Vendor defined for EDI.
Billing Account	496	525	30	X(30)	Vendor defined for EDI.
Period					
Beginning Date of Service	526	531	6	9(6)	MMDDYY
Ending Date of Service	532	537	6	9(6)	MMDDYY
Invoice Number	538	567	30	X(30)	Vendor's invoice number.
Invoice Date	568	573	6	9(6)	MMDDYY
Gross Amount	574	583	10	9(8)V99	Amount of invoice before applying credit or adjustment.
Credit Memo Reason Code	584	585	2	X(2)	Code indicating reason for taking a credit. Any valid adjustment reason

APPENDIX 1

					code as defined in version 4010 of the 820 standard.
Credit Memo ID	586	605	20	X(20)	The identifying number of the credit memo issued to you.
Credit Memo Amount	606	615	10	S9(8)V99	The amount of the credit memo issued to you.
Adjustment Reason Code	616	617	2	X(2)	Code indicating reason for claiming an adjustment. Any valid adjustment reason code as defined in version 4010 of the 820 standard.
Adjustment ID	618	637	20	X(20)	The identifying number of the adjustment issued to you.
Adjustment Amount	638	647	10	S9(8)V99	The amount of the adjustment issued to you.
Net Amount	648	657	10	9(8)V99	Amount paid.
Partial Payment Indicator	658	659	2	X(2)	If present, specifies that the invoice is not expected to be cleared in full.
Contract Number	660	679	20	X(20)	Vendor Defined for EDI.
Program Identification	680	709	30	X(30)	Vendor Defined for EDI.
Purchase Order	710	729	20	X(20)	Vendor Defined for EDI.

APPENDIX 1

Purchase Order Date	730	735	6	9(6)	MMDDYY
Message	736	815	80	X(80)	A free form description to clarify the related data elements and their content.
Proper Billing Date	816	821	6	X(06)	Proper Billing Date. The date format is MMDDYY.
Filler	822	900	79	X(79)	Value Spaces.

APPENDIX 1

TRAILER RECORD

<u>DATA ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Record Type	1	2	2	9(2)	Value 99.
Schedule Record Count	3	6	4	9(4)	Number of schedule records on the tape.
Voucher Record Count	7	11	5	9(5)	Number of Voucher Transaction Records on the Tape.
Schedule Control Total	12	23	12	9(10)V99	The Sum of the Schedule Amounts (from the Schedule Records) on this tape.
Voucher Control Total	24	35	12	9(10)V99	The Sum of the Voucher Amounts (from the Voucher Transaction Records) on this tape.
Filler	36	900	865	X(865)	Value Spaces.

APPENDIX 2**VENDOR IDENTIFICATION NUMBER, NAME AND ADDRESS**

The following standards should be used for providing the vendor identification number, name and address in the Voucher Transaction Record.

IRS regulations require that each vendor furnish his correct Federal Taxpayer Identification Number (TIN) to the payer. Any vendor that fails to furnish his correct TIN to an agency is subject to an IRS penalty of \$50.00 for each such failure unless the failure is due to reasonable cause and not willful neglect.

Agencies should use the Governmental Unit Code (GUC) assigned by the Comptroller's Office for payments to a governmental unit. Use the Employer Identification Number (EIN) if the vendor is a corporation, partnership, estate, or legal trust. If the vendor is an individual, the individual's Social Security Number (SSN) should be used as the taxpayer identification number. For sole proprietorships, the vendor name should be the owner of the sole proprietorship and the TIN should be the owner's SSN. An IRS Form W-9 can be used to obtain the correct name, TIN and legal status from a vendor (see SAMS Exhibit 19.10.15). Refer to page 2 of the IRS Form W-9 for special instructions for State of Illinois vendors.

According to IRS regulations, the TIN reported on Form 1099 for a sole proprietor can be either an SSN or EIN. However, the State must maintain one account for each vendor. The Comptroller's tax reporting system uses the TIN for this purpose; a separate account number is not assigned. For sole proprietorships, the owner's SSN is used as the account number instead of the EIN of the business because not all sole proprietorships have an EIN.

On IRS records, an SSN matches only with the name of a person. The business name of a sole proprietorship will not match an SSN or an EIN. Therefore, when the vendor is an individual or owner of a sole proprietorship, the owner's name must appear first on the payment. The owner's last name should precede the first name and middle name or initial. The "doing business as" name must follow or be entered in the "Payee Name 2" field. All names should be provided in capital letters. Do not use punctuation (i.e. periods, commas) in this field. Note: Dashes (-) or ampersands (&) appearing in a vendor's name should be included.

Sole Proprietor: DOE JOHN E
 DBA DOE CONTRACTING

Individual: SMITH ANN Y MD

A corporation or partnership's vendor name should be as it appeared on the form used to apply for the entity's EIN. This is generally the entity's legal name. Therefore, if the payee is a smaller operating unit of a larger entity which is a corporation or partnership,

APPENDIX 2**VENDOR IDENTIFICATION NUMBER, NAME AND ADDRESS (cont.)**

the corporation or partnership name should be in the "Payee Name 1" field, followed by the name of the operating unit in the "Payee Name 2" field. All names should be provided in capital letters. Do not use punctuation (i.e. periods, commas) in this field. Note: Dashes (-) or ampersands (&) appearing in a vendor's name should be included.

Corporation: HEALTHCARE INC
 DBA MEADOWBROOK NURSING HOME

Partnership: TRI-STATE ENTERPRISES
 DBA HOLIDAY HOTEL

The governmental unit name should be presented in the "Payee Name 1" field with the department/agency name in the "Payee Name 2" field. All names should be provided in capital letters. Do not use punctuation (i.e. periods, commas) in this field. Note: Dashes (-) or ampersands (&) appearing in a vendor's name should be included.

Governmental: CHICAGO CITY OF
 HUMAN RESOURCES DEPT

For payments to other Illinois State Agencies, the vendor name should be the agency name. All names should be provided in capital letters. Do not use punctuation (i.e. periods, commas) in this field. Note: Dashes (-) or ampersands (&) appearing in a vendor's name should be included.

State Agency: COMPROLLER OFFICE OF

For payments to state agencies outside of Illinois, the state name should be in the "Payee Name 1" field and the agency name in the "Payee Name 2" field. All names should be provided in capital letters. Do not use punctuation (i.e. periods, commas) in this field. Note: Dashes (-) or ampersands (&) appearing in a vendor's name should be included.

State Agency: TEXAS STATE OF
 AUDIT OF PUBLIC ACCOUNTS

The vendor's street address should be provided in the "Address" field. This should always be in the "Address" field NOT in "Payee Name 2". Do not use punctuation (i.e. periods, commas) in this field.

The vendor's city, state, and zip should be provided in the specified fields. Do not use punctuation (i.e. periods, commas) in the city and state fields. The valid U.S.

APPENDIX 2

VENDOR IDENTIFICATION NUMBER, NAME AND ADDRESS (cont.)

Postal Service abbreviations must be used for the abbreviation for the state. The zip code provided should be the vendor's zip+4 code as assigned by the U.S. Postal Service. This is always 5 numbers, a hyphen, and 4 numbers, i.e., 12345-6789. The dash is required on all paper documentation. The zip code field on the transaction record is only a nine-position field and does not require the dash.

Any unused fields must be space filled.

APPENDIX 4**MAGNETIC TAPE TRANSMITTAL CONTROL SLIP****PURPOSE**

The Magnetic Tape Transmittal Control Slip (SCO-059 Attached) is used by State agencies in transmitting commercial voucher tapes and the accompanying hardcopy documents to the Comptroller.

TIMING REQUIREMENTS

The Magnetic Tape Transmittal Control Slip should be submitted with each commercial voucher tape.

DISTRIBUTION

The Comptroller requires two copies of the form and they should accompany the commercial voucher tape along with a copy of the Agency Balance Report. The Comptroller will return one copy to the transmitting agency as verification of receipt of the magnetic tape.

CONTENTS

The basic contents are the transmitting agency, reel number, tape identifier, description of tape contents, number of hardcopy documents and control totals.

APPENDIX 4

AGENCY TAPE BALANCING REPORT

A computer generated balancing report with the information detailed below must accompany each Commercial Voucher tape sent to the Comptroller.

Date: 07/15/00
Reel No: A52512
Agency : Example Agency

<u>Appropriation Code</u>	<u>Fiscal Year</u>	<u>Voucher Number</u>	<u>Voucher Amount</u>	<u>Processing Type</u>
421 42301 1910 00 99	00	70073614	54,290.85	P
421 42301 1910 00 99	00	70073615	3,284.42	P
421 42301 1910 01 99	00	70073633	454.59	P
421 42301 1910 01 99	00	70073641	313.00	P
421 42301 1910 01 99	00	70073642	888.52	R
957 42355 1200 00 00	00	70073643	41,665.71	R
957 42355 1200 00 00	00	70073644	296,435.71	R
957 42355 1200 00 00	00	70073645	26,787.81	R
957 42355 1200 00 00	00	70073701	30.00	T
957 42355 1200 00 00	00	70073702	22,598.50	T
957 42355 1200 00 00	00	70073703	735.81	T

Voucher Count 11
Total Voucher Amount 447,484.92

This invoice voucher certification is hereby specifically incorporated into and made part of the invoice vouchers listed here on, the same as if such certification were fully set out in such vouchers. It is understood that the signing of this certification constitutes a signing and certification of all and each said voucher.

The goods or services specified on this voucher were procured pursuant to a formal, written contract the terms of which require advance payment. The contract requires the goods or services to be delivered or received prior to August 31, "20XX" or it was not possible to execute a written contract for the goods or services specified on this voucher. It is anticipated that the goods or services will be received or delivered prior to August 31, "20XX".

I certify that the goods and services specified on the above listed vouchers were for the use of this agency and that the expenditures for such goods or services were authorized and lawfully incurred; that such goods or services met all the required standards set forth in the purchase agreements or contracts to which these vouchers relate; and that the amounts shown on these vouchers are correct and are approved for payment. If applicable, the reporting requirements of Section 5.1 of "an act to create the Bureau of the Budget and to define its powers and duties and to make an appropriation", approved April 16, 1969, as amended have been met.

Agency Head

Date

APPENDIX 5**STANDARDS FOR VOUCHER TRANSACTION DESCRIPTION FOR PRE-AUDIT**

The following standards are to be used to complete the data entry for a payment voucher. The purpose of the description is to provide enough information to permit a pre-auditor (or post-auditor) to understand the nature of the transaction. Auditors are not usually familiar with the detailed operations of State agencies and the specialized account codes and abbreviations that may be used by agencies for internal purposes. It is, therefore, necessary for Voucher Transaction Descriptions to be clear.

A more complete reference is located at SAMS Chapter 17.20.20.

STANDARDS FOR PAYMENT VOUCHER INPUT**Invoice Description:**

One 360 byte alphanumeric field. This description should be sufficiently clear to permit a pre-auditor to understand the purpose and nature of the goods acquired or services rendered. Abbreviations are permitted only when the abbreviation is generally understood. Agency specific abbreviations or program codes should not be used as a description unless otherwise explained in the text of the description.

Example 1:

Temporary clerical office assistance in connection with the Temporary Aid to Needy Family Program (TANF) (CFDA 87.100956)

Example 2:

Reconstruction of engine and transmission of Navistar Dump Truck.

Example 3:

Grant to Elkhart Fire District for purchase of new fire truck

Example 4:

Purchase 2 chairs @ \$899 each, 2 credenzas @ \$523 each, and 2 file cabinets @ \$350 each for Director's Springfield office.

APPENDIX 5

STANDARDS FOR VOUCHER TRANSACTION DESCRIPTION FOR PRE-AUDIT (cont.)

Date of service:

Two eight byte fields. The first field should contain the beginning date for when the goods were received or services rendered. The second field should contain the ending date for when goods were received or services rendered. If all the goods or services being paid for on this voucher were received or rendered on the same day, then the same date should be recorded for both fields.

Example:

022400 031800

GAAP Code (Reference SAMS Manual):

One four byte alphanumeric field. This code corresponds with the GAAP expenditure classifications. Refer to the SAMS manual for specific codes and their definition.

Example:

7500

APPENDIX 6

Voucher Addenda Record Edits

The addenda record(s) will immediately follow the voucher transaction and contain detailed remittance information related to the voucher transaction. There may be multiple addenda records for each voucher transaction record. Each addenda record must be related to the same voucher transaction. Voucher addenda records will provide remittance information electronically to the vendor. Fields on the addenda record must not contain an asterisk (*) or backslash (\). Addenda fields should be left justified and use no more than one space between characters; more than one space constitutes the end of a field. Fill unused numeric fields with zeroes, unless the last payment related data segment is not going to be used. Each addenda record contains 30 characters of control data and two 435 byte payment related data segments. If the last segment is not used, the entire segment of 435 bytes must be spaces.

EXAMPLE: If the voucher contains five payment invoices, three addenda records would be required. The third addenda record would contain the fifth invoice in the first payment related data segment and the second segment would be initialized to spaces.

<u>DATA ELEMENT</u>	BYTES		<u>PICTURE</u>	<u>EDIT(S)</u>
	<u>FROM</u>	<u>THRU</u>		
Record Type	1	2	9(2)	Value must be 98 and must follow a voucher record or another addenda record.
Voucher Number	3	10	X(8)	Voucher number must match bytes 21-28 of the Voucher Transaction Record. List vouchers CANNOT have addenda records.
TIN (Taxpayers' Identification Number)	11	19	9(9)	Must match bytes 51-59 of Voucher Transaction Record.
Addenda Sequence Number	20	21	9(2)	Must be greater than prior sequence number and less than next sequence number.
Total Number of Addenda Records	22	23	9(2)	Limit of ten per voucher.
Beginning Date of Service	91	96	9(6)	If used, beginning date must be within bytes 507-522 of the Voucher Transaction Record and must be less than or equal to bytes 97-102 of the Voucher Addenda Record.

APPENDIX 6

<u>DATA ELEMENT</u>	BYTES		<u>PICTURE</u>	<u>EDIT(S)</u>
	<u>FROM</u>	<u>THRU</u>		
Ending Date of Service	97	102	9(6)	If used, ending date must be within bytes 507-522 of the Voucher Transaction Record and must be greater than or equal to bytes 91-96 of the Voucher Addenda Record.
Gross Amount/ Credit Memo	139	148	9(8)V99	Credit memo and adjustment amount are signed fields. Gross amount + credit memo amount + adjustment amount = net amount. The total of all Voucher Addenda Record net amounts must equal Voucher Transaction Record voucher amount field bytes 67-76.
Amount/ Adjustment	171	180	S9(8)V99	
Amount/ Net	203	212	S9(8)V99	
Amount	213	222	9(8)V99	
Beginning Date of Service	526	531	9(6)	If used, beginning date must be within bytes 507-522 of the Voucher Transaction Record and must be less than or equal to bytes 532-537 of the Voucher Addenda Record
Ending Date of Service	532	537	9(6)	If used, ending date must be within bytes 507-522 of the Voucher Transaction Record and must be greater than or equal to bytes 526-531 of the Voucher Addenda Record.
Gross Amount/ Credit Memo	574	583	9(8)V99	Credit memo and adjustment amount are signed fields. Gross amount + credit memo amount + adjustment amount = net amount. The total of all Voucher Addenda Record net amounts must equal Voucher Transaction Record voucher amount field bytes 67-76.
Amount/ Adjustment	606	615	S9(8)V99	
Amount/ Net	638	647	S9(8)V99	
Amount	648	657	9(8)V99	

APPENDIX 7

OTHER TAPE EDITS

SCHEDULE RECORD

<u>DATA ELEMENT</u>	<u>BYTES FROM</u>	<u>TO</u>	<u>PICTURE</u>	<u>EDIT(S)</u>	<u>ERROR MESSAGE</u>
Processing Type	59	59	X(1)	List voucher cannot have addenda records	List voucher # has addenda record #.

VOUCHER TRANSACTION RECORD

<u>DATA ELEMENT</u>	<u>BYTES FROM</u>	<u>TO</u>	<u>PICTURE</u>	<u>EDIT(S)</u>	<u>ERROR MESSAGE</u>
Invoice Number	35	44	X(10)	If Voucher Addenda Records are used, this field must not be spaces. Suggest using the first invoice number on addenda record.	Invoice number field must not be spaces when voucher addenda record is used.
Invoice Date	45	50	9(6)	If Voucher Addenda Records are used, this field must not be zeroes. Suggest using the first invoice date on addenda record.	Invoice date must not be zeroes when voucher addenda is used.
Proper Billing Date	60	65	X(6)	The proper billing date must be spaces, all 8's, all 9's or a valid date (MMDDYY format). If a valid date, then it must be less than the date processed by IOC. If all 9's, then addenda records must contain proper billing date.	Invalid proper billing date. Proper billing date greater than IOC processing date. Proper billing date not found on addenda.
Zip Code	266	274	X(9)	The first 5 bytes must not have spaces. If the last 4 bytes are all zeroes, IA5a changes to spaces.	First 5 bytes of zip code includes spaces.

APPENDIX 7

VOUCHER ADDENDA RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>PICTURE</u>	<u>EDIT(S)</u>	<u>ERROR MESSAGE</u>
	<u>FROM</u>	<u>TO</u>			
Proper Billing Date Occurrence 1	381	386	X(6)	The proper billing date must be spaces or a valid date (MMDDYY format).	Invalid proper billing date.
				If a valid date, then it must be less than the date processed by IOC.	Proper billing date greater than IOC processing date.
Proper Billing Date Occurrence 2	816	821	X(6)	The proper billing date must be spaces or a valid date (MMDDYY format).	Invalid proper billing date.
				If a valid date, then it must be less than the date processed by IOC.	Proper billing date greater than IOC processing date.

Magnetic Tape Transmittal Control Slip

1. To: Office of the Comptroller Attn. _____ 325 West Adams Street Springfield, Illinois 62704-1858		2. From: Telephone: () _____	
3. Date	4. Reel Number	5. Tape Identifier	
6. Contents - Specify		7. Hard Copy Documents No. of Boxes/Envelopes: _____	
8. Control Totals No. of Schedules _____ No. of Obligations or Voucher Transactions _____ Total Dollar Amount of Transactions _____ Obligation TIN Total _____		9. Comments 10. For Comptroller Use	

SCO-059 Side 1

Instructions For Completion

1. Specify either "Obligations" or "Voucher Control" in the Attention line.
2. Name and Address of Transmitting Agency. Indicate telephone number for agency contact.
3. Date of Transmittal.
4. External reel number of tape.
5. A unique identifier such as external reel number or agency assigned number. This is the Tape Identifier number contained in the Header Record on the tape.
6. Specify type of documents on the tape - Obligations, Commercial Vouchers, Motor Fuel, Circuit Breaker, etc.
7. Specify no. of boxes/envelopes of hard copy documents accompanying the tape.
8. Fill in the Control Totals.
9. Any pertinent Comments.

SCO-059 Side 2

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.45 1 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	INTEREST PENALTY REQUIREMENTS	REVISION NUMBER 03-003

INTEREST PENALTY REQUIREMENTS

It is the responsibility of each State agency to develop and implement internal procedures that will permit full compliance with the provisions of the State Prompt Payment Act (30 ILCS 540/1, *et seq.*) and the rules jointly promulgated by the State Comptroller and the Department of Central Management Services to govern the uniform application of that Act (See Exhibit 17.20.45-A).

PURPOSE

The State Prompt Payment Act generally provides for a late payment interest penalty to be paid to a vendor under certain conditions.

The Act states that, in any instance where a State official or agency is late in payment of a vendor's bill or invoice for goods or services furnished to the State, as defined in Section 1 of the Act, properly approved in accordance with the rules promulgated by the State Comptroller and the Department of Central Management Services (See Exhibit 17.20.45-A), the State official or agency shall pay interest to the vendor in accordance with the following:

(1) Any bill approved for payment under the Act must be paid within 60 days of the receipt of the Proper Bill. If payment is not made within this 60 day period, an interest penalty of 1.0% of any amount approved and unpaid shall be added for each month or fraction thereof after the end of this 60 day period, until final payment is made.

(2) Unless different late payment terms are reduced to writing as a contractual agreement, the State official or agency shall automatically pay interest penalties required by the Act amounting to \$50 or more to the appropriate vendor. For interest of at least \$5 but less than \$50, the vendor must initiate a written request for the interest penalty when such interest is due and payable.

(3) The provisions of the Act apply to State employees who are reimbursed for travel.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.45 2 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	INTEREST PENALTY REQUIREMENTS	REVISION NUMBER 03-003

RULES

The State Comptroller and the Department of Central Management Services have promulgated rules to govern the uniform application of this Act (See Exhibit 17.20.45-A). These rules include procedures and time frames for the agency approval of a bill or invoice from a vendor for goods or services furnished to the State.

A "bill or invoice" may be either the vendor's standard invoice for goods or services or a completed State of Illinois invoice-voucher when used by the vendor in lieu of the vendor's standard invoice for goods and services. In the case of capital improvements, the vendor's bill may be considered to be the invoice-voucher prepared by the contractor as the result of a "pay meeting". For reimbursements to State Employees for travel expenses, the bill is the Travel Voucher.

Approval of a bill or invoice means final approval of the voucher by the agency head.

"Payment of the bill" takes place on the issue date of the warrant.

Agencies must maintain written records reflecting the following date or dates on which:

- (1) the goods were received and accepted or the Services were rendered;
- (2) the Proper Bill was received by the State agency;
- (3) approval for payment of a bill was given by the Agency;
- (4) a vendor bill was disapproved, in whole or in part, based upon a defect or what the State agency believes to be a defect; and
- (5) the payment was issued by the Comptroller's Office.

The above dates can be maintained by keeping the original bill, date-stamping the relevant dates on the bill, or by other reliable means approved by the agency.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.45 3 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	INTEREST PENALTY REQUIREMENTS	REVISION NUMBER 03-003

In instances where the vendor must initiate a written request for the interest penalty when such interest is due and payable (interest of at least \$5 but less than \$50), the request shall include a description of the original transaction, including invoice date, invoice amount, the date the bill was presented to the official or agency, and the vendor's Taxpayer Identification Number.

Interest shall be paid from the same appropriation line item as that from which the principal is paid.

If the appropriation from which the principal was paid has lapsed, the Illinois Court of Claims shall, in its investigation of payments due claimants, provide for interest penalties as prescribed in the State Prompt Payment Act.

CALCULATION

Unless different late payment terms were reduced to writing, interest shall be simple interest calculated on a daily basis from the end of the 60 day period which begins the day after receipt of a Proper Bill until the date the final payment is made (not including issue date). Interest can be calculated by multiplying the payment times the daily interest factor of .00033 times the days elapsed from approval to payment less 60.

$$\text{Amount of payment} \times .00033 \times (\text{Days elapsed} - 60) = \text{Interest penalty}$$

The daily interest factor was determined according to the following formula:

$$1\% \text{ per month} \times 12 \text{ months} / 365 = .00033 \text{ or } .033\%$$

Assume the agency receives a Proper Bill for \$53,231.69 on July 7, 2002 for which a warrant is issued in payment on September 28, 2002. The number of days elapsed from July 8, 2002 through September 27, 2002, inclusive, is calculated as follows:

July 8 - 31	24
August 1 - 31	31
September 1 - 27	<u>27</u>
Days elapsed	<u>82</u>

The interest payable is then calculated by multiplying the daily interest factor of .00033 times 22 (82 less 60) times the amount of the payment, \$53,231.69:

$$.00033 \times (82 - 60) \times \$53,231.69 = \$386.46$$

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.45 4 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	INTEREST PENALTY REQUIREMENTS	REVISION NUMBER 03-003

Interest must automatically be paid to the vendor because it is \$50 or more. The vendor is not required to request the interest. To assist agencies in determining whether and to what extent late payment interest is due, the Comptroller distributes to each agency a monthly "Agency Commercial Voucher Listing" which provides issue dates for warrants issued during the report month for the agency's commercial and travel vouchers. This report is also available, upon request, on microfiche and - for agencies with access to the Department of Central Management Services' Central Computer Facility - on disk, tape, or cartridge upon authorization by the Office of the Comptroller.

PAYMENTS

Interest penalty payments must be processed on an Invoice-Voucher (C-13) payable to the vendor.

Interest penalty payments must be charged to the same expenditure authority account that the related goods or services is being, or was, charged. If payment for goods or services was charged to an appropriation which has since been reappropriated, the interest penalty payment should be charged to the reappropriation. Interest penalty payments are not subject to prior obligation. Therefore, "00" should be entered in the obligation number block (block 22) on the invoice-voucher.

The detail expenditure object code of 1991 should always be entered in block 18 of the voucher, regardless of the major object cited. The description block on the voucher must contain the expenditure authority account, voucher number of the voucher originally authorizing payment for the goods and services and date of payment. The description block must also include the following date or dates on which:

- (1) the date from which interest penalty is calculated (proper bill date);
- (2) the date of payment of the bill (warrant issue date); and
- (3) the voucher number of the voucher submitted by the Agency for payment of the bill.

EXCLUDED TYPES OF PAYMENTS

The State Prompt Payment Act applies to payments made from State funds which are appropriated by the General Assembly.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.45 5 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	INTEREST PENALTY REQUIREMENTS	REVISION NUMBER 03-003

The following types of payments are excluded from this Act, and accordingly, do not qualify for interest penalties:

- (a) Inter- and intra-agency payments. This includes transfers and payments to revolving funds, reimbursement of petty cash funds and imprest accounts, inter-fund transfers and inter-fund payments in which an agency or department serves as the vendor of goods or services.
- (b) Payments to State employees for personal services (salary only and not including health insurance benefits).
- (c) Awards and grants, as defined by the Comptroller's Office, including pass-through grants and distributive payments and refunds.
- (d) Contract retainers associated with construction contracts.
- (e) State Board of Education categorical grants.
- (f) Community College Board grants.
- (g) Illinois Student Assistance Commission grants.
- (h) Payments to local government entities, including school districts.
- (i) Payments of interest penalties.
- (j) Payments made to contractual employees (those payments are made generally via Contractual Service Payroll).
- (k) deleted
- (l) Payments from accounts or funds not appropriated by the General Assembly.
- (m) Gratuitous payments made to induce a business to remain in or to locate in this State.
- (n) Any type of payment to a Vendor assigned or sold by that Vendor to a different payee including any assignments made by the Vendors to the Department of Public Aid.
- (o) Barter transactions.
- (p) Payments made by a State agency comprised of federal funds only and no State or local funds.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.45 6 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	INTEREST PENALTY REQUIREMENTS	REVISION NUMBER 03-003

- (q) Medical and claims payments made under Workers' Compensation and Workers' Occupational Diseases Acts.
- (r) Tax refund
- (s) State Employee's Group Insurance Program payments covered by late payment interest provisions in 5 ILCS 375/6.12.

STATEMENT REQUIRED ON ALL INVOICE-VOUCHERS (C-13) FOR GOODS AND SERVICES AND TRAVEL VOUCHERS (C-10)

Section 5 of the Act requires that the state invoice or voucher shall indicate that payment of interest may be available for failure to comply with the State Prompt Payment Act.

To comply with this requirement, the remittance copy (copy 4) of each invoice-voucher (C-13) for goods or services and (copy 5) of each travel voucher (C-10) must contain the following statement (or words of similar import):

Payment of interest may be available if the State fails to comply with the State Prompt Payment Act, (30 ILCS 540/1, *et seq.*).

The above statement may be placed on any available portion of either side of the remittance copy of the invoice-voucher.

WAIVERS NOT TO BE REQUESTED

Section 6 of the Act states that "A State official or agency may not request any vendor to waive his rights, under this Act, to recover a penalty for late payment as a condition of, or inducement to enter into, any contract for goods or services."

TITLE 74: PUBLIC FINANCE
CHAPTER VIII: CENTRAL MANAGEMENT SERVICES

PART 900
JOINT RULES OF THE COMPTROLLER AND THE DEPARTMENT OF
CENTRAL MANAGEMENT SERVICES:
PROMPT PAYMENT

Section	
900.10	Scope
900.20	Definitions
900.30	General Duties of State Agencies
900.35	Duties of State Agencies: Interest Payments
900.40	Statement Indicating That Interest Penalty May Be Available
900.50	Other Interest Provisions
900.60	When a Payment is Late
900.70	Approval by the State
900.80	Submission and Receipt of Bills
900.90	When and How Vendors Must Request Interest
900.100	Calculation of Interest
900.110	No Interest on Interest
900.120	Exclusions
900.130	Special Rules and Procedures Regarding the Application of the Act to the State Employee's Group Insurance Program
900.140	Resolution of Disputes

AUTHORITY: Implementing the State Prompt Payment Act [30 ILCS 540].

SOURCE: Emergency rules adopted at 17 Ill. Reg. 11168, effective July 1, 1993, for a maximum of 150 days; emergency expired November 28, 1993; adopted at 18 Ill. Reg. 11498, effective July 11, 1994; amended at 24 Ill. Reg. 19049, effective December 18, 2000; amended at 25 Ill. Reg. 11351, effective August 28, 2001; emergency amendment at 26 Ill. Reg. 10939, effective July 1, 2002, for a maximum of 150 days; amended at 26 Ill. Reg. _____, effective _____.

Section 900.10 Scope

- a) These rules are applicable to all State agencies as defined in the Illinois State Auditing Act [30 ILCS 5] and shall be followed in determining whether and to what extent late payment interest is due.
- b) These rules apply to any bill for Goods or Services payable from funds appropriated by the General Assembly for periods on and after July 1, 2002, and do not affect bills payable from funds appropriated for prior periods.

Section 900.20 Definitions

Except as otherwise defined in Section 900.130, the following definitions shall be used in interpreting these rules:

"Act" shall be defined as: the State Prompt Payment Act [30 ILCS 540].

"Agency Head" shall be defined as: those persons given authority to approve payments for the various State officials and agencies as specified in the Act and Section 10 of the State Finance Act [30 ILCS 105/10].

"Bill" shall be defined as: the Vendor's standard bill or invoice for goods or services. For purposes of this Part, bill shall include a State employee's travel voucher submitted when the State employee has paid for the travel and will be reimbursed by the State.

"DCMS" shall be defined as: the Department of Central Management Services.

"Date of Approval of the Vendor's Bill" shall be defined as: the date on which the Agency Head or designee signs the voucher requesting the Comptroller's Office to pay the bill. For agencies whose computer systems automatically record an approval date as a voucher is prepared, the "Date of Approval" shall be defined as the approval date recorded by the computer system.

"Date of Payment" shall be defined as: the date of issuance of the payment by the Comptroller's Office.

"Goods and Services" and "Goods or Services" shall be defined as: items of merchandise, supplies, raw materials, finished goods and duty, duties or labor rendered by one or more persons to a State official or agency for monetary consideration.

"Month" shall be defined as: any 30-day period.

"Proper Bill" shall be defined as: a bill or invoice containing sufficient and correct information necessary to process the payment for a liability of a State agency as provided in this Part, the Comptroller's Statewide Accounting Management System (SAMS) manual, or as otherwise specified by the State agency responsible for payment.

"Vendor" shall be defined as: seller of goods or services. For purposes of this Part, Vendor shall include State employees who submit a travel voucher for reimbursement to the employees for travel.

Section 900.30 General Duties of State Agencies

- a) It is the duty and responsibility of each State agency to develop and implement internal procedures that will permit full compliance with the provisions of the Act, this Part and the Comptroller's SAMS manual.
- b) All State agencies must maintain written or electronic records reflecting the date or dates on which:
 - 1) the Goods were received and accepted or the Services were rendered;
 - 2) the Proper Bill was received by the State agency;
 - 3) approval for payment of a bill was given by the Agency;
 - 4) a Vendor bill was disapproved, in whole or in part, based upon a defect or what the State agency believes to be a defect; and
 - 5) the payment was issued by the Comptroller's Office.

Section 900.35 Duties of State Agencies: Interest Payments

- a) Interest penalty payments must be processed on a voucher, separate from the voucher the State agency submits for payment of the bill, payable to the Vendor. The voucher submitted for payment of the interest penalty shall include the date from which the interest penalty is calculated, the date of payment of the bill, and the voucher number of the voucher submitted by the Agency for payment of the bill.
- b) Interest penalty payments must be charged to the same expenditure authority account to which the related Goods or Services were charged, and indicate the detail object code for interest payable under the Act as specified in the SAMS manual. If the payment for Goods or Services was charged to an appropriation that has since been reappropriated, the interest penalty payment must be charged to the reappropriation.

- c) In the event the appropriation originally charged for the Goods or Services is exhausted and not reappropriated, the State agency shall, if authorized by law, transfer and obligate funds into the proper appropriation pursuant to 30 ILCS 105/13.2 for payment of the interest penalty.
- d) In the event the appropriation originally charged with the Goods or Services is exhausted and the State agency has exhausted its transfer of funds authority pursuant to 30 ILCS 105/13.2, the appropriation has lapsed or the agency has improperly refused to pay interest, Vendors may have recourse before the Court of Claims for payment of interest penalties.
- e) An interest penalty payment shall be deemed an outstanding liability of the fiscal year during which the contract for the Goods or Services giving rise to the interest penalty was entered.
- f) Upon receipt of a Vendor's written request or statement for the interest penalty, the State agency must respond to the Vendor's request within 60 days if the interest penalty is not appropriate under the Act, this Part, or the Comptroller's SAMS manual, along with the reason why the interest penalty will not be paid. If requests for interest should be presented to the Court of Claims, that requirement should be communicated to the Vendor.

Section 900.40 Statement Indicating That Interest Penalty May Be Available

- a) The remittance advice of each commercial payment must contain the following statement or words of similar meaning:

"Payment of interest may be available if the State fails to comply with the State Prompt Payment Act [30 ILCS 540]."
- b) In the case of electronic payments, the statement may be transmitted electronically or otherwise reflected within the information authorizing electronic payments.

900.50 Other Interest Provisions

No agency may enter into a contract with a late payment interest provision more generous to the vendor than that provided in this Part.

Section 900.60 When a Payment is Late

For bills payable from funds appropriated prior to FY03, a payment is late if the

Date of Payment is not within 60 days after the Date of Approval of the Vendor's bill. For bills payable from funds appropriated on and after July 1, 2002, a payment is late if the Date of Payment is not within 60 days after the receipt of a Proper Bill.

Section 900.70 Approval by the State

- a) A State agency shall review in a timely manner each bill after its receipt to determine if the bill is a Proper Bill. A bill is not a Proper Bill if it contains one of the following defects:
 - 1) lacks sufficient and/or correct information required by the agency to process the bill;
 - 2) lacks the Vendor's taxpayer identification number or a completed Internal Revenue Service Form W-9 or Form 147C certifying that the Vendor's taxpayer identification number has been applied for but not received and the Vendor is not subject to backup withholding due to underreporting; or
 - 3) is directed to an address or person other than the one designated in written instructions from the State.
- b) An agency shall approve Proper Bills or deny bills with defects, in whole or in part, within 30 days after receipt. Vendor bills denied during this 30 day period shall be assigned a new Date of Receipt when a corresponding Proper Bill is subsequently received.
- c) The State agency shall notify the Vendor upon the discovery of a defect, as soon as possible. The notification shall indicate the nature of the defect and any additional information necessary to correct the defect. The notification may be verbal or in writing, as the agency may determine is appropriate given the circumstances surrounding the payment and the nature of the defect in the bill. The State agency shall maintain adequate documentation of all such notifications and subsequent agency and Vendor actions so as to determine when and from what date late payment interest is due and to resolve any related Vendor disputes.

- d) If a Vendor bill is approved, in whole or in part, after the required 30 day period to approve or deny bills, late payment interest shall be due for the approved portion of the bill if the Date of Payment is not within 60 days after receipt of the Proper Bill or part of the bill.
- e) If a Vendor bill is denied, in whole or in part, after the required 30 day period to approve or deny bills and the denied bill or part of bill is subsequently approved for payment as originally submitted and denied, late payment interest shall be due for the approved portion of the bill if the Date of Payment is not within 60 days after original receipt of the Proper Bill or part of the bill. Vendor bills denied, in whole or in part, and not subsequently approved for payment as originally submitted and denied shall be assigned a new Date of Receipt when a Proper Bill is subsequently received.
- f) If the agency and the Vendor have not formally executed a contract and State law requires a written contract, any bills submitted before the formal execution shall be deemed to be received when the contract is executed. State law allows payments to be made only after the formal contract is executed for Supplies or Services over \$10,000 or Professional and Artistic Services over \$5,000.

Section 900.80 Submission and Receipt of Bills

- a) A bill submitted, lacking sufficient and/or correct information required by the State agency to process the bill, lacking taxpayer identification number, or to an address or person other than one designated in written instructions from the State shall not be considered a Proper Bill until it is completed, additional information provided, or it reaches the proper address or person.
- b) A bill submitted lacking the Vendor's federal taxpayer identification number shall not be considered a Proper Bill until the Vendor provides the taxpayer identification number or a completed Internal Revenue Service Form W-9 or Form 147C certifying that the Vendor's taxpayer identification number has been applied for but not received and that the Vendor is not subject to backup withholding due to underreporting.
- c) A bill received prior to acceptance of Goods or Services by the State shall be considered a Proper Bill no earlier than the date of acceptance. Acceptance means the date on which the State, to the best of its ability at that time, determines contract

requirements have been met. Acceptance for late payment calculation shall not be used by any Vendor to show acceptance of the Goods or Services for any other purpose.

- d) A bill received after acceptance of Goods or Services may be considered a Proper Bill no earlier than the date of receipt of the bill.
- e) A Vendor may submit bills for future performance, such as to make lease or installment purchase payments, in advance of scheduled due dates, but such bills for purposes of this Part shall not be considered received by the State any earlier than when the future performance by the vendor begins.
- f) When the parties do not contemplate submission of a physical bill to the State, such as to make scheduled payments per the terms of a contract, the date of final receipt or acceptance, whichever is later, of the Goods or Services shall be considered the date of the bill.
- g) State employees who are reimbursed by the State for their travel may receive late payment interest in accordance with this Part.

Section 900.90 When and How Vendors Must Request Interest

- a) Interest amounting to \$50 or more need not be requested by a Vendor. Agencies are responsible for calculating and paying such interest and are to do so within a reasonable time.
- b) Interest amounting to \$5 but less than \$50 must be requested by the Vendor.
 - 1) The Vendor must submit a written statement to the appropriate State agency specifically requesting the State agency to pay an interest penalty to the Vendor.
 - 2) The statement must include a description of the original transaction, the Vendor's taxpayer identification number, the date of the Vendor's invoice, the invoice amount and the date the bill was presented to the Agency.
 - 3) The statement should, if possible, include the Vendor's invoice number, the voucher number, the appropriation account code, the obligation number, the exact name of the Vendor or payee as the name appeared on the payment warrant, an estimate of the date upon which the interest

penalty begins to accrue and any other information reasonably needed by the State agency to verify the interest penalty payment.

- 4) A request for the late payment interest penalty should be submitted within 90 days after the Date of Payment.
 - 5) Agencies are responsible for paying such interest and are to do so within a reasonable time.
 - 6) Upon written request by the Vendor, an agency must disclose to the Vendor the date upon which an interest penalty begins to accrue.
- c) Interest amounting to less than \$5 will not be paid by the State, whether or not requested.
 - d) Interest is to be calculated for each individual Vendor bill received. A determination of whether an interest penalty is owed is to be made for each individual bill and may not be based upon summing interest from two or more bills together. If a State agency divides a Vendor bill into parts for payment from multiple funding sources, interest is to be calculated for each individual part in order to determine if interest is owed for that part of the bill.

Section 900.100 Calculation of Interest

- a) Interest is calculated at the rate of 1% per month. This results in a daily interest factor of .00033 (.01/30).
- b) For each day payment is late, the amount late shall be multiplied by the daily interest factor to determine the late payment charge.
- c) The interest penalty shall be simple interest and not compound interest, meaning that the interest penalty is computed on the amount of the bill only and shall not include previously accrued interest.
- d) Interest shall begin accruing on the 61st day after receipt of a Proper Bill and shall continue to accrue until the bill is paid by the Comptroller's Office.

- e) Interest shall not accrue on the Date of Payment. In the event the Date of Payment is the same date that interest begins to accrue, there shall be no interest payable by the State for purposes of efficiency to the State.

Section 900.110 No Interest on Interest

A request for payment of interest under this Act is not considered a bill and, therefore, not subject to the provisions of the Act; interest is not paid on an interest payment.

Section 900.120 Exclusions

The following non-exhaustive list represents the types of payments that are excluded from the Act and consequently do not qualify for interest penalties:

- a) Inter- and intra-agency payments. This includes transfers and payments to revolving funds, reimbursement of petty cash funds and imprest accounts, inter-fund transfers and inter-fund payments in which an agency or department serves as the Vendor of Goods or Services.
- b) Payments to State employees for personal services (salary only and not including health insurance benefits).
- c) Awards and grants, as defined by the Comptroller's Office in SAMS Manual Procedure 15, including pass-through grants and distributive payments and refunds.
- d) Contract retainers associated with construction contracts.
- e) State Board of Education categorical grants.
- f) Community College Board grants.
- g) Illinois Student Assistance Commission grants.
- h) Payments to local government entities, including school districts.
- i) Payments of interest penalties.
- j) Payments made to contractual employees (these payments are generally made via a Contractual Services Payroll Voucher).
- k) Deleted.

- l) Payments from accounts or funds not appropriated by the General Assembly.
- m) Gratuitous payments made to induce a business to remain in or to locate in this State.
- n) Any type of payment to a Vendor assigned or sold by that Vendor to a different payee, including any assignments made by the Vendors to the Department of Public Aid.
- o) Barter transactions.
- p) Payments made by a State agency comprised of federal funds only and no State or local funds.
- q) Medical and claims payments under the Workers' Compensation and Workers' Occupational Diseases Acts.
- r) Tax refunds.
- s) State Employee's Group Insurance Program payments covered by late payment interest provisions in 5 ILCS 375/6.12.

Section 900.130 Special Rules and Procedures Regarding the Application of the Act to the State Employee's Group Insurance Program.

For claims for payment related to the State Employee's Group Insurance Program the following applies:

- a) Late payment interest pertaining to health care payments may be made to and requested by a:
 - 1) Member -- any person who receives benefits through the State Employees Group Insurance Act program and whose benefits are paid through the Health Insurance Reserve Fund.
 - 2) Vendor -- any provider of health care to a member.
- b) The Date of Approval shall be the date the Department of Central Management Services approves the bill. The approval date given by an Administrative Services Organization (ASO) is not approval for purposes of determining whether a payment is late.
- c) The Date of Payment of the claim to the member or Vendor shall be the later of the date on the check or the date DCMS instructs a claims

administrator to make the payment; ordinarily, this date is referred to as the date the payment has been released.

- d) A request for interest must contain the following information to be processed:
 - 1) An Explanation of Benefits Form from the State's Administrative Services Organization. A duplicate is available from the ASO if needed; or
 - 2) Name of employee/member and claimant
Social Security number
Date of Service
Amount of claim
Claim control number
- e) Interest shall be payable only to the designated payee indicated on the claim. Ordinarily, the payee is the Vendor; however:
 - 1) if the payment of the claim has not been assigned to the Vendor by the member, interest may be requested by and paid to the member;
 - 2) if the Vendor is designated as the payee on the claim, the Vendor is entitled to any interest penalty due by the Act and the Vendor shall not charge the member interest on any unpaid balance of the claim;
 - 3) if payment of the claim is to be paid directly to the Vendor, and the member has paid any or all of the claim in advance of payment to the Vendor, the Vendor shall not charge the State or the member any late payment interest after the date the member made payment and shall so certify on its request for interest.

900.140 Resolution of Disputes

In the event a situation arises which is not covered by this Part or the proper course of action is unclear, the Comptroller and the Director of the Department of Central Management Services or their designees shall meet to make determinations and, if necessary, suggest modifications to the rules to be adopted pursuant to Sections 5-40, 5-45 or 5-50 of the IAPA. In any such determination, the interested parties will be given an opportunity to make their views known as a part of the decision making process. The Comptroller and the Director of the Department of Central Management Services shall employ the following standards in making interpretations of this Part:

- a) fairness to the Vendor and to the State.
- b) avoidance of litigation.
- c) efficiency to the State.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.55 1 of 16
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	CONTRACTUAL SERVICE VOUCHER	REVISION NUMBER 03-003

CONTRACTUAL SERVICE VOUCHER (Form C-02)

OVERVIEW

The Contractual Service Voucher (Exhibit 17.20.55-A) is to be used for vouchering payments subject to withholding taxes (federal or state income taxes, backup withholding, and/or FICA taxes), which have not been authorized to process using the Comptroller's salary payroll system. Examples include payments to Lottery, non-resident aliens, etc. For any exceptions, the Comptroller's Office must be contacted for authorization.

CONTRACTUAL EMPLOYEES

The Internal Revenue Service (IRS) and the Illinois Department of Revenue require federal and state income tax withholding on compensation paid to individuals who perform personal services for the State on a contractual basis who are deemed "employees" under IRS regulations.

Contractual employees who work in certain State educational facilities may qualify for membership in the Teachers' Retirement System. Employers of members of the Teachers' Retirement System are required to withhold contributions to the System.

Contractual employees do not qualify for inclusion in the State Employees' Retirement System, the State Universities Retirement System, or the State Employees Group Insurance Program.

Contractual employees, will be, in most cases, subject to the full 7.65% FICA tax if they are not covered under a pension plan that meets a specific defined contribution rule. (FICA, means the combined total of the Social Security tax (OASDI) of 6.2% and the Medicare tax (HI) of 1.45%).

The Internal Revenue Service has determined that an employee meets this minimum benefit rule if he or she contributes at least 7.5% of his or her State compensation to a pension plan.

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.55 2 of 16
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	CONTRACTUAL SERVICE VOUCHER	REVISION NUMBER 01-001

It is the responsibility of each agency to determine whether payments to individuals who perform personal services for the State are to be treated as "wages" paid to "employees" for federal and state income tax withholding purposes. The following guidelines are to be applied. The terms "services" and "personal services" as used herein are to be interpreted in their generally accepted meanings; not as defined in the Illinois statutes. Payments for non-personal services, such as rent for the use of a building or other physical facility or reimbursement of travel and other similar expenses, are not subject to withholding. Similarly, the term "person" is limited to individuals; amounts paid to partnerships and corporations are not subject to withholding even though such payments may represent compensation for personal services rendered by a member or representative of such entities.

1. Generally, all payments to persons who provide personal services to the State who are deemed to be "employees" are subject to both federal and state income tax withholding. A person providing personal services may be a State employee for income tax purposes even though (a) he is paid out of the contractual services, awards and grants, permanent improvements, lump sums, or other line item budgets, rather than through the regular payroll, (b) his agreement with the State provides that he is an independent contractor, and (c) he is not treated as an employee for State insurance and pension benefits. The test for determining whether a person who provides such services is an employee for income tax purposes is whether the State has the right to control and direct the performance of the services, not only as to the result to be accomplished, but also as to the details and means by which that result is to be accomplished. Thus a person will be deemed an employee of the State for income tax if he is subject to the will and control of the State, not only as to what shall be done, but also as to how it shall be done. It is not necessary, however, that the State actually direct or control the manner in which the services are performed; it is sufficient if it has the **right** to do so. Moreover, the fact that a person may provide services for a short period of time does not preclude him from being classified as an employee for income tax purposes. For example, a secretary may be an employee even though she works for only one day.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.65 1 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	SIGNATURE CARD (Form SCO-095)	REVISION NUMBER 03-003

SIGNATURE CARD (FORM SCO-095)

PURPOSE

The Signature Card (Exhibit 17.20.65-A & B) is used by State employees to provide specimen signatures to the Comptroller for persons authorized to sign the agency head approval line on vouchers or on the Agency Tape Balancing Report. The card is also prepared for individuals authorized to affix the signature of the agency head on the voucher's agency head line, such as with a signature machine.

TIMING REQUIREMENTS

Frequency of submission of a new and revised Signature Card(s) is dependent on when the use of a signature is authorized, its authority is expanded to other forms, or the period for which the signature was valid has lapsed. Agencies must notify the Comptroller by memorandum when a Signature Card, which is on file, should be revoked.

DISTRIBUTION

For control, **two** Signature Cards are prepared and are filed with the Comptroller.

CONTENTS

Refer to Exhibit 17.20.65-A & B.

REFERENCE

Block 1

CONTENTS

Type the name (last, first, middle initial) of either the agency head or if the card represents a delegation of authority to sign or affix the signature of the agency head, the name of the person to whom the authority has been delegated.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.20.65 2 of 3
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	SIGNATURE CARD (Form SCO-095)	REVISION NUMBER 01-001

REFERENCE

CONTENTS

Block 2	Sign or affix the signature or facsimile signature of the agency head precisely as it will appear on the voucher or agency tape balancing report. Please note that Section 9.02 of an "Act in relation to State Finance" requires that if the agency head signature is signed or affixed by someone other than the agency head, the voucher must also have the <u>signature</u> of the person signing or affixing the signature. Initials are not acceptable.
Block 3	Type the agency name here.
Block 4	Enter the three-digit agency group and agency codes as per Procedure 11.50.40 Organization Unit Code Assignment."
Block 5	Enter the Social Security Number of the individual receiving the signature authority.
Block 6	Place an X in the appropriate blocks indicating which vouchers the individual is authorized to sign. Please note that placing an "X" in the first box authorizes signature authority for a variety of voucher types. If you wish to restrict signature authority to a specific type, cross out the voucher types for which you wish to withhold signature authority.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.10.10 1 of 1
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	INTRODUCTION	REVISION NUMBER 03-003

INTRODUCTION

The Office of the Comptroller implemented a statewide vendor database within SAMS effective July 1, 1997. The purpose of the Comptroller's vendor database is to provide a central repository of vendor data, and will be used in part to maintain totals for state commercial payments to vendors in order to comply with the Internal Revenue Service's informational return reporting requirements.

Vendors will be added to this database automatically from payment voucher documents if the vendor does not exist within the statewide vendor database, unless the SAMS object code identifies the payment as being 1099 reportable. Therefore each Payment Voucher must contain a Vendor Identification Number (VIN), the Vendor Name, and the Vendor Address. The VIN for an individual and business entity is the nine digit federal Taxpayer Identification Number (TIN). The vendor identification number for a governmental unit should be the nine digit TIN when available. Agencies should make a concerted effort to obtain a TIN from these entities. Governmental units that do not have a TIN should be encouraged to apply for one with the Internal Revenue Service. Agencies should contact the Comptroller's Office for instructions on processing payments to governmental entities that cannot obtain a TIN. Payment documents will not be processed without the VIN, an associated vendor name, and an associated vendor address.

In the case of a payment voucher document containing an object code identified as 1099 reportable, the vendor must already be established in the vendor statewide database and certified by the Comptroller's Vendor Unit. It is the responsibility of the agency to request W-9 forms from their vendors and forward them to the Comptroller's Office for certification. NOTE: In cases where the vendor has provided a TIN to the agency, and the agency has included the TIN on the voucher, a temporary certification provision has been established to allow the payment voucher to automatically add and certify the vendor for a temporary period. This allows the vendor to receive the initial payment and also provides an avenue for the Comptroller's Office to automatically match the vendor name and TIN against the Department of Revenue database. If a match is made, the vendor is changed to a permanent certified status and the paying agency does not need to obtain a W-9 form. If a match is not made and the temporary period has expired, the vendor is no longer certified. A W-9 form is then required to permanently certify the vendor and to process subsequent reportable payments.

Exceptions to the certification process are approved by the Comptroller's Office and include certifications obtained from the Department of Revenue, Social Security Administration, and the Internal Revenue Service.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.10.15 3 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	INTERNAL REVENUE SERVICE REQUIREMENTS	REVISION NUMBER 03-003

If the payee fails to supply this information, the agency must contact the Comptroller's Office for processing instructions.

To prevent payment delays and avoid backup withholding, we urge all state agencies to obtain valid TINs from all payees prior to soliciting service.

Any questions regarding backup withholding should be referred to the Vendor Unit at 217/557-3376.

Awaiting TIN Certification

The vouchering agency should instruct a payee who has not applied for a TIN to apply for one immediately. To apply, the payee should use Form SS-5, Application for a Social Security Number Card (for individuals), which is available from the local office of the Social Security Administration or Form SS-4, Application for Employer Identification Number (for business entities), which is available from the local Internal Revenue Service office. Form SS-4 may also be obtained from the IRS by calling 1-800-TAX-FORM or from the IRS's Internet website at www.irs.gov.

In cases where payment is due a vendor during the time the application for the TIN is pending, agencies should obtain an "awaiting TIN certification" on IRS Form W-9. The vendor must write "Applied For" in the space for the TIN, sign and date the form. Payees are subject to backup withholding on all payments until a TIN is provided. Agencies must call the Vendor Unit to request an assigned vendor number to process the voucher. When the agency receives a new W-9 form with a valid TIN, the form should be sent to the Comptroller's Office at the address on the following page.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	VENDOR IDENTIFICATION STRUCTURE	PROCEDURE - PAGE NO. 19.10.15 4 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2002
PROCEDURE	INTERNAL REVENUE SERVICE REQUIREMENTS	REVISION NUMBER 02-002

Any questions regarding the assignment of temporary Vendor Identification Numbers should be referred to:

Vendor Unit-Awaiting TIN Certification
Office of the Comptroller
325 West Adams Street
Springfield, Illinois 62704
Phone: 217/557-3376

Foreign Vendors

Payments to foreign vendors that are providing products or services in their country of origin should be submitted on C-13 Invoice Vouchers. Effective July 1, 1998, all Invoice Vouchers submitted for payment to foreign vendors without a valid TIN should use 676011513 as the vendor number.

Payments to foreign vendors that are providing products or services in the United States must be submitted on C-02 Contractual Services Vouchers so that taxes can be withheld. Agencies must contact the Contractual Payroll unit to receive an assigned vendor number to place on the voucher.

Vouchers submitted for payment to foreign vendors should use the following address format:

Vendor Name	Clark Thomas
Street Address	117 Russell Drive
City Zip Code	London W1P6HQ
Country FN 00000	England FN 00000

The state field should be FN.
The zip code field should be all zeroes.

Duplicate Taxpayer Identification Numbers

There are instances where the Comptroller may have a vendor on file with a valid EIN and an agency submits a voucher for another vendor whose SSN is the same 9-digit number. When this occurs, the Comptroller will assign a unique number for the purpose of processing the voucher. The agency will be notified of this number assignment so that any future vouchers will be processed with the correct number.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	WARRANTS	PROCEDURE - PAGE NO. 21.10.20 1 of 7
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	STATUTE REFERENCE	REVISION NUMBER 03-003

STATUTE REFERENCE

Statutory authority for the issuance, return, voidance and replacement of warrants is contained in the "State Comptroller Act (15 ILCS 405)." Guidance in applying these provisions is contained throughout this section.

15 ILCS 405/9

Sec 9. Warrants; vouchers; preaudit.

(a) No payment may be made from public funds held by the State Treasurer in or outside of the State treasury, except by warrant drawn by the Comptroller and presented by him to the treasurer to be countersigned except for payments made pursuant to Section 9.03 or 9.05 of this Act.

(b) No warrant for the payment of money by the State Treasurer may be drawn by the Comptroller without the presentation of itemized vouchers indicating that the obligation or expenditure is pursuant to law and authorized, and authorizing the Comptroller to order payment.

(c) The Comptroller shall examine each voucher required by law to be filed with him and determine whether unencumbered appropriations or unencumbered obligational or expenditure authority other than by appropriation are legally available to incur the obligation or to make the public funds. If he determines that unencumbered appropriations or other obligational or expenditure authority are not available from which to incur the obligation or make the expenditure, the Comptroller shall refuse to draw a warrant.

(d) The Comptroller shall examine each voucher and all other documentation required to accompany the voucher and shall ascertain whether the voucher and documentation meet all requirements established by or pursuant to law. If the Comptroller determines that the voucher and documentation do not meet applicable requirements established by or pursuant to law, he shall refuse to draw a warrant. As used in the Section, "requirements established by or pursuant to law" includes statutory enactments and requirements established by rules and regulations adopted pursuant to this Act.

(e) Prior to drawing a warrant, the Comptroller may review the voucher, any documentation accompanying the voucher, and any other documentation related to the transaction on file with him, and determine if the transaction is in accordance with the law. If based on his review the Comptroller has reason to believe that such transaction is not in accordance with the law, he shall refuse to draw a warrant.

(f) Where the Comptroller refuses to draw a warrant pursuant to this Section, he shall maintain separate records of such transactions.

(g) State agencies shall have the principal responsibility for the preaudit of their encumbrances, expenditures, and other transactions as otherwise required by law.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	WARRANTS	PROCEDURE - PAGE NO. 21.10.20 2 of 7
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	STATUTE REFERENCE	REVISION NUMBER 03-003

Time for Presentation of Warrants-Effect of Failure to Present-Date of Warrant. (15 ILCS 405/10.07)

Sec. 10.07. Warrants not presented to the State Treasurer within 12 months of the date of issuance shall be void, and the State Treasurer shall not pay any warrant presented to him or her after 12 months. Each warrant shall clearly bear a warning that it is void after 12 months from the date of issuance. Warrants outstanding after 12 months after issuance by the comptroller shall be cancelled by the comptroller and the State Treasurer. Each warrant shall show on its face the date of its issuance.

Warrants Undeliverable to Payee. (15 ILCS 405/10.08)

Sec. 10.08. Warrants undeliverable to the payee. If any warrant is undeliverable to the payee, it shall be returned to the comptroller, who shall if he determines that the warrant is undeliverable mark the face of the warrant "Canceled for Redeposit", cancel the warrant and transmit written notice to the vouchering agency of such cancellation.

Upon receiving a warrant returned for redeposit, the comptroller may redeposit it with the State Treasurer. Warrants mailed by the comptroller to the payee (or the payee's designated addressee) may be considered undeliverable if returned by the United States Postal Service after attempted delivery or may be remailed once by the Comptroller within 30 days of the date of return to a corrected address supplied by the issuing agency except that warrants paying grants to individuals under the Illinois Public Aid Code shall not be remailed. Warrants returned uncashed to the comptroller by any State agency, or by any person other than the payee, may, after inquiry as to its deliverability if the warrant is not void, be treated as an undeliverable warrant under this Section. Warrants returned to the comptroller which he determines to be deliverable or redeliverable shall be mailed by him to the payee or other designated addressee if a reasonable time remains before the warrant shall become void.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	WARRANTS	PROCEDURE - PAGE NO. 21.10.20 3 of 7
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	STATUTE REFERENCE	REVISION NUMBER 03-003

Return of Undeliverable Warrant in Possession of State Agency. (15 ILCS 405/10.09)

Sec. 10.09. Any warrant which comes into the possession of a State agency after delivery to the payee or after an attempt to deliver the warrant to the payee shall be promptly returned by the agency to the comptroller, and shall not be redelivered to the payee by any such agency. Upon the receipt of each returned warrant, the comptroller shall treat such warrant as provided in Section 10.08.

Lost, Mislaid, Destroyed or Void Warrants-Replacement Warrants.
(15 ILCS 405/10.10)

Sec. 10.10. (a) If any comptroller's warrant is lost, mislaid or destroyed, or becomes void after issuance, so that it cannot be presented for payment by the person entitled thereto, the comptroller, at any time before that warrant is paid by the State Treasurer, but within 5 years of the date of issuance, may issue a replacement warrant to the person entitled thereto. If the original warrant was not cancelled or did not become void, the comptroller, before issuing the replacement warrant, shall issue a stop payment order on the State Treasurer and receive a confirmation of the stop payment order on the original warrant from the State Treasurer.

(b) Only the person entitled to the original warrant, or his heirs or legal representatives, or a third party to whom it was properly negotiated or the heirs or legal representatives of such party, may request a replacement warrant. In the case of a warrant issued to a payee who dies before the warrant is paid by the State Treasurer and whose estate has been probated pursuant to law, the comptroller, upon receipt of a certified copy of a judicial order establishing the person or entity entitled to payment, may issue a replacement warrant to such person or entity.

(c) Within 12 months from the date of issuance of the original warrant, if the original warrant has not been canceled for redeposit, the comptroller may issue a replacement warrant on the original voucher drawing upon the same fund and charging the same appropriation or other expenditure authorization as the original warrant.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	WARRANTS	PROCEDURE - PAGE NO. 21.10.20 4 of 7
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	STATUTE REFERENCE	REVISION NUMBER 03-003

(d) Within 12 months from the date of issuance of the original warrant, if the original warrant has been canceled for redeposit, and if the issuance of the replacement warrant would not over-obligate the appropriation or other expenditure authority against which it is drawn, the comptroller may issue the replacement warrant. If the original warrant was issued against an appropriation or other expenditure authority which has lapsed, the replacement warrant shall be drawn on the Warrant Escheat Fund. If the appropriation or other obligational authority against which the replacement warrant is drawn has not lapsed, the comptroller shall notify the originating agency of the request for a replacement warrant and shall receive a replacement voucher from that agency before drawing the replacement warrant, which shall be drawn on the same fund and charged to the same appropriation or other expenditure authority as the original warrant.

(e) Within 12 months from the date of issuance of the original warrant, if the original warrant has been canceled for redeposit, the comptroller may not issue a replacement warrant where such issuance would over-obligate the appropriation or other expenditure authority against which the original warrant was drawn. Whenever the comptroller is presented with a request for a replacement warrant which may not be issued under the limitation of this subsection, if the appropriation or other expenditure authority against which the original warrant was drawn has not lapsed, the comptroller shall immediately inform the originating agency of the request and that the request may not be honored because of the resulting over-obligation, and shall request the agency to determine whether or not that agency will take some corrective action before the applicable expenditure authorization lapses. The originating agency shall respond to the comptroller's inquiry within 5 business days.

(f) After 12 months from the date of issuance of the original warrant, if the original warrant has not been cancelled for redeposit, the comptroller shall issue the replacement warrant on the Warrant Escheat Fund.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	WARRANTS	PROCEDURE - PAGE NO. 21.10.20 5 of 7
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	STATUTE REFERENCE	REVISION NUMBER 03-003

(g) Except as provided in this Section, requests for replacement warrants for more than \$500 shall show entitlement to such warrant by including an affidavit, in writing, sworn before a person authorized to administer oaths and affirmations, stating the loss or destruction of the warrant, or the fact that the warrant is void. However, when the written request for a replacement warrant submitted by the person to whom the original warrant was issued is accompanied by the original warrant, no affidavit is required. Requests for replacement warrants for \$500 or less, shall show entitlement to such warrant by submitting a written statement of the loss or destruction of the warrant, or the fact that the warrant is void on an application form prescribed by the Comptroller. If the person requesting the replacement is in possession of the original warrant, or any part thereof, the original warrant or the part thereof must accompany the request for replacement. The comptroller shall then draw such replacement warrant, and the treasurer shall pay the replacement warrant. If at the time of a loss or destruction a warrant was negotiated to a third party, however (which fact shall be ascertained by the oath of the party making the application, or otherwise), before the replacement warrant is drawn by the comptroller, the person requesting the replacement warrant must give the comptroller a bond or bonds with sufficient sureties, to be approved by the comptroller, when required by regulation of the comptroller, payable to the People of the State of Illinois, for the refunding of the amount, together with all costs and charges, should the State afterwards be compelled to pay the original warrant.

Return of Warrant Uncashed-Redeposit of Warrant Credit to Appropriation-Lapsed Appropriation-Void Warrant-Warrant Escheat Fund. (15 ILCS 405/10.14)

Sec. 10.14. If a warrant drawn upon the State Treasury or any other fund held by the treasurer is returned uncashed or redeposited by the comptroller or if a warrant has been cashed but the amount for which it was drawn, or any portion thereof, is returned to the State Treasury or to a separate fund held by the State Treasurer by reason of an erroneous payment or an overpayment, and the appropriation to which the warrant was charged has not lapsed, the amount so returned shall be credited to such appropriation and shall be available for expenditure, but if the appropriation to which the warrant was charged has lapsed or if the warrant was not charged to an appropriation, the amount so returned shall be credited to the fund on which the warrant was drawn and credited to the expenditure authorization to which the warrant was charged and shall be available for expenditure unless credit or availability is otherwise prohibited by law.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	WARRANTS	PROCEDURE - PAGE NO. 21.10.20 6 of 7
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	STATUTE REFERENCE	REVISION NUMBER 03-003

When a warrant becomes void and is canceled under Section 10.07, any money which has been set aside by the comptroller and the State Treasurer for the payment of such warrant shall escheat to the State of Illinois, and shall be paid into the Warrant Escheat Fund. Upon proper proof that any or all of the monies represented by the void warrant constituted an overpayment to which to payee was not entitled, a State agency may have those monies credited to the appropriation to which the void warrant was charged and the monies shall be available for expenditure, but if that appropriation has lapsed or if the warrant was not charged to an appropriation the monies shall be credited to the fund on which the warrant was drawn and credited to the expenditure authorization to which the warrant was charged and shall be available for expenditure unless such credit or availability is otherwise prohibited by law.

Refusal to Draw and Issue Replacement Warrant-Action in Court of Claims-Limitation. (15 ILCS 405/10.16)

Sec. 10.16. If the comptroller refuses to draw and issue a replacement warrant under Section 10.10, persons who are entitled under Section 10.10 to request a replacement warrant may file an action in the Court of Claims for the payment of the sum indicated due on the warrant. For the purpose of the limitations prescribed in Section 22 of "An Act to create the Court of Claims, to prescribe its powers and duties, and to repeal an Act herein named", filed July 17, 1945, as now or hereafter amended, the actions created in this Section shall accrue from the date of the Comptroller's refusal.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	WARRANTS	PROCEDURE - PAGE NO. 21.10.20 7 of 7
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	STATUTE REFERENCE	REVISION NUMBER 03-003

Direct Deposit of State Payments. (15 ILCS 405/9.03)

Sec. 9.03. Direct Deposit of State payments. The Comptroller, with the approval of the State Treasurer, may provide by rule or regulation for the direct deposit of any payment lawfully payable from the State Treasury and in accordance with federal banking regulations including but not limited to payments to: (i) persons paid from personal services, (ii) persons receiving benefit payments from him under the State pension systems, (iii) individuals who receive assistance under Articles III, IV and VI of The Illinois Public Aid Code, (iv) providers of services under the Mental Health and Developmental Disabilities Administrative Act, (v) providers of community-based mental health services, and (vi) providers of services under programs administered by the State Board of Education, in the accounts of those persons or entities maintained at a bank, savings and loan association, or credit union, where authorized by the payee. The Comptroller also may deposit public aid payments for individuals who receive assistance under Articles III, IV, VI, and X of the Illinois Public Aid Code directly into an electronic benefits transfer account in a financial institution approved by the State Treasurer as prescribed by the Illinois Department of Human Services and in accordance with the rules and regulations of that Department and the rules and regulation adopted by the Comptroller and the State Treasurer. The Comptroller, with the approval of the State Treasurer, may provide by rule for the electronic direct deposit of payments to public agencies and any other payee of the State. The electronic direct deposits may be made to the designated account in those financial institutions specified in this Section for the direct deposit of payments. Within 6 months after the effective date of this amendatory Act of 1994, the Comptroller shall establish a pilot program for the electronic direct deposit of payments to local school districts, municipalities, and units of local government. The payments may be made without the use of the voucher-warrant system, provided that documentation of approval by the Treasurer of each group of payments made by direct deposit shall be retained by the Comptroller. The form and method of the Treasurer's approval shall be established by the rules or regulations adopted by the Comptroller under this Section.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.10.20 1 of 2
SUB-SECTION	PAYROLL	EFFECTIVE DATE July 1, 2002
PROCEDURE	SYSTEM CYCLE AND TIMING	REVISION NUMBER 03-001

SYSTEM CYCLE AND TIMING

The overall payroll system can be segregated into three basic segments: employee registration, voucher processing and distribution of warrants and payroll related data.

EMPLOYEE REGISTRATION

Employee registration includes procedures necessary to enroll new employees in the State payroll system and to change information pertaining to employees previously enrolled. State and Federal withholding forms (W-4s) must be signed by the employee, and submitted to the Comptroller's Office by hard copy or electronically (See Exhibit 23.20.05-B) prior to the employee appearing on a payroll voucher. A copy of the W-4s must be maintained by the vouchering agency. Authorizations for enrollment and/or changes regarding an employee's Saving Bond account must be sent to the Comptroller's office. A duplicate of this authorization must also be maintained by the vouchering agency. Authorizations for deductions or revocations of previous deductions of voluntary deductions should not be sent to the Comptroller's office but must be maintained by the vouchering agency.

Even if an employee's W-4 information is submitted electronically and he/she is claiming exempt or claiming 10 or more exemptions, a W-4 card is required to be sent to the Comptroller's Office.

VOUCHER PROCESSING

Voucher processing includes procedures to prepare and submit payroll vouchers to the Comptroller's Office. Payroll vouchers reflecting gross pay for each employee on a payroll, are required four working days prior to the scheduled pay date. Agencies are required to supply a magnetic tape to support the voucher. A payroll voucher distribution schedule reflecting the accounting distribution of gross expenditures and employer contributions to social security and retirement systems paid through the payroll system must be submitted with every voucher.

A new Payroll Tape Layout was adopted July 1, 2001 (Exhibit 23.20.50). A new abbreviated (reduce paper) version of the payroll voucher was adopted. (See Appendix F) of the Payroll Tape Layout. (Exhibit 23.20.50)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.10.20 2 of 2
SUB-SECTION	SYSTEM OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	SYSTEM CYCLE AND TIMING	REVISION NUMBER 03-003

WARRANTS AND PAYROLL DATA DISTRIBUTION

Distribution includes procedures to transmit payroll warrants, earnings statements and bonds from the Comptroller's Office to the agency. Warrants and earnings statements are printed alphabetically within distribution code sequence after a balanced and error-free voucher is received from the agency and are released to agencies to be distributed to employees on the scheduled pay date.

Direct deposits are credited to employees' accounts on the scheduled pay date provided a balanced and error free voucher is submitted at least four working days prior to the scheduled pay date.

Payroll trailer warrants and transmittal lists are sent directly to third parties weekly or as required. Bonds are printed weekly and distributed to the agency.

Payroll for employees under contract are to be processed through the salary payroll system. Therefore, employee registration, voucher processing, warrants, and payroll data distribution follow the same procedures as the salary payroll.

Stipend payments are to be processed through the salary payroll system. Any agency required to make these payments must the contact the Comptroller's Payroll Unit for detail instructions prior to processing.

Address tapes must be submitted prior to processing payments for stipends.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.65 3 of 3
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	SALARY REFUND FORM PROCESSING	REVISION NUMBER 03-003

- 20A. Enter the appropriate retirement system code.
21. Enter the amount of deferred compensation being refunded.
22. Enter the amount of all tax sheltered annuities being refunded.
23. Enter the amount of flexible spending, Medical Care (MCAP), being refunded. (From column 85 of the payroll voucher)
24. Enter the amount of flexible spending Dependent Care (DCAP), being refunded. (From column 86 of the payroll voucher)
25. For future use. Leave blank unless otherwise instructed by the Comptroller's Office.
26. Enter the total of all other deductions being refunded. This would include deductions appearing in the union, credit union, association, miscellaneous insurance, charity, garnishment, deductions appearing in the involuntary deductions other than garnishment field (31) of the payroll voucher, savings bonds, Secretary of State parking and any payments going back to a university.
27. Enter the amount of nontaxable benefits applicable to this refund. (From column 51 of the payroll voucher)
28. Enter the amount of other compensation subject to withholding applicable to this refund. (From column 54 of the payroll voucher)
29. Enter the amount of earned income credit applicable to this refund. (From column 67 of the payroll voucher)
30. Enter the amount of maintenance applicable to this refund. (From column 25 of the payroll voucher)
31. Enter the amount of nontaxable income applicable to this refund. (From column 53 of the payroll voucher)
32. Enter the amount of other compensation applicable to this refund. (From column 52 of the payroll voucher)
33. Enter the amount of Group insurance applicable to this refund. (From column 84 of the payroll voucher)
- 34-37. For future use. Leave blank unless otherwise instructed by the Comptroller's Office.
38. Enter gross amount of refund. This amount must be the same as the amount in 13 and equal the total money accompanying this form. (Total of amounts 15 and 17 through 26 less 29)
39. The appropriate agency person should sign their name, indicate their title and date the form.

Exhibit 23.20.65-B illustrates a properly completed Salary Refund Form C-65.

For Comptroller - State Treasurer Use Only

The section "For Comptroller - State Treasurer Use Only" is NO longer for Comptroller/Treasurer Use Only. Agencies are required to complete the items listed. If these items are not completed the transmittal is subject to return.

NOTE: Date in this section is the date the deposit is ordered into the fund by the Comptroller. This Date field remains for Comptroller use only.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.10.10 1 of 1
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	INTRODUCTION	REVISION NUMBER 03-003

INTRODUCTION

The State Treasury maintains moneys received by the various State agencies. Moneys are segregated into funds which are held by the Treasurer either as officio or ex-officio custodian. Before moneys may be deposited with the Treasurer, the Office of the Comptroller must receive the moneys in the form of State Treasurer's Drafts or other Treasurer-acceptable remittances and order the moneys to be deposited. Control over this process is maintained by the use of Receipt Accounts which the Office of the Comptroller establishes. Cash refunds are processed by the Comptroller as reversals of expenditures.

This section of the SAMS Manual presents the information necessary for agencies to deposit cash receipts and cash refunds into the State Treasury. SAMS Procedures 25.20.10 and 25.20.20 should be followed in preparing transmittals to the Comptroller of cash receipts and cash refunds, respectively. Receipt accounts are listed for each category in Section 25.50.10.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.10.20 1 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	STATUTE REFERENCE	REVISION NUMBER 03-003

STATUTE REFERENCE

The section of the State Comptroller Act and other statutes which describe the responsibilities of the Comptroller in maintaining the receipt and refund accounting system are set forth below:

Deposit of Funds:

State Comptroller Act (15 ILCS 405/2)Sec 2. "The Comptroller shall serve as the chief fiscal control officer of the State of Illinois, shall maintain the State's central fiscal accounts, shall order all payments into and out of the funds held by the State Treasurer and, in addition to the powers and duties otherwise provided by law, shall have the powers and duties provided in this Act."

State Comptroller Act (15 ILCS 405/7)Sec. 7. "State accounting system – State agencies defined – accounts notice of change. In accordance with generally accepted accounting principles applicable to government the Comptroller shall develop and prescribe for the use of all State agencies a uniform accounting system, applying the encumbrance method of accounting and so designed as to insure compliance with all legal and constitutional requirements including those respecting the receipt and expenditure of and the accountability for public funds...

....The Comptroller shall keep accounts with the respect to each State agency which shall accurately reflect the receiving, expending or contracting for the receipt or expenditure of money or other assets on behalf of the State and shall keep accounts of all amounts which may be paid into or out of the State Treasury or held or paid out by the State Treasurer...."

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.10.20 2 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	STATUTE REFERENCE	REVISION NUMBER 03-003

State Officers and Employees Money Disposition Act (30 ILCS 230/2) Sec. 2.
“Accounts of money received; payment into State treasury. (a) Every officer, board, commission, commissioner, department, institution, arm or agency brought within the provisions of this Act by Section 1 shall keep in proper books a detailed itemized account of all moneys received for or on behalf of the State of Illinois, showing the date of receipt, the payor, and purpose and amount, and the date and manner of disbursement as hereinafter provided, and, unless a different time of payment is expressly provided by law or by rules or regulations promulgated under subsection (b) of this Section, shall pay into the State treasury the gross amount of money so received on the day of actual physical receipt with respect to any single item of receipt exceeding \$10,000, within 24 hours of actual physical receipt with respect to an accumulation of receipts of \$10,000 or more, or within 48 hours of actual physical receipt with respect to an accumulation of receipts exceeding \$500 but less than \$10,000, disregarding holidays, Saturdays and Sundays, after the receipt of same, without any deduction on account of salaries, fees, costs, charges, expenses or claims of any description whatever . . .

...All moneys so paid into the State treasury shall, unless required by some statute to be held in the State treasury in a separate or special fund, be covered into the General Revenue Fund in the State treasury. Moneys received in the form of checks, drafts or similar instruments shall be properly endorsed, if necessary, and delivered to the State Treasurer for collection. The State Treasurer shall remit such collected funds to the depositing officer, board, commission, commissioner,

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.10.20 3 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	STATUTE REFERENCE	REVISION NUMBER 03-003

department, institution, arm or agency by Treasurers Draft or through electronic transfer. The draft or notification of the electronic funds transfer shall be provided to the State Comptroller to allow deposit into the appropriate fund.

(b) Different time periods for the payment of public funds into the State treasury or to the State Treasurer, in excess of the period(s) established in subsection (a) of this Section, but not in excess of 30 days after receipt of such funds, may be established and revised from time to time by rules or regulations promulgated jointly by the State Treasurer and the State Comptroller in accordance with the Illinois Administrative Procedure Act. The different time periods established by rule or regulation under this subsection may vary according to the nature and amounts of the funds received, the locations at which the funds are received, whether compliance with the deposit requirements specified in subsection (a) of this Section would be cost effective, and such other circumstances and conditions as the promulgating authorities consider to be appropriate. The Treasurer and the Comptroller shall review all such different time periods established pursuant to this subsection every 2 years from the establishment thereof and upon such review, unless it is determined that it is economically unfeasible for the agency to comply with the provisions of subsection (a), shall repeal such different time period."

State Officers and Employees Money Disposition Act (30 ILCS 230/2a.3) Sec. 2a.3.
"Accounting and Deposit of Indirect Cost Recoveries. Every officer, board, commission, commissioners, department, institution, arm or agency to whom this Act applies which is eligible for indirect cost reimbursements shall make timely application for such reimbursements and shall maintain accurate records concerning the application for and the receipt, deposit and use of all indirect cost reimbursement under its control.

Any indirect cost reimbursements received by any officer, board, commission, commissioner, department, institute, arm or agency shall within 30 days of the receipt of the reimbursement deposit the reimbursement to the fund from which the original expenditures were made which gave rise to the reimbursement unless deposit into another fund is required by law. If deposit to the original fund cannot be made or determined for any reason, then the reimbursement shall be deposited to the General Revenue Fund. ...All deposits of indirect cost reimbursements shall be for the full amount received without diminution of any type whatsoever."

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.10.20 4 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	STATUTE REFERENCE	REVISION NUMBER 03-003

State Comptroller Act (15 ILCS 405/10.14; Appropriation Credit to be Given for Refunds) Sec. 10.14. "If a warrant drawn upon the State Treasury or any other fund held by the treasurer is returned uncashed or redeposited by the Comptroller or if a warrant has been cashed but the amount for which it was drawn, or any portion thereof, is returned to the State treasury or to a separate fund held by the State Treasurer by reason of an erroneous payment or an overpayment, and the appropriation to which the warrant was charged has not lapsed, the amount so returned shall be credited to such appropriation and shall be available for expenditure, but if the appropriation to which the warrant was charged has lapsed or if the warrant was not charged to an appropriation, the amount so returned should be credited to the fund on which the warrant was drawn and credited to the expenditure authorization to which the warrant was charged and shall be available for expenditure unless such credit or availability is otherwise prohibited by law."

State Officers and Employees Money Disposition Act (30 ILCS 230/4; Prescribe uniform form and system of receipts) "The State Comptroller shall prescribe a uniform form and system of receipts for use when money is received for or on behalf of the State and it is the duty of all officers, boards, commissions, commissioners, departments, institutions, arms or agencies of the State government which are subject to the provisions of this Act to use only the uniform form and system of receipts so prescribed. The Comptroller shall at all times have the right to examine such of the books, documents, memoranda, files, papers and records of any officer, board, commission, commissioner, department or institution, receiving moneys as aforesaid as are necessary to verify the accuracy of the account required by section 2 of this Act to be kept."

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.10.30 1 of 2
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	STATEMENT OF GENERAL POLICY	REVISION NUMBER 03-003

STATEMENT OF GENERAL POLICY

By law, the Comptroller is required to order all deposits of money into funds held by the State Treasurer. Moneys received by a State agency in the form of checks, drafts or similar instruments must be delivered to the State Treasurer for collection. The State Treasurer shall remit such collected funds to the agency by Treasurer's Draft. The draft shall be remitted to the Comptroller to be ordered into the appropriate fund(s). The State Officers and Employees Money Disposition Act (**30 ILCS 230**) requires that all moneys ordered into the State treasury shall, unless expressly provided by law to be held in a separate or special fund, be deposited in the General Revenue Fund. In addition, the Act provides for any indirect cost reimbursement received by a state agency to be deposited within 30 days of receipt into the fund from which the expenditure giving rise to the reimbursement was made, unless deposit into another fund is required by law. If deposits into the original fund cannot be made or determined, the reimbursement shall be deposited into the General Revenue Fund.

The Comptroller's receipt accounting system has been developed to process agency receipts and deposits them with the Treasurer. The Comptroller processes cash refunds as reversals of expenditures.

The Treasurer has specified the types of remittances, which are always acceptable as receipts, or cash refunds. They are:

- . Treasurer's Drafts (both, negotiable and non-negotiable) issued by the Treasurer of Illinois,
- . State Warrants issued by the Comptroller of Illinois and countersigned by the State Treasurer, (State Warrants must have the proper endorsement)
- . Federal checks issued by the U.S. Government,
- . Checks issued by one of the state funded Illinois educational facilities, and/or
- . Advices of Credit issued by a bank.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.10.30 2 of 2
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	STATEMENT OF GENERAL POLICY	REVISION NUMBER 03-003

If monies are received by an agency in any other form, such as a personal check, they must first be deposited into the Treasurer's Clearing Account so that a Treasurer's Draft may be issued and submitted to the Comptroller. If cash is received, it should be deposited at a financial institution designated by the Treasurer and a receipted deposit ticket should be used to deposit on the appropriate Comptroller's document. Submittal of receipts to the Comptroller may be accomplished by following Procedure 25.20.10, which presents the instructions for completing and submitting the Receipt Deposit Transmittal Form, shown in Exhibit 25.20.10-A.

Cash refunds, or collections caused by an erroneous disbursement, may not be submitted to the Comptroller as receipts. Cash refunds are handled as reversals of expenditures so that for reimbursement purposes, the expenditure authority account that the original warrant was drawn on will be credited with the refund.

Cash refunds should be submitted to the Comptroller by following SAMS Procedure 25.20.20, which contains the instructions for completing the Expenditure Adjustment Transmittal Form, shown in SAMS Procedure Exhibit 25.20.20-A.

It is important to note that receipts and cash refunds should be submitted separately to the Comptroller using separate transmittal forms. Any exception to this procedure requires approval by the Comptroller's Office prior to processing.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.10.40 1 of 2
SUB-SECTION	OVERVIEW	EFFECTIVE DATE January 1, 2003
PROCEDURE	DESCRIPTION OF RECEIPT ACCOUNT STRUCTURE	REVISION NUMBER 03-003

DESCRIPTION OF RECEIPT ACCOUNT STRUCTURE

Agencies will continue to use the CUSAS Receipt Account Code Structure for completing the Receipt Deposit Transmittal (C-64) Form. As of July 1, 1997, SAMS will translate the CUSAS Receipt Source/Sub-Source into the SAMS Revenue Source Code. Output Reports generated by SAMS will utilize the SAMS Receipts Account Code Structure. Descriptions of the Receipt Account Codes under CUSAS and under SAMS follow:

Agency Input:
(Use in Completing Receipt Deposit Transmittal)

CUSAS Receipt Accounts are identified by a 12-digit Receipt Code defined as follows:

```

A B B C C C D D D   E E E
.           .       .   .
.           .       .   .
.           .       .   .....Fund
.           .       .
.           .       .
.           .       .....Location/Sub-Source
.           .
.           .
.           .....Source
.
.
.....Agency

```

Agency ABB - The first three digits define the depositing agency and are the same three digits used to define that agency in the appropriation/expenditure code; i.e., the first digit specifying agency group and the second and third digits specifying an agency within the group.

Source CCC - The fourth through the sixth digits specify the source of the deposit within the agency. However, each source number is unique and not dependent upon the agency for definition.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.10.40 2 of 2
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 1974
PROCEDURE	DESCRIPTION OF RECEIPT ACCOUNT STRUCTURE	REVISION NUMBER 98-001

Location/
Sub-Source

DDD - The seventh through the ninth digits are used when it is necessary to define the source further. For example, if the source were inheritance tax, the sub-source would specify a county in Illinois, or if the source were the Federal Government, the sub-source would indicate a specific agency in the Federal Government. The sub-source is used solely to facilitate agency reconciliation when the source of receipts is received from more than one location or activity such as counties, institutions or bond issues.

Fund

EEE - The tenth through the twelfth digits specify the fund to which the monies are to be deposited. The same code used to specify fund in the appropriation/expenditure code is used.

SAMS Output:
(Inquiry Screens/Reports generated by SAMS)

SAMS Receipt Accounts are identified by an 11-digit Receipt Code defined as follows:

ABB	CCCC	DDDD
.	.	.
.	.	.
. Fund
.	.	
. Revenue	
. Source	
.		
.		
.....Agency		

Agency

ABB - The first three digits define the depositing agency and are the same three digits used to define that agency in the appropriation/expenditure code; i.e., the first digit specifying agency group and the second and third digits specifying an agency within the group.

Revenue
Source

CCCC -The fourth through the seventh digits specify the source of the deposit within the agency.

Fund

DDDD - The eighth through the eleventh digits specify the fund to which the monies are to be deposited. The same code used to specify fund in the appropriation/expenditures code is used.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.20.10 1 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	AGENCY TRANSMITTALS - RECEIPTS	REVISION NUMBER 03-003

AGENCY TRANSMITTALS - RECEIPTS

GENERAL

The Receipts Deposit Transmittal, SAMS Procedure Exhibit 25.20.10-A, is used to deposit all receipts into the State Treasury. It has been designed to eliminate a free form transmittal letter. This form must be used when receipts are submitted to the Comptroller for ordering of money into a fund. The Comptroller's Office has begun accepting receipts on diskettes.

An agency may report up to nine (9) receipt accounts within the same fund on one form. Multiple forms may be used when one deposit instrument, such as a Treasurer's Draft, is to be deposited into more than nine (9) receipt accounts or into receipt accounts for different funds. There does not have to be a one-for-one relationship between deposit instrument and receipt account.

Agencies requesting wire transfers must coordinate with the Treasurer's Office. The Agency will order monies and the wire transfer or advice will be sent to the Treasurer's Office. The Agency prepares a completed C-64 Form and sends to the Treasurer's Office. In the deposit instrument identification number the "Type" is "1" and the "Description" is "Advice". The Treasurer's Office will affix the advice (wire transfer) and send to the Comptroller's Office for processing.

It is important to note that the instrument(s) accompanying a Receipts Deposit Transmittal should be receipts only. The deposit instrument should not contain monies applicable to cash refund transactions. When depositing cash receipts and cash refunds into the Treasurer's Clearing Account, it is the agency's responsibility to request separate instruments -- one for receipts and one for cash refunds. Any exception to this procedure requires approval by the Comptroller's Office prior to processing.

INSTRUCTIONS FOR COMPLETION OF THE
RECEIPTS DEPOSIT TRANSMITTAL

PURPOSE

The purpose of this procedure is to provide instructions to complete the Receipts Deposit Transmittal to request the Comptroller to order monies into a State Treasury Fund.

PREPARATION OF THE FORM

The instructions for completing the form are set forth below. SAMS Procedure Exhibit 25.20.10-A illustrates a blank form with the instruction reference numbers on it. SAMS Procedure Exhibit 25.20.10-B illustrates a properly completed form.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.20.10 2 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	AGENCY TRANSMITTALS - RECEIPTS	REVISION NUMBER 03-003

General Information

- 1 Name of Agency
- 2 Division (Agency Use Only – Optional)
- 3 Agency Address
- 4 A unique sequential number assigned to each transmittal by the submitting agency. (Please note that this number is for your internal agency use only.)
- 5 Date forwarded to Comptroller. (Please note that this date is for your internal agency use only.)
- 6 Name of fund into which money will be deposited. (For internal agency use)

Account Information

As discussed in SAMS Procedure 25.10.40, there is a difference in Receipt Account Code Structure between CUSAS and SAMS. Agencies will continue to use the CUSAS Receipt Account Code Structure for completing the Receipt Deposit Transmittal (C-64). However, output from SAMS (reports/inquiries) will be in the SAMS Account Code Structure. If these items are not completed, the transmittal is subject to return.

- 7 - 10 Receipt Account Code - the twelve (12) digit receipt account code as indicated in the receipts chart of accounts. If more than one deposit instrument is applicable to one receipt account, the receipt account need only be shown once. However, total instruments must equal total deposits.
- 11 Amount to be deposited into the receipt account.
- 12 Description: Narrative of major source of receipts(s) submitted for deposit. In direct federal receipts, description must contain:
 - S.A.I. number(s), if applicable, as assigned by the Bureau of the Budget, State Clearing House or other Federal identification number.
- 13 Indicate type of instrument by inserting:
 - 1 - if the instrument is an Advice of Credit (wire transfers or type),
 - 2 - if the instrument is a State Warrant,
 - 3 - if the instrument is a Treasurer's Draft,
 - 4 - if the instrument is a United States check,
 - 5 - if the instrument is a state-funded Illinois educational facility check, and/or
 - 6 - if the instrument is other than listed above.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.20.20 1 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	AGENCY TRANSMITTALS - CASH REFUNDS	REVISION NUMBER 03-003

AGENCY TRANSMITTALS - CASH REFUNDS

GENERAL

The State Comptroller Act (15 ILCS 405/10.14) requires appropriation credit to be provided when any warrant, or portion thereof, is returned to the State Treasury as a result of an erroneous or overpayment made from a treasury held fund. The statute further states that if the appropriation to which the original warrant was so charged has lapsed, the fund on which the warrant was drawn shall receive credit for the amount returned to the State Treasury.

The Expenditure Adjustment Transmittal form, SAMS Procedure Exhibit 25.20.20-A, is to be used when submitting cash refunds (excluding salary refunds) to the Comptroller for ordering of monies into the State Treasury. The data reported on this form will be used to credit the applicable fund and expenditure authority account, if not lapsed, as well as the SAMS Object Account(s) which were charged when the expenditure was made. If the refund applies to the current calendar year and the original payment was subject to the 1099 reporting requirements of the Internal Revenue Service, the information on the Expenditure Adjustment Transmittal form will also be used to adjust the vendor's earnings record.

Again, if the money being remitted to the Comptroller for deposit in the treasury is not an erroneous or overpayment as prescribed by the State Comptroller Act (15 ILCS 405/10.14) it is not a cash refund and must be receipted on the form C-64, Receipts Deposit Transmittal.

An agency may report up to two (2) cash refunds for the same agency within the same fund on a single document for the current fiscal year. An agency cannot mix a current fiscal year with a prior fiscal year on the same refund document. They must be entered on a separate document. (Multiple prior years may be reported on one document). Multiple forms may be submitted when one deposit instrument, such as a Treasurer's Draft, is applicable to more than two (2) cash refunds or different funds. If an agency has numerous refunds to a single appropriation, they can contact the Comptroller's Office to request exception processing. If an agency identifies a prior-year cash refund but cannot complete all the required fields, contact the Comptroller's Office for processing instructions.

It is important to note that the deposit instrument(s) accompanying an Expenditure Adjustment Transmittal(s) for a cash refund should be monies only for cash refund(s). The deposit instrument should not contain monies applicable to receipts. When depositing cash refunds and cash receipts into a Treasurer's Clearing Account, it is the agency's responsibility to request separate drafts -- one for cash refunds and one for cash receipts. Any exceptions to this procedure requires approval by the Comptroller's Office prior to processing.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.20.20 2 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	AGENCY TRANSMITTALS - CASH REFUNDS	REVISION NUMBER 03-003

INSTRUCTION FOR COMPLETION OF THE
EXPENDITURE ADJUSTMENT TRANSMITTAL

PURPOSE

The purpose of this procedure is to provide instructions to complete the Expenditure Adjustment Transmittal to request the Comptroller to order monies into a State Treasury Fund.

PREPARATION OF FORM

The instructions for completing the form are set forth below. SAMS Procedure Exhibit 25.20.20-A illustrates a blank form with the instruction reference numbers on it. SAMS Procedure Exhibit 25.20.20-B illustrates a properly completed form.

General Information

- 1 Name of agency,
- 2 Division (Agency Use Only – Optional)
- 3 Agency address.
- 4 A unique sequential number assigned by the agency to each transmittal. (Agency Use Only - Optional.)
- 5 Date forwarded to Comptroller. (Agency Use Only – Optional)
- 6 Indicate type of instrument by inserting:
 - 1 - if the instrument is an Advice of Credit.
 - 2 - if the instrument is a State Warrant,
 - 3 - if the instrument is a Treasurer's Draft,
 - 4 - if the instrument is a United States check,
 - 5 - if the instrument is a State-funded Illinois educational facility check, and/or
 - 6 - if the instrument is other than listed above.
- 7 Insert the instrument number.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.20.20 3 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	AGENCY TRANSMITTALS - CASH REFUNDS	REVISION NUMBER 03-003

Expenditure Information

- 8 The expenditure authority account cited for the **original payment** regardless of fiscal year.
- 9 Warrant number/EFT trace number on which original expenditure was issued.
- 10 Date of issue (Warrant/EFT).
- 11 The voucher number as reported on SAMS on which the original payment was made.
- 12 The vendor identification number used when this refunded payment was vouchered. (EIN or Social Security Number)
- 13 The fiscal year to which the refund applies (fiscal year in which the expenditure was originally made).
- 14 The object code(s) to be adjusted by the refunded amount.
- 15 Amount of refund applicable to each cited object code. This should be determined in the same manner as when the refunded amount was vouchered.
- 16 Add amount column .
- 17 Brief explanation of the transaction, providing any pertinent information which will assure the transaction is applicable to the provision set forth by the State Comptroller Act (**15 ILCS 405/10.14**). Additional information may be attached.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.20.20 4 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	AGENCY TRANSMITTALS - CASH REFUNDS	REVISION NUMBER 03-003

Agency Authorization

- 18 Signature of person certifying transmittal.
- 19 Title of person certifying transmittal. (Please note that this information is for your internal agency use only.)

The depositing agency should attach a supplemental sheet to the Expenditure Adjustment Transmittal explaining the transaction(s) by providing all pertinent facts so the Office of the Comptroller can determine if they qualify as erroneous payments or overpayments as set forth in The State Comptroller Act (**15 ILCS 405/10.14**).

- 20 Date in this section is the date the deposit is ordered into the fund by the Comptroller. This date is entered by the Comptroller's Office.
- 21 Enter the six-digit agency assigned order number (this number should begin with the Comptroller assigned Alpha prefix and must be unique).
- 22 Enter the Agency name.
- 23 Enter the total amount of refund.
- 24 Enter the complete fund name.
- 25 Enter the fund number.

TRANSMITTING DEPOSIT TO COMPTROLLER

When transmitting deposits to the Comptroller by messenger, U.S. mail or other means, remove copy 7 (Goldenrod) and retain for your records. Forward copies 1 through 6, with the deposit instrument(s) to the Comptroller. Distribution must be clearly indicated on the individual form.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.20.20 5 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	AGENCY TRANSMITTALS - CASH REFUNDS	REVISION NUMBER 03-003

After the deposit has been processed by both the Comptroller and the State Treasurer, copy 4 (Pink) will be returned to the depositing agency by the Treasurer. It will be signed by the Comptroller (27) and countersigned by the State Treasurer (26). Also, the Comptroller will indicate a date of deposit (20).

AGENCY NOTIFICATION

If any errors are detected on the transmittal before the deposit is made, the deposit will be returned to the agency.

If an error is discovered after the deposit is made, the Comptroller's office will work with the agency and/or the Treasurer's Office to either correct the transaction or return it to the agency.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.40.20 3 of 4
SUB-SECTION	CONTROL	EFFECTIVE DATE January 1, 2003
PROCEDURE	RECONCILIATION OF MONTHLY REVENUE STATUS REPORT	REVISION NUMBER 03-003

Check the dollar amount of each transaction to see if it is the same on the "Monthly Revenue Status Report" as it is in the agency's records. If there are any differences, this will be a reconciling item and the Office of the Comptroller should be notified on the Reconciliation Exception Notification (C-82).

The balance should now equal the fiscal year-to-date receipts reflected on the agency's records.

RECONCILIATION EXCEPTION NOTIFICATION

The Monthly Revenue Status Report, which is distributed to each agency, must be reconciled on a timely basis to ensure the early detection and correction of errors. Along with the Revenue Status Report, a Reconciliation Exception Notification (SAMS Procedure Exhibit 25.40.20-A) form is provided to facilitate the reporting of discrepancies to the Comptroller.

CONTENTS: (Refer to SAMS Procedure Exhibit 25.40.20-B)

<u>REFERENCE</u>	<u>CONTENTS</u>
(1)	Check the Revenue box.
(2)	Complete the month and fiscal year of the report being reconciled
(3)	Indicate in appropriate box the type of exception. a.) If the agency has cited a wrong receipt account code on the Receipts Deposit Transmittal (C-64) this box should be checked. The agency should attach a letter requesting a receipt transfer with a reasonable explanation and a copy of the erroneous transmittal. b.) If the agency has processed a refund as a receipt in error, this box should be checked. The agency should attach a letter requesting a receipt reversal with a reasonable explanation and a completed Expenditure Adjustment Transmittal (C-63).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.40.20 4 of 4
SUB-SECTION	CONTROL	EFFECTIVE DATE July 1, 1997
PROCEDURE	RECONCILIATION OF MONTHLY REVENUE STATUS REPORT	REVISION NUMBER 98-001

REFERENCE

CONTENTS

- c.) If an adjustment is noted that is not identified in the prior exceptions, attach an explanation of the adjustment needed and all pertinent information (receipt deposit transmittal, etc.).
 - d.) If an adjustment is noted which cannot be identified by the agency, attach any information which could be pertinent. The Comptroller's Office will contact the agency to rectify the problem.
-
- (4) Agency Name Official name of the agency.
 - (5) Agency Number Three-digit Comptroller assigned agency code.
 - (6) Authorized Signature Responsible agency person completing the reconciliation.
 - (7) Date Date completing reconciliation.
 - (8) Telephone Number Telephone number of person completing the reconciliation.

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
General Assembly	General Assembly	101	000			
Miscellaneous	House Operation Majority	101	861	001	0001	1122
Miscellaneous	House Operation Minority	101	861	002	0001	1123
Miscellaneous	Senate Operations	101	861	003	0001	1124
Miscellaneous	District Office Allotment	101	861	004	0001	1125
Miscellaneous	Maj Leadership & Research	101	861	010	0001	1126
Repayment to State Pursuant to Law	Returned Petty Cash Fund	101	880	600	0001	1270
Subscription or Publication Sales	Subscription or Publication	101	888	000	0196	1289
Auditor General	Auditor General	103	000			
Reimbursement of Audits	Reimburse Audits-Fed Program	103	510	010	0001	0439
Reimbursement of Audits	Public Aid	103	510	478	0001	0441
Reimbursement of Audits	Reimburse Audits-Local Funds	103	510	575	0342	0442
Miscellaneous	Miscellaneous	103	861	000	0001	1121
Repayment to State for Jury Duty and Other Recoveries	Repayment to State for Jury Duty and Other Recoveries	103	877	000	0342	1228
Intergovernmental Coop. Comm.	Intergovernmental Coop. Comm.	107	000			
Miscellaneous	Miscellaneous	107	861	000	0001	1121
Repayment to State Pursuant to Law	Returned Petty Cash Fund	107	880	600	0001	1270
Legislative Information System	Legislative Information System	108	000			
Computer Service Charge	Computer Service Charge	108	087	000	0155	0055
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	108	877	000	0001	1228
Legislative Research Unit	Legislative Research Unit	112	000			
Miscellaneous	Miscellaneous	112	861	000	0001	1121
Legislative Reference Bureau	Legislative Reference Bureau	115	000			
Licenses, Fees or Registrations	Copy Fees	115	855	100	0155	0939
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	115	877	000	0001	1228
Subscription or Publication Sales	Subscription or Publication	115	888	000	0001	1289
General Assembly Retirement System	General Assembly Retirement	131	000			
Contributions by Employees	Contributions by Employee	131	812	000	0481	0572
Contributions by Employees	Contrib/Current Yr Credit	131	812	100	0481	0573
Contributions by Employees	Contribution/Pr Yr Service	131	812	200	0481	0576
Contributions by Employer	Contributions by Employer	131	815	000	0481	0577
Contributions by Employer	Contributions by Employer	131	815	000	0786	0577
Contributions from State Pension Fund	Contrib/State Pension Fd	131	818	000	0481	0580
Interest Paid by Members	Interest Paid by Members	131	849	000	0481	0869
Miscellaneous	Miscellaneous	131	861	000	0481	1121
Sale of Investments	Sale of Investments	131	882	000	0481	1286
Administrative Rules, Joint Comm. on	Administrative Rules, Joint Comm.	167	000			
Subscription or Publication Sales	Subscription or Publication	167	888	000	0155	1289
Subscription or Publication Sales	Books/Magazine & Periodicals	167	888	005	0001	1290
Supreme Court	Supreme Court	201	000			
Pro Rata Share of Expense-Counties	Pro Rata Share Expense/Ctys	201	473	000	0001	0407
Federal Government	Health & Human Services	201	831	075	0269	0618
Fed Monies Via Other Illinois Agency	Criminal Justice Trust Fund	201	840	488	0269	0724
Fed Monies Via Other Illinois Agency	ICJIC/Probation Training	201	840	546	0269	1432
Licenses, Fees or Registrations	Court Library Fees	201	855	131	0001	0945

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Foreign Language Interpreters	201	855	247	0597	1525
Miscellaneous	Miscellaneous	201	861	000	0001	1121
Other Illinois State Agency	General Revenue Fund	201	864	001	0269	1128
Other Illinois State Agency	ICJIA/Family Violence	201	864	501	0269	1447
Other Illinois State Agency	ICJIA/Family Violence	201	864	501	0230	1447
Other Illinois State Agency	Criminal Just Info Auth	201	864	546	0230	1168
Private Organizations or Individuals	Royalties	201	870	050	0001	1650
Repayment to State Pursuant to Law	Returned Petty Cash Fund	201	880	600	0001	1270
Clerk of the Supreme Court	Clerk of the Supreme Court	205	000			
Licenses, Fees or Registrations	Appearance Fees	205	855	040	0001	0927
Licenses, Fees or Registrations	Corporation Certificate	205	855	120	0001	0940
Licenses, Fees or Registrations	Court Opinion	205	855	130	0001	0944
Licenses, Fees or Registrations	Docket	205	855	150	0001	0950
Licenses, Fees or Registrations	Law License	205	855	360	0001	0990
Licenses, Fees or Registrations	Miscellaneous Certificate	205	855	420	0001	1020
Appellate Court Clerk-District #1	Appellate Court Clerk-Dist 1	215	110	000	0001	0066
Appellate Court Clerk-District #2	Appellate Court Clerk-Dist 2	225	115	000	0001	0067
Appellate Court Clerk-District #3	Appellate Court Clerk-Dist 3	235	120	000	0001	0068
Appellate Court Clerk-District #4	Appellate Court Clerk-Dist 4	245	125	000	0001	0069
Appellate Court Clerk-District #5	Appellate Court Clerk-Dist 5	255	130	000	0001	0070
Judges Retirement System	Judges Retirement System	275	000			
Contributions by Employees	Contributions by Employee	275	812	000	0477	0572
Contributions by Employer	Contributions by Employer	275	815	000	0477	0577
Contributions by Employer	Contributions by Employer	275	815	000	0787	0577
Contributions from State Pension Fund	Contrib/State Pension Fund	275	818	000	0477	0580
Employees Receivable & Repayment of Refunded Contributions	Employees Receivable	275	821	000	0477	0591
Interest Paid by Members	Interest Paid by Members	275	849	000	0477	0869
Miscellaneous	Miscellaneous	275	861	000	0477	1121
Miscellaneous	Miscellaneous	275	861	000	0447	1121
Sale of Investments	Sale of Investments	275	882	000	0477	1286
Judicial Inquiry Board	Judicial Inquiry Board	285	000			
Court Order & Anti-Trust Distributions	Court Order & Anti-Trust Distrib.	285	820	000	0001	0582
State Appellate Defender, Office of the	State Appellate Defender	290	000			
Fed Monies Via Other Illinois Agency	Criminal Justice Trust Fund	290	840	488	0117	0724
Local Illinois Governmental Units	Local Il Governmental Units	290	858	000	0001	1114
Miscellaneous	Miscellaneous	290	861	000	0001	1121
Other Illinois State Agency	IL Crimin Justice Info Auth	290	864	546	0361	1168
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	290	877	000	0614	1228
States Attorney's Appellate Prosecutor	State Appellate Prosecutor	295	000			
Insurance Claims Reimbursement	Insurance Claims Reim	295	307	000	0745	0275
County Contribution	County Contribution	295	816	100	0745	0578
County Contribution	Public Labor Relations Act	295	816	300	0745	0579
Federal Government	Justice, Department of	295	831	110	0090	0629
Fed Monies Via Other Illinois Agency	Criminal Justice Trust Fund	295	840	488	0090	0724
Fines, Penalties or Violations	Drug Asset Forfeiture	295	843	033	0951	1343
Licenses, Fees or Registrations	Criminal Justice Info. Auth.	295	855	546	0844	1367
Other Illinois State Agency	Il Crimin Justice Info Auth	295	864	546	0090	1168
Repayment to State Pursuant to Law	Repayment to State Pursuant to Law	295	880	000	0001	1243
Subscription or Publication Sales	Complaint Books	295	888	007	0844	1291

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Subscription or Publication Sales	Newsletter	295	888	027	0844	1295
Subscription or Publication Sales	Trial Advocacy Program	295	888	057	0844	1300
Governor	Governor	310	000			
Contribution, State Officers Salary	Contribution, State Officers Salary	310	819	000	0001	1714
Miscellaneous	Miscellaneous	310	861	000	0001	1121
Rental Income	Executive Mansion	310	876	325	0296	1223
Private Organizations or Individuals	Private Organizations or Individ.	310	870	000	0947	1200
Repayment to State Pursuant to Law	Returned Petty Cash Fund	310	880	600	0001	1270
Lieutenant Governor	Lieutenant Governor	330	000			
Contribution-State Officer Salary	Contribution-State Officer Salary	330	819	000	0001	1714
Federal Government	National Community Service	330	831	133	0343	0634
Miscellaneous	Miscellaneous	330	861	000	0001	1121
Other Illinois State Agency	Solid Waste Management Fund	330	864	078	0017	1134
Private Organizations or Individuals	Private Organiza or Indiv.	330	870	000	0924	1200
Attorney General	Attorney General	340	000			
Insurance Claims Reimbursement	Insurance Claims Reimburse.	340	307	000	0988	0275
Court and Anti Trust Distributions	Court Distributions	340	820	000	0600	0582
Court and Anti Trust Distributions	Court & Anti-Trust Distributions	340	820	000	0801	0582
Court and Anti Trust Distributions	Consumer Law/Elder Victims	340	820	010	0542	1423
Court and Anti Trust Distributions	Court Dist/Consumer Educ	340	820	022	0801	0583
Court and Anti Trust Distributions	Court Dist/Consumer Enforce	340	820	023	0801	0584
Court and Anti Trust Distributions	Court Dist/Criminal Enforce	340	820	024	0801	1332
Court and Anti Trust Distributions	Court Dist/Charitable Trust	340	820	025	0801	0585
Court and Anti Trust Distributions	CHA/Tenant to Tenant	340	820	050	0801	1521
Federal Government	U.S. Environ. Protection Agency	340	831	060	0001	0608
Federal Government	Health & Human Services	340	831	075	0988	0618
Federal Government	U.S. Dept. of Justice	340	831	110	0988	0629
Fed Monies Via Other Illinois Agency	Criminal Justice Trust Fund	340	840	488	0801	0724
Fed Monies Via Other Illinois Agency	Criminal Justice Trust Fund	340	840	488	0988	0724
Fed Monies Via Other Illinois Agency	Women,Infant & Children Fund	340	840	700	0988	0738
Fed Monies Via Other Illinois Agency	DCFS Juvenile Justice Trust Fund	340	840	911	0801	0747
Fines, Penalties or Violations	Fines, Penalties or Violations	340	843	000	0549	0780
Fines, Penalties or Violations	Legal Violations	340	843	070	0001	0797
Fund Transfer	Whistleblower Reward & Protect	340	846	703	0600	1625
Fund Transfer	Whistleblower Reward & Protect	340	846	703	0705	1625
Licenses, Fees or Registrations	Licenses, Fees or Registrations	340	855	000	0549	0915
Licenses, Fees or Registrations	Copying Fees	340	855	100	0001	0939
Licenses, Fees or Registrations	Franchise Fees	340	855	245	0001	0971
Miscellaneous	Miscellaneous	340	861	000	0001	1121
Miscellaneous	Miscellaneous	340	861	000	0768	1121
Other Illinois State Agency	Dept. of Natural Resources	340	864	422	0801	1151
Other Illinois State Agency	Dept. of Revenue	340	864	492	0801	1160
Other Illinois State Agency	State Police	340	864	493	0001	1161
Other Illinois State Agency	State Police	340	864	493	0801	1161
Other Illinois State Agency	EPA Trust Fund Commission	340	864	531	0801	1165
Other Illinois State Agency	IL Crimin. Justice Info. Auth.	340	864	546	0988	1168
Other Illinois State Agency	Traffic/Criminal Conviction Surcharge	340	864	821	0801	1450
Other Illinois State Agency	Hazardous Waste Fund	340	864	828	0801	1375
Private Organizations or Individuals	Private Organiza or Indiv	340	870	000	0901	1200
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	340	877	000	0001	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	340	877	000	0085	1228

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	340	877	000	0224	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	340	877	000	0801	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	340	877	000	0929	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	340	877	000	0988	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	340	877	000	0542	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	340	877	000	0549	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	340	877	000	0614	1228
Repayment to State Pursuant to Law	Asbestos Abatement Recovery	340	880	005	0224	1244
Repayment to State Pursuant to Law	Crime Victims	340	880	055	0001	1246
Repayment to State Pursuant to Law	Investigative Cost	340	880	075	0001	1248
Repayment to State Pursuant to Law	Returned Petty Cash	340	880	600	0001	1270
Repayment to State Pursuant to Law	Sale or Forfeit Property	340	880	650	0525	1277
Repayment to State Pursuant to Law	Restitutions	340	880	725	0929	1283
Secretary of State	Secretary of State	350	000			
Corporate Division	Corporate Division	350	095	000	0001	0060
Corporate Division	Corporate Division	350	095	000	0401	0060
Corporate Division	Corporate Division	350	095	000	0483	0060
Corporate Division	Corporate Franchise Tax	350	095	025	0380	0061
Index Division	Index Division	350	295	000	0001	0150
Miscellaneous MV & Operators Licenses	Mics Vehicle & Operators Lic	350	400	000	0863	0315
Motor Vehicle Licenses	Motor Vehicle Licenses	350	410	000	0011	0323
Motor Vehicle Licenses	Motor Vehicle Licenses	350	410	000	0040	0323
Motor Vehicle Licenses	Motor Vehicle Licenses	350	410	000	0902	0323
Motor Vehicle Licenses	Bronze Star License Plates	350	410	000	0185	0324
Motor Vehicle Licenses	IL Firefighters License	350	410	017	0185	1309
Motor Vehicle Licenses	IL Firefighters License	350	410	017	0510	1309
Motor Vehicle Licenses	Environmental License Plates	350	410	025	0185	0324
Motor Vehicle Licenses	Ill/Michigan Canal	350	410	026	0185	1444
Motor Vehicle Licenses	Ill/Michigan Canal	350	410	026	0570	1444
Motor Vehicle Licenses	Il Congressional Delegation	350	410	035	0185	0326
Motor Vehicle Licenses	Master Mason License	350	410	040	0185	1310
Motor Vehicle Licenses	Master Mason License	350	410	040	0508	1310
Motor Vehicle Licenses	Korean War License Plates	350	410	050	0185	0327
Motor Vehicle Licenses	Mayor/Village Presidents	350	410	051	0185	1456
Motor Vehicle Licenses	Police Memorial Committee	350	410	060	0185	1526
Motor Vehicle Licenses	Mammogram License Plate	350	410	065	0185	1527
Motor Vehicle Licenses	Mammogram License Plate	350	410	065	0599	1527
Motor Vehicle Licenses	Public University & Colleges	350	410	070	0001	0328
Motor Vehicle Licenses	Public University & Colleges	350	410	070	0417	0328
Motor Vehicle Licenses	Public University & Colleges	350	410	080	0185	0329
Motor Vehicle Licenses	Public University & Colleges	350	410	080	0418	0329
Motor Vehicle Licenses	Teacher Scholarships	350	410	090	0185	1697
Motor Vehicle Licenses	Teacher Scholarships	350	410	090	0753	1697
Motor Vehicle Licenses	Violence Prevention License	350	410	150	0184	0330
Motor Vehicle Licenses	Violence Prevention License	350	410	150	0185	0330
Motor Vehicle Licenses	Wildlife Prairie License	350	410	200	0185	1312
Motor Vehicle Licenses	Wildlife Prairie License	350	410	200	0504	1312
Motor Vehicle Licenses	Sportsman Series License	350	410	210	0185	1313
Motor Vehicle Licenses	Sportsman Series License	350	410	210	0391	1313

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Motor Vehicle Licenses	US Veterans License	350	410	310	0185	1314
Motor Vehicle Licenses	Silver Star Plates	350	410	313	0185	1658
Motor Vehicle Licenses	Vietnam Veterans Plates	350	410	315	0185	1659
Motor Vehicle Licenses	WW II Veterans Plates	350	410	317	0185	1660
Motor Vehicle Licenses	Organ Donor Awareness	350	410	319	0185	1661
Motor Vehicle Licenses	Organ Donor Awareness	350	410	319	0716	1661
Motor Vehicle Licenses	Pet Friendly Licenses	350	410	100	0185	1753
Motor Vehicle Licenses	West Point Bicentennial	350	410	321	0185	1752
Motor Vehicle Licenses	Pet Friendly Licenses	350	410	100	0764	1753
Operators Licenses	Operators Licenses	350	425	000	0011	0345
Operators Licenses	Operators Licenses	350	425	000	0031	0345
Operators Licenses	Operators Licenses	350	425	000	0649	0345
Operators Licenses	Operators Licenses	350	425	000	0109	0345
Operators Licenses	Reinstatements	350	425	000	0322	0345
Operators Licenses	Operators Licenses	350	425	000	0483	0345
Operators Licenses	Reinstatements	350	425	500	0322	1402
Securities Division	Securities Division	350	550	000	0001	0492
Securities Division	Securities Division	350	550	000	0292	0492
State Archives	State Archives	350	570	000	0001	0501
State Library	State Library	350	580	000	0001	0511
Unclaimed Assets	Unclaimed Assets	350	610	000	0001	0518
Uniform Commercial Index Code	Uniform Comm Index Code	350	615	000	0001	0520
Uniform Commercial Index Code	Uniform Comm Index Code	350	615	000	0483	0520
Federal Government	Education, Department of	350	831	058	0176	0607
Federal Government	Education, Department of	350	831	058	0470	0607
Federal Government	Transportation	350	831	180	0176	0643
Fed. Monies via Other State	Fed. Monies via Other State	350	837	000	0470	1381
Federal Program Income	Federal Program Income	350	842	000	0011	0764
Fines, Penalties or Violations	Fines/Penalty or Violations	350	843	000	0044	0780
Fines, Penalties or Violations	Circuit Clerk	350	843	910	0374	0821
Fines, Penalties or Violations	Fines/Penalty or Violations	350	843	000	0374	0780
Fund Transfer	Statistical Services Revolving	350	846	304	0295	0850
Licenses, Fees or Registrations	Licenses/Fee or Registration	350	855	000	0044	0915
Licenses, Fees or Registrations	Alternative Fuel Vehicle Reg	350	855	042	0422	0928
Licenses, Fees or Registrations	Automotive Dealer Fees	350	855	048	0323	0929
Licenses, Fees or Registrations	Certificate of Title	350	855	080	0001	0933
Licenses, Fees or Registrations	Certificate of Title	350	855	080	0011	0933
Licenses, Fees or Registrations	Certificate of Title	350	855	080	0574	0933
Licenses, Fees or Registrations	Certificate of Title	350	855	080	0622	0933
Licenses, Fees or Registrations	Certificate of Title	350	855	080	0294	0933
Licenses, Fees or Registrations	Certificate of Title	350	855	080	0962	0933
Licenses, Fees or Registrations	Expedited Service Fees	350	855	185	0363	0957
Licenses, Fees or Registrations	Hearing Fees	350	855	269	0732	1696
Licenses, Fees or Registrations	Uniform Limited Partnership	350	855	385	0001	0992
Licenses, Fees or Registrations	Limited Liability Co Act	350	855	387	0001	0994
Licenses, Fees or Registrations	Limited Liability Partner	350	855	389	0167	0995
Licenses, Fees or Registrations	Motor Vehicle Regist Decal	350	855	424	0156	1023
Licenses, Fees or Registrations	Other States	350	855	443	0890	1035
Licenses, Fees or Registrations	Parking Fees	350	855	445	0101	1037
Licenses, Fees or Registrations	Parking Fees	350	855	445	0782	1037
Licenses, Fees or Registrations	Recycling Fees	350	855	520	0412	1060
Licenses, Fees or Registrations	Reinstate/Operators License	350	855	522	0276	1061
Licenses, Fees or Registrations	Securities Audit & Enforce	350	855	561	0362	1068
Licenses, Fees or Registrations	Vehicle Inspection Fees	350	855	715	0011	1091
Licenses, Fees or Registrations	User Library Charges	350	855	715	0893	1091
Licenses, Fees or Registrations	Vehicle Inspection Fees	350	855	716	0011	1416

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Local Illinois Governmental Units	Local IL Governmental Units	350	858	000	0295	1114
Miscellaneous	Miscellaneous	350	861	000	0001	1121
Miscellaneous	Miscellaneous	350	861	000	0011	1121
Other Illinois State Agency	Motor Vehicle Theft Prevent	350	864	156	0295	1137
Other Illinois State Agency	Human Services	350	864	462	0295	1155
Other Illinois State Agency	Historic Preservation Agency	350	864	541	0295	1167
Other Illinois State Agency	Motor Vehicle Theft Prevent	350	864	546	0295	1168
Other Illinois State Agency	State Board of Education	350	864	586	0295	1172
Other Illinois State Agency	University of Illinois	350	864	676	0295	1182
Outstanding Checks Written Off	Check Write Off/Go Back Fund	350	869	000	0001	1199
Private Organizations or Individuals	Private Organiza or Indiv	350	870	000	0436	1200
Private Organizations or Individuals	Private Organiza or Indiv	350	870	000	0948	1200
Rental Income	Concession Income	350	876	250	0001	1222
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	350	877	000	0001	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	350	877	000	0011	1228
Reimb. Cost incurred for Federal Govt.	Reim/Cost on Behalf of Other	350	878	150	0011	1235
Repayment to State Pursuant to Law	Returned Petty Cash Fund	350	880	600	0011	1270
Repayment to State Pursuant to Law	Restitutions	350	880	725	0295	1283
Subscription or Publication Sales	Subscription or Publication	350	888	000	0155	1289
State Comptroller	State Comptroller	360	000			
Burial Trust	Burial Trust	360	055	000	0543	0045
Burial Trust	Burial Trust	360	055	000	0001	0045
Cemetary Care	Cemetary Care	360	060	000	0543	0046
Cemetery Care	Cemetery Care	360	060	000	0001	0046
Cemetery Care	Crematory	360	060	000	0001	0062
Cemetery Care	Pre-Need Sales	360	060	010	0096	0047
Crematory Fees	Crematory-Pre-Need Sales	360	096	000	0543	0062
Escheated Warrants	Escheated Warrants	360	165	000	0485	0105
Farm Income	Farm Income	360	180	000	0441	0108
Payroll Deductions	Payroll/Comm Consolidation	360	445	000	0460	0384
Payroll Deductions	Payroll/Comm Consolidation	360	445	000	0462	0384
Payroll Deductions	Payroll/Comm Consolidation	360	445	000	0827	0384
Reimbursement of Audits	Reimburse Audits/Local Govt	360	510	858	0112	1383
Returned Direct Deposit Items	Returned Direct Deposit	360	529	000	0200	0459
Social Security Contributions-Employer	S. S. Contributions-Employer	360	555	100	0204	0496
Social Security Contributions-Employees	S. S. Contribu-Employees	360	560	200	0204	0497
State Offset Claims	State Offset Claims	360	587	000	0658	0513
IRS Tax Levy	I/W Tax Levy	360	588	000	0658	1379
Contributions to State by State Officers	Contrib State/St Officers	360	819	101	0001	0581
Federal Government	Treasury, Department of	360	831	190	0001	0647
Federal Government	Treasury, Department of	360	831	190	0543	0647
Fines, Penalties or Violations	Fines, Penalties or Violations	360	843	000	0543	0780
Fines, Penalties or Violations	Cemeteries & Burial Trust	360	843	018	0001	0785
Fund Transfers	General Revenue Fund	360	846	001	0203	0827
Investment Income	Investment Income	360	852	000	0204	0870
Licenses, Fees or Registrations	Cemetary-Pre-Need Sales	360	855	062	0543	0932
Licenses, Fees or Registrations	Cemetery Pre-Need Sales	360	855	062	0001	0932
Licenses, Fees or Registrations	Court Ordered Child Support	360	855	098	0001	0938
Licenses, Fees or Registrations	Court Ordered Child Support	360	855	098	0543	0938
Licenses, Fees or Registrations	Copy Fees	360	855	100	0001	0939
Licenses, Fees or Registrations	Photocopy Fees	360	855	100	0543	0939
Licenses, Fees or Registrations	Parking Fees	360	855	445	0101	1037
Licenses, Fees or Registrations	Parking Fees	360	855	445	0782	1037

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Miscellaneous	Miscellaneous	360	861	000	0543	1121
Miscellaneous	Miscellaneous	360	861	000	0001	1121
Private Organizations or Individuals	Bequest to State	360	870	200	0001	1207
Repayment to State Pursuant to Law	Returned Petty Cash Fund	360	880	600	0001	1270
Repayment to State Pursuant to Law	Restitutions	360	880	725	0543	1283
State Treasurer	State Treasurer	370	000			
Airport Departure Tax	Airport Departure Tax	370	027	000	0337	0032
Tobacco Settlement	Master Agreement	370	077	100	0733	1608
Inheritance Tax	Inheritance Tax-Adams	370	300	105	0001	0151
Inheritance Tax	Inheritance Tax-Alexander	370	300	110	0001	0152
Inheritance Tax	Inheritance Tax-Boone	370	300	115	0001	0153
Inheritance Tax	Inheritance Tax-Bond	370	300	120	0001	0154
Inheritance Tax	Inheritance Tax-Brown	370	300	125	0001	0155
Inheritance Tax	Inheritance Tax-Bureau	370	300	130	0001	0156
Inheritance Tax	Inheritance Tax-Calhoun	370	300	135	0001	0157
Inheritance Tax	Inheritance Tax-Carroll	370	300	140	0001	0158
Inheritance Tax	Inheritance Tax-Cass	370	300	145	0001	0159
Inheritance Tax	Inheritance Tax-Champaign	370	300	150	0001	0160
Inheritance Tax	Inheritance Tax-Christian	370	300	155	0001	0161
Inheritance Tax	Inheritance Tax-Clark	370	300	160	0001	0162
Inheritance Tax	Inheritance Tax-Clay	370	300	165	0001	0163
Inheritance Tax	Inheritance Tax-Clinton	370	300	170	0001	0164
Inheritance Tax	Inheritance Tax-Coles	370	300	175	0001	0165
Inheritance Tax	Inheritance Tax-Cook	370	300	180	0001	0166
Inheritance Tax	Inheritance Tax-Crawford	370	300	185	0001	0167
Inheritance Tax	Inheritance Tax-Cumberland	370	300	190	0001	0168
Inheritance Tax	Inheritance Tax-DeKalb	370	300	195	0001	0169
Inheritance Tax	Inheritance Tax-DeWitt	370	300	200	0001	0170
Inheritance Tax	Inheritance Tax-Douglas	370	300	205	0001	0171
Inheritance Tax	Inheritance Tax-DuPage	370	300	210	0001	0172
Inheritance Tax	Inheritance Tax-Edgar	370	300	215	0001	0173
Inheritance Tax	Inheritance Tax-Edwards	370	300	220	0001	0174
Inheritance Tax	Inheritance Tax-Effingham	370	300	225	0001	0175
Inheritance Tax	Inheritance Tax-Fayette	370	300	230	0001	0176
Inheritance Tax	Inheritance Tax-Ford	370	300	235	0001	0177
Inheritance Tax	Inheritance Tax-Franklin	370	300	240	0001	0178
Inheritance Tax	Inheritance Tax-Fulton	370	300	245	0001	0179
Inheritance Tax	Inheritance Tax-Gallatin	370	300	250	0001	0180
Inheritance Tax	Inheritance Tax-Greene	370	300	255	0001	0181
Inheritance Tax	Inheritance Tax-Grundy	370	300	260	0001	0182
Inheritance Tax	Inheritance Tax-Hamilton	370	300	265	0001	0183
Inheritance Tax	Inheritance Tax-Hancock	370	300	270	0001	0184
Inheritance Tax	Inheritance Tax-Hardin	370	300	275	0001	0185
Inheritance Tax	Inheritance Tax-Henderson	370	300	280	0001	0186
Inheritance Tax	Inheritance Tax-Henry	370	300	285	0001	0187
Inheritance Tax	Inheritance Tax-Iroquois	370	300	290	0001	0188
Inheritance Tax	Inheritance Tax-Jackson	370	300	295	0001	0189
Inheritance Tax	Inheritance Tax-Jasper	370	300	300	0001	0190
Inheritance Tax	Inheritance Tax-Jefferson	370	300	305	0001	0191
Inheritance Tax	Inheritance Tax-Jersey	370	300	310	0001	0192
Inheritance Tax	Inheritance Tax-JoDaviess	370	300	315	0001	0193
Inheritance Tax	Inheritance Tax-Johnson	370	300	320	0001	0194
Inheritance Tax	Inheritance Tax-Kane	370	300	325	0001	0195
Inheritance Tax	Inheritance Tax-Kankakee	370	300	330	0001	0196
Inheritance Tax	Inheritance Tax-Kendall	370	300	335	0001	0197

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Inheritance Tax	Inheritance Tax-Knox	370	300	340	0001	0198
Inheritance Tax	Inheritance Tax-Lake	370	300	345	0001	0199
Inheritance Tax	Inheritance Tax-LaSalle	370	300	350	0001	0200
Inheritance Tax	Inheritance Tax-Lawrence	370	300	355	0001	0201
Inheritance Tax	Inheritance Tax-Lee	370	300	360	0001	0202
Inheritance Tax	Inheritance Tax-Livingston	370	300	365	0001	0203
Inheritance Tax	Inheritance Tax-Logan	370	300	370	0001	0204
Inheritance Tax	Inheritance Tax-Macon	370	300	375	0001	0205
Inheritance Tax	Inheritance Tax-Macoupin	370	300	380	0001	0206
Inheritance Tax	Inheritance Tax-Madison	370	300	385	0001	0207
Inheritance Tax	Inheritance Tax-Marion	370	300	390	0001	0208
Inheritance Tax	Inheritance Tax-Marshall	370	300	395	0001	0209
Inheritance Tax	Inheritance Tax-Mason	370	300	400	0001	0210
Inheritance Tax	Inheritance Tax-Massac	370	300	405	0001	0211
Inheritance Tax	Inheritance Tax-McDonough	370	300	410	0001	0212
Inheritance Tax	Inheritance Tax-McHenry	370	300	415	0001	0213
Inheritance Tax	Inheritance Tax-McLean	370	300	420	0001	0214
Inheritance Tax	Inheritance Tax-Menard	370	300	425	0001	0215
Inheritance Tax	Inheritance Tax-Mercer	370	300	430	0001	0216
Inheritance Tax	Inheritance Tax-Monroe	370	300	435	0001	0217
Inheritance Tax	Inheritance Tax-Montgomery	370	300	440	0001	0218
Inheritance Tax	Inheritance Tax-Morgan	370	300	445	0001	0219
Inheritance Tax	Inheritance Tax-Moultrie	370	300	450	0001	0220
Inheritance Tax	Inheritance Tax-Ogle	370	300	455	0001	0221
Inheritance Tax	Inheritance Tax-Peoria	370	300	460	0001	0222
Inheritance Tax	Inheritance Tax-Perry	370	300	465	0001	0223
Inheritance Tax	Inheritance Tax-Piatt	370	300	470	0001	0224
Inheritance Tax	Inheritance Tax-Pike	370	300	475	0001	0225
Inheritance Tax	Inheritance Tax-Pope	370	300	480	0001	0226
Inheritance Tax	Inheritance Tax-Pulaski	370	300	485	0001	0227
Inheritance Tax	Inheritance Tax-Putnam	370	300	490	0001	0228
Inheritance Tax	Inheritance Tax-Randolph	370	300	495	0001	0229
Inheritance Tax	Inheritance Tax-Richland	370	300	500	0001	0230
Inheritance Tax	Inheritance Tax-Rock Island	370	300	505	0001	0231
Inheritance Tax	Inheritance Tax-Saline	370	300	510	0001	0232
Inheritance Tax	Inheritance Tax-St. Clair	370	300	515	0001	0233
Inheritance Tax	Inheritance Tax-Sangamon	370	300	520	0001	0234
Inheritance Tax	Inheritance Tax-Schuyler	370	300	525	0001	0235
Inheritance Tax	Inheritance Tax-Scott	370	300	530	0001	0236
Inheritance Tax	Inheritance Tax-Shelby	370	300	535	0001	0237
Inheritance Tax	Inheritance Tax-Stark	370	300	540	0001	0238
Inheritance Tax	Inheritance Tax-Stephenson	370	300	545	0001	0239
Inheritance Tax	Inheritance Tax-Tazewell	370	300	550	0001	0240
Inheritance Tax	Inheritance Tax-Union	370	300	555	0001	0241
Inheritance Tax	Inheritance Tax-Vermillion	370	300	560	0001	0242
Inheritance Tax	Inheritance Tax-Wabash	370	300	565	0001	0243
Inheritance Tax	Inheritance Tax-Warren	370	300	570	0001	0244
Inheritance Tax	Inheritance Tax-Washington	370	300	575	0001	0245
Inheritance Tax	Inheritance Tax-Wayne	370	300	580	0001	0246
Inheritance Tax	Inheritance Tax-White	370	300	585	0001	0247
Inheritance Tax	Inheritance Tax-Whiteside	370	300	590	0001	0248
Inheritance Tax	Inheritance Tax-Will	370	300	595	0001	0249
Inheritance Tax	Inheritance Tax-Williamson	370	300	600	0001	0250
Inheritance Tax	Inheritance Tax-Winnebago	370	300	605	0001	0251
Inheritance Tax	Inheritance Tax-Woodford	370	300	610	0001	0252
Interest Earnings on Imprest Accounts	Interest/Imprest Account	370	309	000	0001	0278

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Local Funds of Investment Board	Local Funds of Investment Bd	370	360	000	0529	0299
Matured/ Unredeemed Bonds & Coupons	Mature/Unredeemed Bonds 133	370	387	133	0625	1457
Matured/ Unredeemed Bonds & Coupons	Mature/Unredeemed Bonds 551	370	387	138	0625	0305
Matured/ Unredeemed Bonds & Coupons	Mature/Unredeemed Bonds 553	370	387	139	0625	0306
Matured/ Unredeemed Bonds & Coupons	Mature/Unredeemed Bonds 554	370	387	140	0625	0307
Matured/ Unredeemed Bonds & Coupons	Mature/Unredeemed Bonds 141	370	387	142	0625	0308
Matured/ Unredeemed Bonds & Coupons	Mature/Unredeemed Bonds 143	370	387	144	0625	0309
Matured/ Unredeemed Bonds & Coupons	Civic Center Bonds	370	387	556	0625	1669
Matured/ Unredeemed Bonds & Coupons	Mature/Unredeemed Bonds 971	370	387	971	0625	1467
Rental Income	Rental Income	370	523	000	0331	0455
Short Term Borrowing	Short Term Borrowing	370	552	000	0001	1749
Short Term Borrowing	Short Term Borrowing	370	552	000	0278	1749
Short Term Borrowing	Short Term Borrowing	370	552	000	0345	1749
Unclaimed Assets	Unclaimed Assets	370	610	000	0001	0518
Unclaimed Assets	Unclaimed Assets	370	610	000	0054	0518
Unclaimed Assets	Unclaimed Assets	370	610	000	0482	0518
Accrued Interest on Bond Issue	Accrued Interest on Bond Sale	370	802	000	0101	0570
Accrued Interest on Bond Issue	Accrued Interest on Bond Sale	370	802	000	0105	0570
Accrued Interest on Bond Issue	Accrued Interest on Bond Sale	370	802	000	0970	0570
Accrued Interest on Bond Issue	Illinois First-Oct 99	370	802	010	0101	1606
Accrued Interest on Bond Issue	Short Term Borrowing	370	802	020	0101	1750
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0101	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0141	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0143	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0270	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0551	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0553	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0554	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0556	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0653	0571
Bond Issue Proceeds	Bond Issue Proceeds	370	803	000	0971	0571
Bond Issue Proceeds	Illinois First-Oct 99	370	803	010	0141	1607
Bond Issue Proceeds	Illinois First-Oct 99	370	803	010	0143	1607
Bond Issue Proceeds	Illinois First-Oct 99	370	803	010	0551	1607
Bond Issue Proceeds	Illinois First-Oct 99	370	803	010	0553	1607
Bond Issue Proceeds	Illinois First-Oct 99	370	803	010	0554	1607
Bond Issue Proceeds	Illinois First-Oct 99	370	803	010	0653	1607
Contributions from State Officers	GA Members	370	819	101	0001	0581
Fines, Penalties or Violations	Fines, Penalties or Violations	370	843	000	0383	0780
Fines, Penalties or Violations	Payroll Tax Penalties	370	843	090	0055	0799
Fines, Penalties or Violations	Unemployment Insurance	370	843	091	0055	0800
Fines, Penalties or Violations	Judgment Interest/U I Claim	370	843	092	0055	0801
Fines, Penalties or Violations	Department of Public Aid	370	843	478	0397	0810
Fines, Penalties or Violations	Department of Public Health	370	843	482	0397	0811
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0127	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0528	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0368	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0389	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0397	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0744	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0865	0821
Fines, Penalties or Violations	Circuit Clerk	370	843	910	0929	0821
Fines, Penalties or Violations	Surcharge/Traffic/Criminal	370	843	930	0536	0824
Fines, Penalties or Violations	Surcharge/Traffic/Criminal	370	843	930	0031	0824
Fines, Penalties or Violations	Surcharge/Traffic/Criminal	370	843	930	0879	0824
Fund Transfers	Build IL Escrow Account	370	846	010	0001	1680

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fund Transfers	Metro Pier & Expo Auth Trust	370	846	337	0377	0853
Investment Income	Investment Income	370	852	000	0014	0870
Investment Income	Investment Income	370	852	000	0022	0870
Investment Income	Investment Income	370	852	000	0025	0870
Investment Income	Investment Income	370	852	000	0041	0870
Investment Income	Investment Income	370	852	000	0042	0870
Investment Income	Investment Income	370	852	000	0056	0870
Investment Income	Investment Income	370	852	000	0057	0870
Investment Income	Investment Income	370	852	000	0067	0870
Investment Income	Investment Income	370	852	000	0079	0870
Investment Income	Investment Income	370	852	000	0084	0870
Investment Income	Investment Income	370	852	000	0088	0870
Investment Income	Investment Income	370	852	000	0091	0870
Investment Income	Investment Income	370	852	000	0093	0870
Investment Income	Investment Income	370	852	000	0096	0870
Investment Income	Investment Income	370	852	000	0098	0870
Investment Income	Investment Income	370	852	000	0111	0870
Investment Income	Investment Income	370	852	000	0116	0870
Investment Income	Investment Income	370	852	000	0117	0870
Investment Income	Investment Income	370	852	000	0119	0870
Investment Income	Investment Income	370	852	000	0123	0870
Investment Income	Investment Income	370	852	000	0124	0870
Investment Income	Investment Income	370	852	000	0126	0870
Investment Income	Investment Income	370	852	000	0137	0870
Investment Income	Investment Income	370	852	000	0138	0870
Investment Income	Investment Income	370	852	000	0139	0870
Investment Income	Investment Income	370	852	000	0145	0870
Investment Income	Investment Income	370	852	000	0146	0870
Investment Income	Investment Income	370	852	000	0147	0870
Investment Income	Investment Income	370	852	000	0151	0870
Investment Income	Investment Income	370	852	000	0154	0870
Investment Income	Investment Income	370	852	000	0156	0870
Investment Income	Investment Income	370	852	000	0158	0870
Investment Income	Investment Income	370	852	000	0190	0870
Investment Income	Investment Income	370	852	000	0193	0870
Investment Income	Investment Income	370	852	000	0195	0870
Investment Income	Investment Income	370	852	000	0203	0870
Investment Income	Investment Income	370	852	000	0205	0870
Investment Income	Investment Income	370	852	000	0210	0870
Investment Income	Investment Income	370	852	000	0213	0870
Investment Income	Investment Income	370	852	000	0214	0870
Investment Income	Investment Income	370	852	000	0218	0870
Investment Income	Investment Income	370	852	000	0235	0870
Investment Income	Investment Income	370	852	000	0243	0870
Investment Income	Investment Income	370	852	000	0244	0870
Investment Income	Investment Income	370	852	000	0247	0870
Investment Income	Investment Income	370	852	000	0257	0870
Investment Income	Investment Income	370	852	000	0258	0870
Investment Income	Investment Income	370	852	000	0259	0870
Investment Income	Investment Income	370	852	000	0260	0870
Investment Income	Investment Income	370	852	000	0261	0870
Investment Income	Investment Income	370	852	000	0265	0870
Investment Income	Investment Income	370	852	000	0270	0870
Investment Income	Investment Income	370	852	000	0274	0870
Investment Income	Investment Income	370	852	000	0281	0870
Investment Income	Investment Income	370	852	000	0286	0870

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Investment Income	Investment Income	370	852	000	0755	0870
Investment Income	Investment Income	370	852	000	0786	0870
Investment Income	Investment Income	370	852	000	0787	0870
Investment Income	Investment Income	370	852	000	0788	0870
Investment Income	Investment Income	370	852	000	0789	0870
Investment Income	Investment Income	370	852	000	0795	0870
Investment Income	Investment Income	370	852	000	0796	0870
Investment Income	Investment Income	370	852	000	0801	0870
Investment Income	Investment Income	370	852	000	0802	0870
Investment Income	Investment Income	370	852	000	0812	0870
Investment Income	Investment Income	370	852	000	0823	0870
Investment Income	Investment Income	370	852	000	0841	0870
Investment Income	Investment Income	370	852	000	0850	0870
Investment Income	Investment Income	370	852	000	0868	0870
Investment Income	Investment Income	370	852	000	0869	0870
Investment Income	Investment Income	370	852	000	0882	0870
Investment Income	Investment Income	370	852	000	0888	0870
Investment Income	Investment Income	370	852	000	0900	0870
Investment Income	Investment Income	370	852	000	0902	0870
Investment Income	Investment Income	370	852	000	0907	0870
Investment Income	Investment Income	370	852	000	0917	0870
Investment Income	Investment Income	370	852	000	0929	0870
Investment Income	Investment Income	370	852	000	0932	0870
Investment Income	Investment Income	370	852	000	0934	0870
Investment Income	Investment Income	370	852	000	0936	0870
Investment Income	Investment Income	370	852	000	0938	0870
Investment Income	Investment Income	370	852	000	0940	0870
Investment Income	Investment Income	370	852	000	0942	0870
Investment Income	Investment Income	370	852	000	0943	0870
Investment Income	Investment Income	370	852	000	0953	0870
Investment Income	Investment Income	370	852	000	0954	0870
Investment Income	Investment Income	370	852	000	0960	0870
Investment Income	Investment Income	370	852	000	0970	0870
Investment Income	Investment Income	370	852	000	0973	0870
Investment Income	Investment Income	370	852	000	0974	0870
Investment Income	Investment Income	370	852	000	0975	0870
Investment Income	Investment Income	370	852	000	0978	0870
Investment Income	Investment Income	370	852	000	0982	0870
Investment Income	Investment Income	370	852	000	0993	0870
Investment Income	Investment Income	370	852	000	0994	0870
Investment Income	Investment Income	370	852	000	0996	0870
Investment Income	Road Fund Interest	370	852	005	0011	0871
Investment Income	Real Estate Research & Ed	370	852	005	0849	0871
Investment Income	Crt Court Order # 83Ch942	370	852	015	0801	0873
Investment Income	Int/GO Debt Service Fund	370	852	020	0101	0874
Investment Income	G.O. Escrow Account	370	852	030	0101	1396
Investment Income	Repurchase Agreements	370	852	060	0055	0881
Investment Income	Repurchase Agreements-Reg	370	852	060	0001	0881
Investment Income	Repurchase Agreements-Reg	370	852	060	0455	0881
Investment Income	Repurchase Agreements-Reg	370	852	060	0475	0881
Investment Income	Repurchase Agreements-Reg	370	852	060	0733	0881
Investment Income	Escrow Interest Income	370	852	061	0455	1534
Investment Income	Illinois Funds ACH Settlement	370	852	099	0001	1561
Investment Income	Rebate/Midwest Securities	370	852	100	0101	0882
Investment Income	Time Deposits-Regular	370	852	110	0001	0884
Investment Income	Time Deposits	370	852	110	0455	0884

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Investment Income	Student Loan Market Assn.	370	852	112	0001	1557
Investment Income	Fed Farm Credit Bank Note	370	852	113	0001	1356
Investment Income	Fed Farm Credit Disc Note	370	852	114	0001	1357
Investment Income	Fed Farm Credit Disc Note	370	852	114	0733	1357
Investment Income	Treasury Investments	370	852	115	0001	0885
Investment Income	Treasury Investment	370	852	115	0455	0885
Investment Income	Fed. Home Loan Bank Note	370	852	116	0001	1358
Investment Income	Fed Home Loan Bank Note	370	852	117	0001	1359
Investment Income	Fed Home Loan Bank Note	370	852	117	0733	1359
Investment Income	Fed Home Loan Mort Corp Note	370	852	118	0001	1360
Investment Income	Fed Home Loan Mort Corp Disc	370	852	119	0001	1361
Investment Income	Fed Home Loan Mort Corp Disc	370	852	119	0733	1361
Investment Income	SBA-FHLMC Investment	370	852	120	0001	0886
Investment Income	Bank of America Money Market	370	852	121	0001	0887
Investment Income	Bank of America Money Market	370	852	122	0001	0888
Investment Income	Federated Money Market Fund	370	852	123	0001	0889
Investment Income	501/941 MMF	370	852	124	0001	1437
Investment Income	F.N.M.A. Debentures	370	852	125	0001	0890
Investment Income	FNMA Discount Note	370	852	126	0001	1458
Investment Income	FNMA Discount Note	370	852	126	0733	1458
Investment Income	Money Market Mutual Funds	370	852	129	0001	0894
Investment Income	Money Market Mutual Funds	370	852	129	0455	0894
Investment Income	J. P. Morgan Money Market	370	852	128	0001	0893
Investment Income	IL Mortgage Pilot Program	370	852	130	0001	0895
Investment Income	Trias Capital Money Market	370	852	133	0001	1522
Investment Income	Money Market Reg. - FIT	370	852	134	0001	1718
Investment Income	Industr Develop Auth Bonds	370	852	135	0001	0898
Investment Income	Mercantile Clearing Money Market	370	852	136	0001	1535
Investment Income	SEI Investment Money Market	370	852	137	0001	1536
Investment Income	1st Chicago One Group MMF	370	852	138	0001	1586
Investment Income	Bank One Spfld. One Group MMF	370	852	139	0001	1589
Investment Income	Commercial Instruments	370	852	140	0001	0899
Investment Income	Commercial Instruments	370	852	140	0733	0899
Investment Income	US Treasury Notes	370	852	146	0001	0900
Investment Income	US Treasury Notes	370	852	146	0455	0900
Investment Income	Public Investment Pool-Reg	370	852	150	0001	0901
Investment Income	Public Investment Pool-Reg	370	852	150	0056	0901
Investment Income	IPTIP	370	852	150	0069	0901
Investment Income	IPTIP	370	852	150	0116	0901
Investment Income	IPTIP	370	852	150	0153	0901
Investment Income	IPTIP	370	852	150	0390	0901
Investment Income	IL Funds-Toll Highway Escrow	370	852	150	0455	0901
Investment Income	Public Investment Pool-Reg	370	852	150	0557	0901
Investment Income	Public Investment Pool-Reg	370	852	150	0668	0901
Investment Income	IPTIP UC Special Admin.	370	852	151	0001	1481
Investment Income	IPTIP UC Special Admin.	370	852	151	0055	1481
Investment Income	IPTIP MMF Investment	370	852	152	0595	1556
Investment Income	IPTIP Prime Fund Regular	370	852	153	0001	1652
Investment Income	INB Clearing Money Market	370	852	154	0001	1648
Investment Income	IL Funds Clearing MMF	370	852	155	0001	1692
Investment Income	IPTIP Clearing Prime	370	852	156	0001	1717
Investment Income	Child Support Clearing	370	852	157	0001	0902
Investment Income	Milestone Money Market Fund	370	852	158	0001	0903
Investment Income	Goldman Sachs Money Market	370	852	159	0001	1362
Investment Income	Repurchase/Interest-Clearing	370	852	160	0001	0904
Investment Income	Nat'l City Credit Card MMF	370	852	161	0001	1587

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Investment Income	Time Deposit Interest-Clear	370	852	170	0001	0905
Investment Income	Community Invest Portfolio	370	852	180	0001	0906
Investment Income	EBT Funds	370	852	190	0001	1363
Investment Income	Farm Credit Bank Bonds	370	852	216	0001	0907
Investment Income	Civic Center Bond Proceeds	370	852	217	0001	0908
Investment Income	FFCB Placement (LT)	370	852	220	0001	1698
Investment Income	Real Estate Recovery Fund	370	852	629	0849	0911
Investment Income	Real Estate Recovery Fund	370	852	629	0850	0911
Investment Income	Budget Stabilization Fund	370	852	686	0001	1693
Investment Income	State Lottery Fund	370	852	711	0412	0912
Investment Income	University Payroll/IPTIP	370	852	850	0001	1440
Investment Income	Child Support Enforce Fund	370	852	957	0001	0914
Licenses, Fees or Registrations	Licenses, Fees or Registrations	370	855	000	0668	0915
Licenses, Fees or Registrations	Licenses, Fees or Registrations	370	855	000	0769	0915
Licenses, Fees or Registrations	Cost Recover/Special Warrant	370	855	125	0001	0942
Licenses, Fees or Registrations	Mandatory Arbitration/Boone	370	855	401	0262	1002
Licenses, Fees or Registrations	Mandatory Arbitration/Cook	370	855	403	0262	1004
Licenses, Fees or Registrations	Mandatory Arbitration/Lake	370	855	404	0262	1005
Licenses, Fees or Registrations	Mandatory Arb/Winnebago	370	855	406	0262	1006
Licenses, Fees or Registrations	Mandatory Arbitration/DuPage	370	855	407	0262	1007
Licenses, Fees or Registrations	Mandatory Arbitra/St.Clair	370	855	408	0262	1008
Licenses, Fees or Registrations	Mandatory Arbitrat/McHenry	370	855	411	0262	1010
Licenses, Fees or Registrations	Mandatory Arbitration/Kane	370	855	413	0262	1012
Licenses, Fees or Registrations	Mandatory Arbitration/Will	370	855	414	0262	1013
Licenses, Fees or Registrations	Mandatory Arbitration/Henry	370	855	451	0262	1617
Licenses, Fees or Registrations	Mandatory Arbitration/Mercer	370	855	452	0262	1618
Licenses, Fees or Registrations	Mandatory Arbitration/Rock Island	370	855	453	0262	1619
Licenses, Fees or Registrations	Mandatory Arbitration/Whiteside	370	855	454	0262	1620
Licenses, Fees or Registrations	IPTIP	370	855	493	0195	1052
Licenses, Fees or Registrations	Mandatory Arbitration/Ford County	370	855	802	0262	1099
Licenses, Fees or Registrations	Mandatory Arbitr./McLean County	370	855	812	0262	1100
Licenses, Fees or Registrations	Circuit Clerk	370	855	910	0714	1452
Miscellaneous	Miscellaneous	370	861	000	0001	1121
Miscellaneous	Miscellaneous	370	861	000	0054	1121
Miscellaneous	Miscellaneous	370	861	000	0482	1121
Private Organizations or Individuals	Private Organizations or Individuals	370	870	000	0001	1200
Repayment to State for Jury Duty and Other Recoveries	Reim/Jury Duty & Recoveries	370	877	000	0001	1228
Repayment to State for Jury Duty and Other Recoveries	Reim/Jury Duty & Recoveries	370	877	000	0195	1228
Repayment to State Pursuant to Law	Repay. to State Pursuant to Law	370	880	000	0001	1243
Repayment to State Pursuant to Law	Repay. to State Pursuant to Law	370	880	000	0054	1243
Repayment to State Pursuant to Law	G.O. Bond Escrow	370	880	045	0101	1704
Repayment to State Pursuant to Law	Grantee Interest Income	370	880	065	0614	1247
Repayment to State Pursuant to Law	Returned Petty Cash Fund	370	880	600	0001	1270
Repayment to State Pursuant to Law	Excess Cash	370	880	625	0001	1274
Repayment to State Pursuant to Law	Excess Cash	370	880	625	0337	1274
Department on Aging	Dept. on Aging	402	000			
Federal Government	Agriculture, Department of	402	831	010	0618	0594
Federal Government	Corp. for National Service	402	831	054	0618	0603
Federal Government	Health and Human Services	402	831	075	0618	0618
Federal Government	Labor,Department of	402	831	120	0618	0630
Fed Monies Via Other Illinois Agency	Alcohol & Sub Abuse Block Grant	402	840	013	0830	0705
Fed Monies Via Other Illinois Agency	DCFS Childrens Serv. Fund	402	840	220	0830	0716
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Agriculture	402	840	410	0618	0721

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Program Income	Grantee Interest Income	402	841	150	0618	0760
Miscellaneous	Miscellaneous	402	861	000	0618	1121
Miscellaneous	Miscellaneous	402	861	000	0001	1121
Other State Agencies	General Revenue Fund	402	864	001	0830	1128
Other State Agencies	Tobacco Settlement	402	864	733	0830	1754
Private Organizations or Individuals	Private Org. or Individ.	402	870	000	0830	1200
Repayment to State Pursuant to Law	Returned Petty Cash Fund	402	880	600	0001	1270
Repayment to State Pursuant to Law	Restitutions	402	880	725	0001	1283
Department of Agriculture	Dept. of Agriculture	406	000			
Agriculture Industry Regulation	Agriculture Industry Reg	406	100	000	0001	0063
Hayes Colt Pace	Hayes Colt Pace	406	138	002	0098	0074
DuQuoin State Fair Races-1991	96 Hayes #23 Colt Pace	406	139	002	0098	0076
DuQuoin State Fair Races-1991	96 Hayes #23 Filly Trot	406	139	003	0098	0077
DuQuoin State Fair Races-1993	98 Hayes #24 Colt Trot	406	141	001	0098	1378
DuQuoin State Fair Races-1993	98 Hayes #24 Filly Trot	406	141	002	0098	1306
DuQuoin State Fair Races-1996	96 World Trot Derby #16 Colt	406	144	001	0098	0086
DuQuoin State Fair Races-1996	96 World Trot Derby #16 Filly	406	144	002	0098	0087
DuQuoin State Fair	DuQuoin State Fair	406	145	000	0045	0088
DuQuoin State Fair	DuQuoin-Space Rentals/Fairs	406	145	334	0045	0088
DuQuoin State Fair	DuQuoin-Speed Dept.	406	145	350	0045	0089
DuQuoin State Fair	DuQuoin-Ticket Sales	406	145	405	0045	0090
DuQuoin State Fair	DuQuoin-Parking	406	145	406	0045	0091
DuQuoin State Fair	DuQuoin-Entry Department	406	145	431	0045	0092
DuQuoin State Fair	DuQuoin State Fair-Misc.	406	145	441	0045	1307
DuQuoin State Fair	DuQuoin-Non-Fair Activities	406	145	450	0045	0093
Land Mortgage Payments	Land Mortgage Payments	406	340	000	0595	0292
Loan Repayments	Loan Repayments	406	355	000	0826	0295
Meat Poultry and Livestock	Meat Poultry Livestock	406	390	000	0001	0311
Program Income	Advertising Sales	406	472	010	0045	0396
Program Income	Advertising Sales	406	472	010	0438	0396
IL State Fair, Springfield	IL State Fair, Springfield	406	575	000	0438	0502
State Fair Operations	Space Rentals/Fair	406	575	134	0438	0502
State Fair Operations	Mega Pass Purchase	406	575	150	0438	0503
State Fair Operations	Speed Department	406	575	205	0438	0503
State Fair Operations	Ticket Sales/Fair	406	575	205	0438	0504
State Fair Operations	Gate Receipts/Fair	406	575	206	0438	0505
State Fair Operations	APA Gate Admissions	406	575	207	0438	1630
State Fair Operations	Entry Fees/Fair	406	575	231	0438	0506
State Fair Operations	St Fair Operations-Western	406	575	232	0438	0507
State Fair Operations	State Fair Operations-Misc	406	575	241	0438	0508
State Fair Operations	Society Horse Show-Advance	406	575	246	0438	0509
State Fair Operations	Non-Fair Activity Fee	406	575	250	0438	0510
Federal Government	USDA/Food & Drug Admin.	406	831	010	0369	0594
Federal Government	Agriculture, Department of	406	831	010	0439	0594
Federal Government	Agriculture, Department of	406	831	010	0440	0594
Federal Government	Agriculture, Department of	406	831	010	0476	0594
Federal Government	Agriculture, Department of	406	831	010	0651	0594
Federal Government	Agriculture, Department of	406	831	010	0826	0594
Federal Government	Farmer Home Admin. (FmHA)	406	831	015	0826	1675
Federal Government	Environmental Protection Agn	406	831	060	0063	0608
Federal Government	Environmental Protection Agn	406	831	060	0689	0608
Federal Monies via Other State	Federal Monies via Other State	406	837	000	0826	1381
Fed Monies Via Other Illinois Agency	U.S. Environmental Protection	406	840	065	0826	0708
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	406	842	000	0476	0764
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	406	842	000	0689	0764

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	406	842	000	0826	0764
Fines, Penalties or Violations	Fines/Penalty or Violations	406	843	000	0288	0780
Fines, Penalties or Violations	Weights & Measures Act	406	843	735	0163	0816
Fund Transfers	General Revenue Fund	406	846	001	0045	0827
Fund Transfers	Agricultural Premium	406	846	045	0602	1532
Fund Transfers	Capital Development Fund	406	846	141	0609	1471
Licenses, Fees or Registrations	Licenses Fees or Registrations	406	855	000	0153	0915
Licenses, Fees or Registrations	Comm Feed Manufact & Dist	406	855	096	0369	0936
Licenses, Fees or Registrations	Late Filing Fees	406	855	225	0708	0964
Licenses, Fees or Registrations	Late Filing Fees	406	855	225	0709	0964
Licenses, Fees or Registrations	Fertilizer Inspection Fund	406	855	242	0290	0969
Licenses, Fees or Registrations	Laboratory Fees	406	855	355	0024	0989
Licenses, Fees or Registrations	Livestock Management Fees	406	855	394	0430	1366
Licenses, Fees or Registrations	Pesticide Products	406	855	465	0576	1040
Licenses, Fees or Registrations	Weights & Measures Act	406	855	735	0163	1098
Miscellaneous	Miscellaneous	406	861	000	0001	1121
Other State Agency	Natural Resources	406	864	422	0001	1151
Other State Agency	Natural Resources	406	864	422	0826	0906
Private Organizations or Individuals	Private Organiza or Indiv	406	870	000	0440	1200
Private Organizations or Individuals	Private Organiza or Indiv	406	870	000	0651	1200
Private Organizations or Individuals	Livestock Management Fees	406	870	000	0835	1200
Private Organizations or Individuals	IL State Fair/Springfield	406	870	030	0835	1614
Private Organizations or Individuals	IL State Fair/DuQuoin	406	870	035	0835	1615
Repayment to State Pursuant to Law	Mid Continent Benefit Trust	406	880	125	0001	1579
Dept. of Central Management Services	Central Management Services	416	000			
Carrier Refunds	Carrier Refunds	416	133	020	0907	0072
Group Insurance Premium	Insurance Premium-Employees	416	233	100	0457	0118
Group Insurance Premium	Insurance Prem-Self Insure	416	233	100	0907	0118
Group Insurance Premium	Ins Premium-Local Government	416	233	150	0193	0119
Group Insurance Premium	Ins Prem-Optional Life	416	233	200	0457	0120
Group Insurance Premium	Ins Premium-HMO	416	233	200	0907	0120
Group Insurance Premium	Ins Prem-Optional Life/Univ	416	233	300	0457	0121
Group Insurance Premium	Insurance Premium-Dental	416	233	300	0907	0121
Group Insurance Premium	SURS Member Payment	416	233	610	0577	1550
Group Insurance Premium Reimburs.	Ins Premium Reim-Employers	416	234	200	0457	0124
Health Facilities	Health Fac-Life/Health	416	235	000	0457	0125
Health Facilities	Health Fac-Life/Health	416	235	000	0907	0125
Optional Health Ins.-Payroll Deductions	Option Health-Admin Ser Org	416	426	050	0907	0346
Optional Health Ins.-Payroll Deductions	Optional Health-HMO	416	426	060	0907	0347
Optional Health Ins.-Payroll Deductions	Optional Health-Dental	416	426	065	0907	0348
Optional Health Ins.-Payroll Deductions	Option Health-Univ/Local SI	416	426	070	0907	0349
Optional Health Ins.-Payroll Deductions	Optional Health-Univ/Local	416	426	075	0907	0350
Optional Health Ins.-Payroll Deductions	Option Health-Univ/Local HMO	416	426	080	0907	0351
Optional Health Ins.-Payroll Deductions	Option Health-Retirement SI	416	426	090	0907	0352
Optional Health Ins.-Payroll Deductions	Option Health-Retire/Dental	416	426	095	0907	0353
Optional Health Ins.-Payroll Deductions	Option Health-Retirement HMO	416	426	100	0907	0354
Optional Life Insurance	Optional Life Ins-Retirement	416	428	100	0457	0356
Payroll Deductions	Payroll/Comm Consolidation	416	445	000	0755	0384
Payroll Deductions	Consolidation/Dependent Care	416	445	050	0202	0387
Payroll Deductions	Consolidation/Med Care Plan	416	445	075	0202	0388
Payroll Deductions	Consolidate/Univ Depend Care	416	445	100	0202	0389
Payroll Deductions	Consolidation/Univ-Med Assis	416	445	125	0202	0390
Payroll Deductions	Commuting Expense	416	445	200	0202	1673
Payroll Deductions	Parking Expense	416	445	250	0202	1674
Public Utility Tax	Wireless 911 Surcharge	416	480	650	0612	1635

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Public Utility Tax	Wireless 911 Surcharge	416	480	650	0613	1635
Reimbursement From Third Party Payee	Reimbursement/Third Party	416	522	000	0193	0454
Rental Income	Rental Income	416	523	000	0314	0455
Rental Income	Rental Income	416	523	000	0989	0455
Sale of Land & Structures	Sale of Land & Structures	416	540	000	0001	0471
Workers Comp. Reimbursements	Workers Comp Reimbursements	416	680	001	0332	0530
Benefit Distribution	Bene Dist:Annuity Purchase	416	800	201	0755	0568
Benefit Distribution	Bene Dist:Trans Other Govt	416	800	215	0755	0569
Federal Government	Federal Government	416	831	000	0303	1748
Federal Government	Federal Government	416	831	000	0304	1748
Federal Government	Federal Government	416	831	000	0308	1748
Federal Government	Federal Government	416	831	000	0312	1748
Federal Government	Emergency Management Agency	416	831	068	0001	0613
Fed Monies Via Other Illinois Agency	Via Other II State Agency	416	840	000	0457	0702
Fed Monies Via Other Illinois Agency	Self Insurance	416	840	100	0907	0713
Fund Transfers	General Revenue Fund	416	846	001	0577	0827
Fund Transfers	General Revenue Fund	416	846	001	0457	0827
Fund Transfers	General Revenue Fund	416	846	001	0907	0827
Fund Transfers	Road Fund	416	846	011	0907	0829
Investment Income	Deferred Comp Prime Reserve	416	852	034	0755	0875
Licenses, Fees or Registrations	Investment Exchange	416	855	004	0755	0916
Licenses, Fees or Registrations	Conference Fees	416	855	097	0352	0937
Licenses, Fees or Registrations	Annual Asset Charge	416	855	201	0755	0960
Local Illinois Governmental Units	Local Illinois Governmental Units	416	858	000	0303	1114
Local Illinois Governmental Units	Local Illinois Governmental Units	416	858	000	0304	1114
Local Illinois Governmental Units	Local Illinois Governmental Units	416	858	000	0308	1114
Local Illinois Governmental Units	Local Illinois Governmental Units	416	858	000	0312	1114
Local Illinois Governmental Units	Property Sales	416	858	020	0903	1116
Local Illinois Governmental Units	Sch Dist Fed Property Sale	416	858	040	0903	1119
Local Illinois Governmental Units	Participant Transfers	416	858	200	0755	1369
Miscellaneous	Miscellaneous	416	861	000	0001	1121
Miscellaneous	Miscellaneous	416	861	000	0303	1121
Miscellaneous	Miscellaneous	416	861	000	0304	1121
Miscellaneous	Miscellaneous	416	861	000	0308	1121
Miscellaneous	Miscellaneous	416	861	000	0312	1121
Other Illinois State Agency	Other IL State Agencies	416	864	000	0001	1127
Other Illinois State Agency	Other IL State Agencies	416	864	000	0303	1127
Other Illinois State Agency	Other IL State Agencies	416	864	000	0304	1127
Other Illinois State Agency	Other IL State Agencies	416	864	000	0308	1127
Other Illinois State Agency	Other IL State Agencies	416	864	000	0312	1127
Other Illinois State Agency	Other IL State Agencies	416	864	000	0457	1127
Other Illinois State Agency	Other IL State Agencies	416	864	000	0903	1127
Other Illinois State Agency	Self Insurance	416	864	100	0457	1370
Other Illinois State Agency	Self Insurance	416	864	100	0907	1370
Other Income	Other Income	416	865	000	0755	1191
Private Organizations or Individuals	Private Organiza or Indiv	416	870	000	0001	1200
Private Organizations or Individuals	Private Organiza or Indiv	416	870	000	0011	1200
Private Organizations or Individuals	Private Organiza or Indiv	416	870	000	0303	1200
Private Organizations or Individuals	Private Organiza or Indiv	416	870	000	0308	1200
Private Organizations or Individuals	Private Organiza or Indiv	416	870	000	0312	1200
Private Organizations or Individuals	State Property Sales	416	870	010	0246	1201
Private Organizations or Individuals	State Property Sales	416	870	010	0903	1201
Private Organizations or Individuals	Federal Property Sales	416	870	015	0903	1202
Private Organizations or Individuals	Federal Property Sales	416	870	016	0903	1542
Private Organizations or Individuals	Private Org. or Individuals	416	870	000	0304	1200
Rental Income	Building and Space Rentals	416	876	200	0001	1221

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	416	877	000	0755	1228
Dept. of Children and Family Services	Children & Family Services	418	000			
Child Welfare	Child Welfare	418	065	000	0001	0048
Child Welfare	Child Welfare	418	065	000	0220	0048
Parent Contribution for Care & Maintenance of Children	Parent Contrib/Care of Child	418	427	000	0001	0355
Repayment of Scholarships	Repayment of Scholarships	418	525	000	0094	1489
Federal Government	Corp for National Service	418	831	054	0566	0603
Federal Government	Health and Human Services	418	831	075	0094	0618
Federal Government	Health and Human Services	418	831	075	0220	0618
Federal Government	Health and Human Services	418	831	075	0566	0618
Federal Government	Health and Human Services	418	831	077	0220	0620
Fed Monies Via Other Illinois Agency	Fed. Monies Via Other IL Agency	418	837	000	0566	1381
Fed Monies Via Other Illinois Agency	U.S. Public Health Services	418	840	063	0566	0707
Fed Monies Via Other Illinois Agency	Fed Nat'l Comm Serv Grant	418	840	343	0566	0718
Fed Monies Via Other Illinois Agency	Special Purpose Trust Fund	418	840	408	0566	0720
Fed Monies Via Other Illinois Agency	Special Purpose Trust Fund	418	840	408	0684	0720
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	418	840	561	0220	0728
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	418	840	561	0566	0728
Fund Transfer	Medical Center District	418	846	006	0001	1857
License, Fees or Registrations	Training	418	855	633	0094	1713
Miscellaneous	Miscellaneous	418	861	000	0001	1121
Other Illinois State Agency	Dept Human Services	418	864	462	0220	1155
Other Illinois State Agency	Public Health	418	864	482	0582	1159
Other Illinois State Agency	Veterans Affairs	418	864	497	0582	1610
Other Illinois State Agency	State Board of Education	418	864	586	0582	1172
Private Organizations or Individuals	Private Organiza or Indiv	418	870	000	0582	1200
Private Organizations or Individuals	Private Organiza or Indiv	418	870	000	0934	1200
Dept. of Commerce & Community Affairs	Commerce & Community Affairs	420	000			
Loan Repayments	Loan Repayments	420	355	000	0171	0295
Loan Repayments	Loan Repayments	420	355	000	0875	0295
Loan Repayments	Loan Repayments-Interest	420	355	025	0001	0296
Loan Repayments	Loan Repayments-Interest	420	355	025	0126	0296
Loan Repayments	Loan Repayments-Interest	420	355	025	0234	0296
Loan Repayments	Loan Repayments-Interest	420	355	025	0973	0296
Loan Repayments	Loan Repayments-Interest	420	355	025	0975	0296
Loan Repayments	Loan Repayments-Interest	420	355	025	0993	0296
Loan Repayments	Loan Repayments-Principal	420	355	050	0001	0297
Loan Repayments	Loan Repayments-Principal	420	355	050	0126	0297
Loan Repayments	Loan Repayments-Principal	420	355	050	0234	0297
Loan Repayments	Loan Repayments-Principal	420	355	050	0900	0297
Loan Repayments	Loan Repayments-Principal	420	355	050	0973	0297
Loan Repayments	Loan Repayments-Principal	420	355	050	0975	0297
Loan Repayments	Loan Repayments-Principal	420	355	050	0993	0297
Oil Overcharges	Oil Overcharges-USDOE	420	421	865	0900	0343
Program Income	Program Income	420	472	000	0737	0395
Program Income	Royalties	420	472	050	0974	0397
Program Income	Royalties	420	472	050	0984	0397
Program Income	Grantee Interest Income	420	472	150	0001	0398
Program Income	Grantee Interest Income	420	472	150	0556	0398
Program Income	Royalty Repayment	420	472	300	0955	0406
Federal Government	Agriculture, Department of	420	831	010	0235	0594
Federal Government	Commerce, Department of	420	831	050	0636	0600

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	Commerce,Department of	420	831	050	0984	0600
Federal Government	Defense,Department of	420	831	055	0404	0604
Federal Government	U.S. Environ. Protection Agency	420	831	060	0387	0608
Federal Government	U.S. Environ. Protection Agency	420	831	060	0636	0608
Federal Government	Energy,Department of	420	831	065	0737	0610
Federal Government	Energy,Department of	420	831	065	0820	0610
Federal Government	Energy,Department of	420	831	065	0834	0610
Federal Government	Energy,Department of	420	831	065	0859	0610
Federal Government	Housing & Urban Development	420	831	090	0851	0624
Federal Government	Labor,Department of	420	831	120	0552	0630
Federal Government	Labor,Department of	420	831	120	0636	0630
Federal Government	Labor,Department of	420	831	120	0519	0630
Federal Government	Labor,Department of	420	831	120	0656	0630
Federal Government	Labor,Department of	420	831	120	0726	0630
Federal Government	National Community Service	420	831	133	0343	0634
Federal Government	Nat'l Assn of State Dev. Agencies	420	831	132	0984	1626
Federal Government	Small Business Admin	420	831	158	0636	0640
Federal Government	HHS Federal Block Grant	420	831	575	0870	0655
Federal Government	HHS Federal Block Grant	420	831	575	0871	0655
Federal Government	LIHEA Federal Block Grant	420	831	590	0875	0656
Fed Monies Via Other State	Council of Great Lakes Gov	420	837	025	0820	0700
Fed Monies Via Other State	University of Nevada	420	837	150	0636	1646
Federal Program Income	Fed. Program Income	420	841	000	0726	0752
Federal Program Income	Conference Fees	420	841	090	0636	0756
Federal Program Income	Conference Fees	420	841	090	0737	0756
Federal Program Income	Grantee Interest Income	420	841	150	0343	0760
Federal Program Income	Grantee Interest Income	420	841	150	0870	0760
Federal Program Income	Grantee Interest Income	420	841	150	0875	0760
Fed Govt Indirect Cost Reimbursement	Energy, Department of	420	842	065	0883	0770
Fed Govt Indirect Cost Reimbursement	Health & Human Services	420	842	075	0883	0771
Fed Govt Indirect Cost Reimbursement	Housing & Urban Development	420	842	090	0883	0772
Fed Govt Indirect Cost Reimbursement	Labor, Department of	420	842	120	0883	0774
Fed Govt. Indirect Cost Reimbursement	Indirect Cost/Federal Nat Comm	420	842	343	0883	1388
Fed Govt. Indirect Cost Reimbursement	Local Govt. Affairs Trust	420	842	636	0883	0778
Licenses, Fees or Registrations	Tourism Promo. Prod. & Services	420	855	014	0984	1738
Licenses, Fees or Registrations	Advertising	420	855	015	0984	0920
Licenses, Fees or Registrations	Economic Research & Info	420	855	152	0023	0951
Licenses, Fees or Registrations	Renewable Energy Resource	420	855	518	0925	1443
Miscellaneous	Miscellaneous	420	861	000	0001	1121
Other Illinois State Agency	General Revenue	420	864	001	0552	1128
Other Illinois State Agency	General Revenue	420	864	001	0984	1128
Other Illinois State Agency	Solid Waste Management	420	864	078	0017	1134
Other Illinois State Agency	Clean Air Act (CAA) Permit	420	864	091	0387	1135
Private Organizations or Individuals	Private Organiza or Indiv	420	870	000	0552	1200
Private Organizations or Individuals	Private Organiza or Indiv	420	870	000	0636	1200
Private Organizations or Individuals	Private Organiza or Indiv	420	870	000	0770	1200
Private Organizations or Individuals	Private Organiza or Indiv	420	870	000	0820	1200
Private Organizations or Individuals	Private Organiza or Indiv	420	870	000	0834	1200
Private Organizations or Individuals	Private Organiza or Indiv	420	870	000	0859	1200
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0078	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0387	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0636	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0726	1228

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0737	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0763	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0859	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0870	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0871	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0875	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0883	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0900	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0925	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	000	0973	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	420	877	800	0294	1228
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment Due to Final Audit	420	879	000	0763	1240
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment Due to Final Audit	420	879	000	0875	1240
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment Due to Final Audit	420	879	000	0969	1240
Repayment to State Pursuant to Law	Repay to State Pursuant to Law	420	880	000	0001	9012
Repayment to State Pursuant to Law	Grantee Interest Income	420	880	065	0001	1247
Sale of Investments	Sale of Investments	420	882	000	0126	1286
Sale of Investments	Sale of Investments	420	882	000	0973	1286
Sale of Investments	Sale of Investments	420	882	000	0974	1286
Subscription or Publication Sales	Subscription or Publication	420	888	000	0636	1289
Department of Natural Resources	Natural Resources	422	000			
Concessionaire Revenue	Concession Revenue	422	090	000	0040	0056
Concessionaire Revenue	Concession Revenue	422	090	000	0041	0056
Federal Duck Stamp Sales	Federal Duck Stamp Sales	422	188	000	0041	0110
Hazardous Waste Research and Info.	Hazard Waste Research & Info	422	237	000	0001	0126
Illinois Michigan Canal	Illinois Michigan Canal	422	280	000	0040	0146
Leases on Land	Leases on Land	422	345	000	0443	0293
Program Income	Advertising Sales	422	472	010	0039	0396
Program Income	Advertising Sales	422	472	010	0041	0396
Sale of Land	Sale of Land	422	540	000	0001	0471
Sale of Land	Sale of Land & Structures	422	540	000	0041	0471
Sale of Land	Sale of Land	422	540	000	0962	0471
Stamp Reprint Sales,Entry Fees and Concession Income	Pheasant Stamp Reprint	422	549	100	0353	0491
State Museum	State Museum	422	585	000	0001	0512
Surety Bond Forfeitures	Surety Bond Forfeitures	422	597	000	0137	0515
Surety Bond Forfeitures	Surety Bond Forfeitures	422	597	000	0905	0515
Waterways	Waterways	422	643	000	0001	0524
Water Survey	Water Survey	422	645	000	0001	0525
Wildlife and Fish Stamps	Habitat Stamp	422	675	020	0293	0526
Wildlife and Fish Stamps	Habitat Stamp	422	675	020	0353	0526
Wildlife and Fish Stamps	Habitat Stamp	422	675	020	0391	0526
Wildlife and Fish Stamps	Stamps-Inland Trout	422	675	030	0041	0527

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Wildlife and Fish Stamps	Salmon Stamp	422	675	040	0042	0528
Wildlife and Fish Stamps	Waterfowl Stamp	422	675	050	0953	0529
Federal Government	Agriculture, Department of	422	831	010	0041	0594
Federal Government	Agriculture, Department of	422	831	010	0909	0594
Federal Government	Agriculture, Department of	422	831	010	0086	0594
Federal Government	Agriculture, Department of	422	831	010	0670	0594
Federal Government	Agriculture, Department of	422	831	010	0905	0594
Federal Government	U.S. Coast Guard	422	831	032	0137	1474
Federal Government	Commerce, Department of	422	831	051	0041	0601
Federal Government	Environmental Protection Agn	422	831	060	0077	0608
Federal Government	Environmental Protection Agn	422	831	060	0894	0608
Federal Government	FEMA/Agreement #997DR	422	831	064	0962	0609
Federal Government	Energy, Department of	422	831	065	0820	0610
Federal Government	Emergency Management Agency	422	831	069	0001	0613
Federal Government	Emergency Management Agency	422	831	069	0855	0613
Federal Government	FEMA Grant #871	422	831	069	0962	1403
Federal Government	FEMA Grant #1170	422	831	075	0894	1418
Federal Government	FEMA-State Disaster #1025DR	422	831	076	0962	0619
Federal Government	FEMA Grant #1170	422	831	081	0962	1418
Federal Government	FEMA Grant #1170	422	831	082	0962	1451
Federal Government	Interior, Department of	422	831	100	0039	0626
Federal Government	Interior, Department of	422	831	100	0257	0626
Federal Government	Interior, Department of	422	831	100	0041	0626
Federal Government	Interior, Department of	422	831	100	0293	0626
Federal Government	Interior, Department of	422	831	100	0298	0626
Federal Government	Interior, Department of	422	831	100	0465	0626
Federal Government	Interior, Department of	422	831	100	0765	0626
Federal Government	Interior, Department of	422	831	100	0820	0626
Federal Government	Interior, Department of	422	831	100	0894	0626
Federal Government	Interior, Department of	422	831	100	0909	0626
Federal Government	Interior, Department of	422	831	100	0953	0626
Federal Government	Interior, Department of	422	831	100	0991	0626
Federal Government	U.S. Dept. of Justice	422	831	110	0894	0629
Federal Government	Labor, Department of	422	831	120	0765	0630
Federal Government	Small Business Admin	422	831	158	0894	0640
Federal Government	FEMA/Agreement #1053DR	422	831	171	0962	0642
Federal Government	Transportation, Department	422	831	180	0039	0643
Federal Government	FEMA-1129-DR-IL	422	831	662	0894	0659
Federal Government	Grant #DR871-IL	422	831	664	0894	1572
Federal Government	FEMA Grant 1278	422	831	666	0962	1609
Federal Government	FEMA Grant 1368	422	831	667	0962	1702
Fed Monies Via Other Illinois Agency	US Environmental Protection	422	840	065	0909	0708
Fed Monies Via Other Illinois Agency	US Environmental Protection	422	840	065	0991	0708
Fed Monies Via Other Illinois Agency	US Environmental Protection	422	840	065	0884	0708
Fed Monies Via Other Illinois Agency	US Environmental Protection	422	840	065	0894	0708
Fed Monies Via Other Illinois Agency	Road Fund/I.S.T.E.A.	422	840	011	0962	0704
Fed Monies Via Other Illinois Agency	National Community Services	422	840	343	0820	0718
Fed Monies Via Other Illinois Agency	National Community Services	422	840	343	0894	0718
Fed Monies Via Other Illinois Agency	ISP Federal Projects Fund	422	840	904	0894	1573
Federal Program Income	Federal Program Income	422	841	000	0991	0752
Federal Program Income	Sale of Equipment	422	841	015	0765	0754
Fed Govt Indirect Cost Reimbursement	US Department of Agriculture	422	842	010	0001	0765
Fed Govt Indirect Cost Reimbursement	Environmental Protection	422	842	060	0001	0769
Fed Govt Indirect Cost Reimbursement	Energy, Department of	422	842	065	0001	0770
Fines, Penalties or Violations	Fines/Penalty or Violations	422	843	000	0574	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	422	843	000	0001	0780

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fines, Penalties or Violations	Fines/Penalty or Violations	422	843	000	0040	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	422	843	000	0145	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	422	843	000	0261	0780
Fines, Penalties or Violations	Aggregate Mining	422	843	022	0146	0787
Fines, Penalties or Violations	Fishing/Pollution Fines	422	843	030	0041	0789
Fines, Penalties or Violations	Hunting/Confiscated Fur	422	843	060	0041	0793
Fines, Penalties or Violations	Fishing/Circuit Clerk	422	843	902	0041	0819
Fines, Penalties or Violations	Hunting/Circuit Clerk	422	843	907	0041	0820
Fines, Penalties or Violations	Circuit Clerk	422	843	910	0001	0821
Fines, Penalties or Violations	Circuit Clerk	422	843	910	0040	0821
Fines, Penalties or Violations	Circuit Clerk	422	843	910	0878	0821
Fines, Penalties or Violations	Circuit Clerk	422	843	910	0905	0821
Fines, Penalties or Violations	Circuit Clerk	422	843	910	0909	0821
Fines, Penalties or Violations	Circuit Clerk	422	843	910	0931	0821
Fines, Penalties or Violations	Circuit Clerk	422	843	910	0962	0821
Fines, Penalties or Violations	Boat/Circuit Clerk	422	843	917	0039	0822
Fines, Penalties or Violations	Snowmobile/Circuit Clerk	422	843	922	0039	0823
Fund Transfer	Capital Development Bond	422	846	141	0000	1471
Fund Transfer	INR Special State Projects	422	846	834	0609	0865
Investment Income	Investment Income	422	852	000	0001	0870
Licenses, Fees or Registrations	Access Fees	422	855	018	0574	1679
Licenses, Fees or Registrations	Aggregate Mining	422	855	022	0146	0923
Licenses, Fees or Registrations	Boat	422	855	050	0039	0930
Licenses, Fees or Registrations	Camping Fees,State Parks	422	855	060	0040	0931
Licenses, Fees or Registrations	Camping Fees,State Parks	422	855	060	0041	0931
Licenses, Fees or Registrations	Coal Quality Testing	422	855	093	0147	0934
Licenses, Fees or Registrations	Conference Fees	422	855	097	0573	0937
Licenses, Fees or Registrations	Photo Copy	422	855	100	0001	0939
Licenses, Fees or Registrations	Databases, Sale of Prime GIS	422	855	143	0111	0949
Licenses, Fees or Registrations	Explosive Certificates	422	855	190	0001	0958
Licenses, Fees or Registrations	Explosive Certificates	422	855	190	0145	0958
Licenses, Fees or Registrations	Fishing Licenses	422	855	240	0041	0967
Licenses, Fees or Registrations	Fishing License/Lake Mich	422	855	241	0042	0968
Licenses, Fees or Registrations	Ginseng Licenses	422	855	252	0041	0972
Licenses, Fees or Registrations	Habitat Stamp Reprint Fees	422	855	259	0391	0975
Licenses, Fees or Registrations	Historical Water Craft ID	422	855	276	0039	0981
Licenses, Fees or Registrations	Hunting Licenses	422	855	310	0041	0982
Licenses, Fees or Registrations	Land Reclamation	422	855	350	0001	0988
Licenses, Fees or Registrations	Land Reclamation	422	855	350	0147	0988
Licenses, Fees or Registrations	Land Reclamation	422	855	350	0858	0988
Licenses, Fees or Registrations	Lifetime Licenses	422	855	386	0260	0993
Licenses, Fees or Registrations	Miners Examinations	422	855	410	0001	1009
Licenses, Fees or Registrations	Snowmobile License	422	855	570	0039	1072
Licenses, Fees or Registrations	Snowmobile License	422	855	570	0866	1072
Licenses, Fees or Registrations	Sportsman Licenses	422	855	575	0041	1073
Licenses, Fees or Registrations	Special or Commercial Permit	422	855	577	0041	1074
Licenses, Fees or Registrations	Timber Buyers or Growers	422	855	605	0905	1084
Licenses, Fees or Registrations	Toxic Pollution Prevention	422	855	612	0111	1085
Licenses, Fees or Registrations	Trapping Licenses	422	855	630	0041	1087
Licenses, Fees or Registrations	Underground Injection Contl	422	855	712	0261	1089
Licenses, Fees or Registrations	Watercraft Titling	422	855	725	0039	1095
Licenses, Fees or Registrations	Well Assessment Fees	422	855	732	0137	1097
Local Illinois Governmental Units	Local Il Governmental Units	422	858	000	0252	1114
Local Illinois Governmental Units	Property Sales	422	858	020	0077	1116
Miscellaneous	Miscellaneous	422	861	000	0001	1121
Miscellaneous	Miscellaneous	422	861	000	0039	1121

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Miscellaneous	Miscellaneous	422	861	000	0040	1121
Miscellaneous	Miscellaneous	422	861	000	0041	1121
Other Illinois State Agency	General Revenue Fund	422	864	001	0884	1128
Other Illinois State Agency	Road Fund	422	864	011	0041	1129
Other Illinois State Agency	Road Fund	422	864	011	0884	1129
Other Illinois State Agency	Solid Waste Management	422	864	078	0884	1134
Other Illinois State Agency	Water Pollution Revolving	422	864	270	0884	1681
Other Illinois State Agency	EPA Trust Fund Commission	422	864	531	0884	1165
Other Illinois State Agency	Board of Higher Education	422	864	601	0884	1621
Other Illinois State Agency	State Board of Education	422	864	586	0884	1172
Other Illinois State Agency	Fund for Illinois Future	422	864	611	0884	1624
Other Illinois State Agency	Hazardous Waste Fund	422	864	828	0831	1375
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0111	1200
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0158	1200
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0820	1200
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0884	1200
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0905	1200
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0909	1200
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0931	1200
Private Organizations or Individuals	Private Organiza or Indiv	422	870	000	0953	1200
Product Sales	Product Sales	422	872	000	0041	1214
Product Sales	Product Sales	422	872	000	0905	1214
Rental Income	Boat Dock & Related Fees	422	876	150	0040	1220
Rental Income	Boat Dock & Related Fees	422	876	150	0041	1220
Rental Income	Boat Dock & Related Fees	422	876	150	0982	1220
Rental Income	Concession Revenue	422	876	250	0982	1222
Rental Income	Miscellaneous	422	876	400	0040	1224
Rental Income	Miscellaneous	422	876	400	0041	1224
Rental Income	Miscellaneous	422	876	400	0982	1224
Rental Income	Property	422	876	500	0040	1225
Rental Income	Property	422	876	500	0041	1225
Rental Income	Property	422	876	500	0137	1225
Rental Income	Property	422	876	500	0158	1225
Rental Income	Winter Storage	422	876	650	0982	1226
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0001	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0039	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0040	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0041	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0042	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0077	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0078	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0146	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0298	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0299	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0765	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0900	1228

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0905	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0962	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0991	1228
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment Due to Final Audit	422	879	000	0905	1240
Repayment to State Pursuant to Law	Repayment Pursuant to Law	422	880	000	0765	1243
Repayment to State Pursuant to Law	DNR/FEMA Grant #83.544	422	880	020	0101	1600
Repayment to State Pursuant to Law	Disposal of Equipment	422	880	100	0137	1555
Repayment to State Pursuant to Law	Returned Petty Cash Fund	422	880	600	0001	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	422	880	600	0041	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	422	880	600	0078	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	422	880	600	0914	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	422	880	600	0991	1270
Subscription or Publication Sales	Subscription or Publication	422	888	000	0111	1289
Subscription or Publication Sales	Books/Magazine & Periodicals	422	888	005	0041	1290
Subscription or Publication Sales	State Geological Survey	422	888	045	0914	1298
Subscription or Publication Sales	State Natural History Survey	422	888	055	0914	1299
Subscription or Publication Sales	State Water Survey	422	888	065	0914	1301
Subscription or Publication Sales	Hazard Waste Research & Info	422	888	075	0914	1302
Department of Corrections	Dept. of Corrections	426	000			
Adult Field Service	Adult Field Services, DOC	426	020	010	0001	0004
Adult Institutions	Centralia Correctional Ctr	426	025	009	0001	0005
Adult Institutions	Dwight Correctional Center	426	025	018	0001	0006
Adult Institutions	Jacksonville Correction Ctr	426	025	020	0001	0007
Adult Institutions	E. St. Louis Correctional Ctr	426	025	027	0001	0008
Adult Institutions	Graham Correctional Center	426	025	028	0001	0009
Adult Institutions	Joliet Correctional Center	426	025	038	0001	0010
Adult Institutions	Logan Correctional Center	426	025	042	0001	0011
Adult Institutions	Menard Correctional Center	426	025	046	0001	0012
Adult Institutions	Big Muddy River Correct Ctr	426	025	052	0001	0014
Adult Institutions	Lincoln Correctional Center	426	025	053	0001	0015
Adult Institutions	Danville Correctional Center	426	025	056	0001	0016
Adult Institutions	Decatur Correctional Center	426	025	057	0001	1597
Adult Institutions	Pontiac Correctional Center	426	025	062	0001	0017
Adult Institutions	Dixon Correctional Center	426	025	065	0001	0018
Adult Institutions	Il River Correctional Center	426	025	069	0001	0019
Adult Institutions	Hill Correctional Center	426	025	070	0001	0020
Adult Institutions	Lawrence Correctional Center	426	025	074	0001	1685
Adult Institutions	Sheridan Correctional Center	426	025	078	0001	0022
Adult Institutions	Stateville Correctional Center	426	025	082	0001	0023
Adult Institutions	Pinckneyville Correctional Center	426	025	083	0001	1567
Adult Institutions	Robinson Correctional Center	426	025	084	0001	0024
Adult Institutions	Vandalia Correctional Center	426	025	086	0001	0025
Adult Institutions	E. Moline Correctional Ctr	426	025	089	0001	0026
Adult Institutions	Vienna Correctional Center	426	025	090	0001	0027
Adult Institutions	Shawnee Correctional Center	426	025	091	0001	0028
Adult Institutions	Tamms Correctional Center	426	025	092	0001	0029
Adult Institutions	Taylorville Correctional Ctr	426	025	093	0001	0030
Adult Institutions	Thomson Correctional Center	426	025	095	0001	1686
Adult Institutions	Western Il. Correctional Ctr	426	025	097	0001	0031
Automobile Renting Tax	Solid Waste Management	426	030	200	0523	0034
Concessionaire Revenue	Concession Revenue-Vending	426	090	250	0001	0057
Correctional School District	Correctional School District	426	101	000	0001	0064

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
General Office	General Office	426	220	000	0001	0114
Juvenile Divisions	Juvenile Division-Field Serv	426	325	020	0001	0282
Juvenile Institutions	IYC Murphysboro	426	330	019	0001	1410
Juvenile Institutions	IYC Chicago	426	330	020	0001	1598
Juvenile Institutions	IYC Pere Marquette	426	330	021	0001	0283
Juvenile Institutions	IYC Valley View	426	330	026	0001	0284
Juvenile Institutions	IYC Kewanee	426	330	029	0001	1671
Juvenile Institutions	IYC St. Charles	426	330	030	0001	0285
Juvenile Institutions	IYC Warrenville	426	330	038	0001	0286
Juvenile Institutions	IYC Harrisburg	426	330	040	0001	0287
Juvenile Institutions	IYC Joliet Juvenile Center	426	330	045	0001	0288
Prison Industry Revenues	Prison Industry Revenues	426	466	000	0301	0392
Rmbrsmt for Exp of Incarc Persons	Court Reim/Incarcerate In	426	512	100	0523	0445
Rmbrsmt for Exp of Incarc Persons	Electronic Device Monitor	426	512	250	0523	0446
Rmbrsmt for Exp of Incarc Persons	Inmate Maintenance Recove	426	512	301	0523	0447
Rmbrsmt for Exp of Incarc Persons	Medicaid	426	512	320	0523	1715
Rmbrsmt for Exp of Incarc Persons	Epidemiological Study	426	512	350	0523	0448
Rmbrsmt for Exp of Incarc Persons	Reim-Library Card Copies	426	512	360	0523	0449
Rmbrsmt for Exp of Incarc Persons	Other Inmate Cost Recove	426	512	399	0523	0450
Rmbrsmt for Exp of Incarc Persons	College Credit Hours	426	512	400	0523	1406
Rmbrsmt for Exp of Incarc Persons	Recovered Workers Comp	426	512	700	0523	0451
Telephone Commissions	Telephone Commission	426	598	000	0523	1737
Federal Government	U.S. Dept. of Commerce	426	831	050	0523	0600
Federal Government	Energy, Department of	426	831	065	0523	0610
Federal Government	Justice, Department of	426	831	110	0523	0629
Federal Government	Nat'l Inst of Corrections	426	831	148	0523	0638
Federal Government	Social Security Administration	426	831	192	0523	1580
Fed Monies Via Other Illinois Agency	Learn and Serve	426	840	183	0523	0715
Fed Monies Via Other Illinois Agency	Learn and Serve America	426	840	343	0523	0718
Fed Monies Via Other Illinois Agency	S.B.E. Dept. of Labor	426	840	392	0523	0719
Fed Monies Via Other Illinois Agency	ICJIA Trust Fund	426	840	488	0523	0724
Fed Monies Via Other Illinois Agency	Criminal Justice Info. Auth.	426	840	546	0523	1423
Fed Monies Via Other Illinois Agency	SBE Federal Dept of Ed	426	840	561	0523	0728
Fed Monies Via Other Illinois Agency	Eastern Ill University	426	840	612	0523	0729
Fed Monies Via Other Illinois Agency	DHS/Alcohol Substance Abu	426	840	646	0523	0733
Fed Monies Via Other Illinois Agency	ICCB Adult Education Fund	426	840	692	0523	1744
Fed Monies Via Other Illinois Agency	IL Arts Council Fed Grant	426	840	700	0523	0734
Fed Monies Via Other Illinois Agency	Juvenile Justice Trust	426	840	911	0523	0747
Fed Monies Via Other Illinois Agency	St Monies Via Local Entit	426	840	998	0523	0750
Other Illinois State Agency	General Revenue Fund	426	864	001	0523	1128
Other Illinois State Agency	Live and Learn	426	864	026	0523	1131
Other Illinois State Agency	Solid Waste Management	426	864	078	0523	1134
Other Illinois State Agency	Public Health-GRF	426	864	482	0523	1159
Other Illinois State Agency	IL Arts Council-GRF	426	864	503	0523	1163
Other Illinois State Agency	Criminal Justice-GRF	426	864	546	0523	1168
Other Illinois State Agency	IL Comm. College Board	426	864	684	0523	1642
Other Illinois State Agency	Violent Crime Victims	426	864	929	0523	1186
Private Organizations or Individuals	Private Organizations	426	870	000	0523	1200
Repayment to State Pursuant to Law	Repayment Per Law	426	880	000	0523	1243
Department of Employment Security	Employment Security	427	000			
Federal Government	U. S. Dept. of Education	427	831	058	0052	0607
Federal Government	Labor, Department of	427	831	120	0052	0629
Federal Government	Reed Act	427	831	151	0052	1651
Fed Monies Via Other Illinois Agency	ISBE Fed. Dept. of Labor	427	840	392	0052	0719
Fed Monies Via Other Illinois Agency	Job Training Partnership Act	427	840	913	0052	0748

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Program Income	Conference Fees	427	841	090	0052	0756
Fines, Penalties or Violations	Fines, Penalties or Violations	427	843	000	0052	0780
Unemploy Comp Special Admin	Unemploy Comp Special Admin	427	846	055	0052	0842
Fund Transfers	General Revenue Fund	427	846	001	0056	0827
Fund Transfers	Road Fund	427	846	011	0056	0829
Fund Transfers	S. S. Act Title III	427	846	052	0056	0841
Fund Transfers	St Employees Unemploy Bene	427	846	768	0056	0864
Licenses, Fees or Registrations	Users Fees	427	855	718	0052	1092
Local Illinois Governmental Units	Local IL Governmental Units	427	858	000	0052	1114
Miscellaneous	Miscellaneous	427	861	000	0052	1121
Other Illinois State Agency	General Revenue Fund	427	864	001	0052	1128
Other Illinois State Agency	Public Aid	427	864	478	0052	1158
Other States	Other States	427	867	000	0052	1194
Reimb. Cost incurred for Federal Govt.	Reimb. Cost incurred for Fed. Gov.	427	878	000	0052	1234
Repayment to State Pursuant to Law	Return Petty Cash Fund	427	880	600	0052	1270
Department of Financial Institutions	Financial Institutions	438	000			
Unclaimed Assets	Unclaimed Assets	438	610	000	0054	0518
Unclaimed Assets	Unclaimed Assets	438	610	000	0482	0518
Fines, Penalties or Violations	Fines/Penalty or Violations	438	843	000	0021	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	438	843	000	0243	0780
Licenses, Fees or Registrations	Credit Union-Exam Fees	438	855	137	0243	0946
Licenses, Fees or Registrations	Credit Union - Admin	438	855	139	0243	0947
Licenses, Fees or Registrations	Financial Inst-Examination	438	855	220	0021	0963
Licenses, Fees or Registrations	Financial Inst-Examination	438	855	220	0054	0963
Licenses, Fees or Registrations	Financial Inst-Licenses	438	855	230	0021	0965
Licenses, Fees or Registrations	Retaliatory Fees	438	855	537	0021	1063
Miscellaneous	Miscellaneous	438	861	000	0054	1121
Miscellaneous	Miscellaneous	438	861	000	0052	1121
Department of Human Rights	Human Rights	442	000			
Federal Government	Equal Employment Opportunity	442	831	070	0607	0614
Federal Government	Housing & Urban Development	442	831	090	0607	0772
Fines, Penalties or Violations	Fines, Penalties or Violations	442	843	000	0001	0780
Licenses, Fees or Registrations	Copying Fees	442	855	100	0001	0939
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	442	877	000	0001	1228
Human Services, Department of	Human Services	444	000			
Community Services for Visually Handicapped	Visually Handicapped Services	444	085	000	0001	0054
General Government	Misc Collection-Central Office	444	220	015	0001	0115
General Government	Misc. Collection-Grants	444	220	020	0001	0117
General Government	Misc. Collection-Grants	444	220	020	0050	0117
General Government	Misc. Collection-Grants	444	220	020	0921	0117
Health Care Provider Participation	Health Care Pro Quarter Fee	444	239	010	0325	0128
Hospitals and Schools	School for Visually Impaired	444	240	040	0001	0130
Hospitals and Schools	Illinois School for the Deaf	444	240	050	0001	0131
Hospitals and Schools	Rehabilitation & Education	444	240	070	0001	0132
Institutions	Tinley Park MH/DD Center	444	305	014	0001	0253
Institutions	Dixon Developmental Center	444	305	018	0001	0254
Institutions	Alton Mental Health Center	444	305	019	0001	0255
Institutions	Lincoln Developmental Center	444	305	028	0001	0256
Institutions	Anna MH/DD Center	444	305	029	0001	0257
Institutions	State Psychiatric Institute	444	305	038	0001	0258
Institutions	Chicago-Read MH/DD Center	444	305	039	0001	0259
Institutions	Unit Dose Procure Fac	444	305	040	0001	0260

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Institutions	Sexually Violent Program	444	305	041	0001	1645
Institutions	H.Douglas Singer MH/DD Ctr	444	305	044	0001	0261
Institutions	Waukegan Development Center	444	305	045	0001	0262
Institutions	John J. Madden MH/DD Center	444	305	054	0001	0263
Institutions	Warren G. Murray MH/DD Ctc	444	305	058	0001	0264
Institutions	Elgin Mental Health Center	444	305	059	0001	0265
Institutions	George A. Zeller MH/DD Ctr	444	305	064	0001	0266
Institutions	Chester Mental Health Center	444	305	066	0001	0267
Institutions	Jacksonville MH/DD Center	444	305	069	0001	0268
Institutions	Andrew McFarland MH/DD Ctr	444	305	074	0001	0269
Institutions	Samuel H. Shapiro MH/DD Ctr.	444	305	079	0001	0270
Institutions	William W. Fox MH/DD Center	444	305	088	0001	0272
Institutions	Elizabeth Ludeman MH/DD Ctr	444	305	095	0001	0273
Institutions	William A. Howe MH/DD Center	444	305	098	0001	0274
Insurance Claims Reimbursements	Ins Claims Reim-Workers Comp	444	307	010	0001	0276
Loan Repayments	Loan Repayments	444	355	000	0123	0295
Loan Repayments	Loan Repayments	444	355	000	0025	0295
Offset Claims	IRS Collection/Non Public Aid	444	419	025	0921	0337
Offset Claims	Earn Fare Employment Training	444	419	050	0921	0338
Patient Payments	Galesburg St. Research Hosp	444	440	009	0050	0358
Patient Payments	Tinley Park MH/DD Center	444	440	014	0050	0359
Patient Payments	Dixon State School	444	440	018	0050	0360
Patient Payments	Alton State Hospital	444	440	019	0050	0361
Patient Payments	General Office	444	440	020	0050	0362
Patient Payments	Lincoln State School	444	440	028	0050	0363
Patient Payments	Anna State Hospital	444	440	029	0050	0364
Patient Payments	State Psychiatric Institute	444	440	038	0050	0366
Patient Payments	Chicago-Read MH/DD Center	444	440	039	0050	0367
Patient Payments	H.Douglas Singer Zone Center	444	440	044	0050	0368
Patient Payments	Waukegan Developmental Ctr	444	440	045	0050	0369
Patient Payments	Madden Mental Health Center	444	440	053	0050	1387
Patient Payments	John J. Madden Zone Center	444	440	054	0050	0370
Patient Payments	Warren G Murray Children Ctr	444	440	058	0050	0371
Patient Payments	Elgin State Hospital	444	440	059	0050	0372
Patient Payments	George A. Zeller Zone Center	444	440	064	0050	0373
Patient Payments	Chester Mental Health Center	444	440	066	0050	0374
Patient Payments	Jacksonville State Hospital	444	440	069	0050	0375
Patient Payments	Andrew McFarland Zone Center	444	440	074	0050	0376
Patient Payments	Sam H. Shapiro MH/DD Center	444	440	079	0050	0377
Patient Payments	Adolph Meyer Zone Center	444	440	084	0050	0378
Patient Payments	William W. Fox Children Ctr	444	440	088	0050	0379
Patient Payments	Elizabeth Ludeman MH/DD Ctr	444	440	095	0050	0381
Patient Payments	William A. Howe MH/DD Center	444	440	098	0050	0382
Program Income	Grantee Interest Income	444	472	150	0001	0398
Program Income	Grantee Interest Income	444	472	150	0025	0398
Program Income	RSV-Reserv	444	472	200	0081	0399
Program Income	RSV-Development & Education	444	472	215	0081	0400
Program Income	RSV-Rest Area Development	444	472	220	0081	0401
Program Income	RSV-Set Aside	444	472	225	0081	0402
Program Income	RSV-Purchase of Stock	444	472	230	0081	0403
Recipient Collections	Refugee Entrant Prog	444	495	433	0001	0433
Recipient Collections	Administrative Support	444	495	015	0921	0427
Recipient Collections	Excess Assistance	444	495	020	0921	0428
Recipient Collections	Food Stamps	444	495	025	0921	0429
Recipient Collections	Funeral & Burial Recoveries	444	495	032	0921	0430
Recipient Collections	Medical	444	495	040	0921	0431

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Recipient Collections	Non-Medical	444	495	045	0921	0432
Recipient Collections	SSI-Interim Assistance	444	495	055	0921	0434
Recipient Collections	Non-Medical Circuit Clerk	444	495	945	0921	0436
Reimbursement From Third Party Payee	Reimbursement/Third Party	444	522	000	0050	0454
Response Action Contractors Indemnification Act	Response Action Contractors	444	537	000	0213	0469
Federal Government	US Dept of Agriculture	444	831	010	0700	0594
Federal Government	USDA-Multi Grants	444	831	010	0921	0594
Federal Government	U.S. Dept. of Commerce	444	831	050	0592	0600
Federal Government	US Dept. of Education	444	831	058	0081	0607
Federal Government	US Dept. of Education	444	831	058	0502	0607
Federal Government	US Dept. of Education	444	831	058	0592	0607
Federal Government	US Dept. of Education	444	831	058	0646	0607
Federal Government	Fed. Emergency Mgmt. Agency	444	831	068	0592	0613
Federal Government	Health & Human Services	444	831	075	0001	0618
Federal Government	Health & Human Services	444	831	075	0063	0618
Federal Government	Health & Human Services	444	831	075	0220	0618
Federal Government	Health & Human Services	444	831	075	0566	0618
Federal Government	Health & Human Services	444	831	075	0592	0618
Federal Government	Health and Human Services	444	831	075	0013	0618
Federal Government	Health and Human Services	444	831	075	0081	0618
Federal Government	Health and Human Services	444	831	075	0495	0618
Federal Government	Health and Human Services	444	831	075	0347	0618
Federal Government	Health and Human Services	444	831	075	0408	0618
Federal Government	Health and Human Services	444	831	075	0646	0618
Federal Government	Housing & Urban Development	444	831	090	0592	0624
Federal Government	Housing & Urban Development	444	831	090	0408	0624
Federal Government	Justice, Department of	444	831	110	0911	0629
Federal Government	Justice/Court Restitutions	444	831	111	0646	1611
Federal Government	Dept. of Labor	444	831	120	0408	0630
Federal Government	Nat. Comm. Serv. Grant	444	831	133	0343	0634
Federal Government	Nat. Comm. Serv. Grant	444	831	133	0408	0634
Federal Government	CCDBG Mandatory	444	831	370	0001	1336
Federal Government	CCDBG Mandatory	444	831	370	0408	1336
Federal Government	Health/Human Ser-CCDBG Match	444	831	371	0001	1337
Federal Government	CCDBG Match	444	831	371	0408	1337
Federal Government	CCDBG Mandatory	444	831	372	0408	1338
Federal Government	CCDBG Mandatory Disc	444	831	372	0001	1338
Federal Government	Fed Govt/DHHS	444	831	575	0872	0655
Federal Government	Fed Govt/DHHS	444	831	575	0873	0655
Federal Government	HHS Federal Block Grant	444	831	575	0876	0655
Federal Government	HHS/Abstinence Ed Blk Gr	444	831	577	0873	1485
Federal Government	USDA Food Stamp Admin	444	831	710	0001	0661
Federal Government	USDA Food Stamp Admin	444	831	710	0001	0661
Federal Government	USDA Food Nutrition Service	444	831	717	0001	0663
Federal Government	USDA Food Nutrition Service	444	831	717	0408	0663
Federal Government	USDA Supplies Commodities	444	831	725	0408	0664
Federal Government	HHS/Family Support Admin	444	831	755	0001	0667
Federal Government	Health and Human Services	444	831	775	0935	0669
Federal Government	AFDC Administration	444	831	776	0001	0670
Federal Government	AFDC Assistance	444	831	778	0001	0671
Federal Government	Admin/Children & Families	444	831	778	0408	0671
Federal Government	Family Violence Prevent/Serv	444	831	793	0408	0672
Federal Government	Migrant Head Start	444	831	825	0408	1520
Federal Government	Refugee/Entrant Program	444	831	835	0001	0677
Federal Government	Refugee/Entrant Program	444	831	835	0408	0677
Federal Government	USDHHS-SSI Interim Assistance	444	831	840	0921	0678

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	Title IV-F Jobs	444	831	865	0347	0681
Federal Government	Federal Monies-TANF Grant	444	831	876	0001	1393
Federal Government	Federal Monies-TANF Grant	444	831	876	0220	1393
Federal Government	Federal Monies-TANF Grant	444	831	876	0347	1393
Fed Reimb. Portion 421 Fund	Food Stamp Administration	444	832	710	0001	0687
Fed Reimb. Portion 421 Fund	Title IV-F Job Bills Program	444	832	755	0001	0688
Fed Reimb. Portion 421 Fund	AFDC Administration	444	832	776	0001	0689
Fed Reimb. Portion 421 Fund	AFDC Assistance	444	832	778	0001	0690
Fed Reimb. Portion 421 Fund	Refugee/Entrant Program	444	832	835	0001	0693
Federal Monies Via Other State Or Org.	Fed Monies/Other States	444	837	000	0592	1381
Federal Monies Via Other State Or Org.	Gallaudet University	444	837	058	0592	1667
Federal Monies Via Other State Or Org.	Gallaudet University	444	837	058	0798	1667
Federal Monies Via Other State Or Org.	Mathematica Policy & Research	444	837	160	0347	1703
Federal Monies Via Other State Or Org.	Nat'l Assn. Of Governors	444	837	200	0408	1414
Fed Monies Via Other Illinois Agency	General Revenue Fund	444	840	001	0592	0703
Fed Monies Via Other Illinois Agency	Title III Soc. Sec. & Emp. Svcs.	444	840	052	0408	0706
Fed Monies Via Other Illinois Agency	U.S. Public Health Services	444	840	063	0592	0707
Fed Monies Via Other Illinois Agency	U.S. Public Health Services	444	840	063	0873	0707
Fed Monies Via Other Illinois Agency	Vocational Ed Fund	444	840	081	0592	0710
Fed Monies Via Other Illinois Agency	DCFS Children's Services	444	840	220	0690	0716
Fed Monies Via Other Illinois Agency	National Community Services	444	840	343	0347	0718
Fed Monies Via Other Illinois Agency	Medicaid Match Transfer	444	840	355	0502	1530
Fed Monies Via Other Illinois Agency	Special Medicaid Matching	444	840	355	0592	1530
Fed Monies Via Other Illinois Agency	Special Purposes Trust	444	840	408	0063	0720
Fed Monies Via Other Illinois Agency	SBE Fed. Dept. of Agriculture	444	840	410	0592	0721
Fed Monies Via Other Illinois Agency	SBE Fed. Dept. of Agriculture	444	840	410	0798	0721
Fed Monies Via Other Illinois Agency	Library Services Fund	444	840	470	0592	0723
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	444	840	561	0592	0728
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	444	840	561	0646	0728
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	444	840	561	0798	0728
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	444	840	561	0081	0728
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	444	840	561	0408	0728
Fed Monies Via Other Illinois Agency	DHS Federal Project Fund	444	840	592	0502	1531
Fed Monies Via Other Illinois Agency	DHS Federal Project Fund	444	840	592	0798	1531
Fed Monies Via Other Illinois Agency	Federal Energy Fund	444	840	859	0592	0740
Federal Program Income	Federal Program Income	444	841	000	0013	0752
Federal Program Income	Federal Prog. Income/HHS	444	841	075	0001	0755
Federal Program Income	Recovered Funds-WIC Program	444	841	100	0700	0757
Federal Program Income	Federal Prog Income-Interest	444	841	150	0081	0760
Federal Program Income	Interest Earned on WIC Acct	444	841	200	0700	0762
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	444	842	000	0081	0764
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	444	842	000	0001	0764
Fines, Penalties or Violations	Fines/Penalty or Violations	444	843	000	0001	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	444	843	000	0910	0780
Fines, Penalties or Violations	WIC Program Vendors	444	843	500	0700	0812
Fund Transfers	GRF Transfer	444	846	001	0036	0827
Fund Transfers	GRF Transfer	444	846	001	0502	0827
Fund Transfers	GRF Transfer	444	846	001	0671	0827
Fund Transfers	GRF Transfer	444	846	001	0672	0827
Fund Transfers	General Revenue Fund	444	846	001	0865	0827
Fund Transfers	AABD	444	846	002	0540	1344
Fund Transfers	AFDC	444	846	003	0540	1345
Fund Transfers	Child Support	444	846	004	0540	1346
Fund Transfers	Employability Develop Serv	444	846	005	0540	1347
Fund Transfers	Alcohol/Drug Abuse/Block Gt	444	846	013	0025	0830
Fund Transfers	Public Health Services	444	846	063	0592	1585

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fund Transfers	General Assistance-Adult	444	846	070	0540	1349
Fund Transfers	General Assistance-Family	444	846	071	0540	1350
Fund Transfers	Refugee	444	846	072	0540	1351
Fund Transfers	Transitional Child Care	444	846	073	0540	1352
Fund Transfers	Earnfare	444	846	074	0540	1353
Fund Transfers	Food Stamp Employ & Training	444	846	075	0540	1354
Fund Transfers	Vocational Rehab Fund	444	846	081	0001	0843
Fund Transfers	Vocational Rehab Fund	444	846	081	0036	0843
Fund Transfers	C&FS Federal Projects	444	846	566	0592	1584
Fund Transfers	Alcohol & Substance Abuse	444	846	646	0001	1701
Fund Transfers	DMH/DD Federal Projects	444	846	662	0592	1492
Fund Transfers	PH Special State Projects	444	846	798	0592	1636
Fund Transfers	Public Health Fed. Projects	444	846	838	0592	1355
Fund Transfers	Rehab. Svs Elem. & Sec. Ed	444	846	896	0592	1637
Investment Income	Emergency Revolving Fund	444	852	035	0001	0876
Licenses, Fees or Registrations	Original & Renewal License	444	855	440	0001	1032
Licenses, Fees or Registrations	Parent Fees	444	855	449	0502	1690
Licenses, Fees or Registrations	Triplicate Prescript Blank	444	855	635	0001	1088
Local Illinois Governmental Units	Local Illinois Governmental Units	444	858	000	0690	1114
Local Illinois Governmental Units	Chicago-G. A. Program	444	858	025	0001	1117
Local Illinois Governmental Units	Federal Property Sales	444	858	040	0592	1119
Local Illinois Governmental Units	Local Ill. Gov't-School Dist	444	858	040	0798	1119
Miscellaneous	Miscellaneous	444	861	000	0408	1121
Miscellaneous	Miscellaneous	444	861	000	0001	1121
Other Illinois State Agency	Other State Agencies	444	864	000	0050	1127
Other Illinois State Agency	General Revenue Fund	444	864	001	0050	1128
Other Illinois State Agency	General Revenue Fund	444	864	001	0495	1128
Other Illinois State Agency	Solid Waste Management Fund	444	864	078	0690	1134
Other Illinois State Agency	Dept. of Child & Family Services	444	864	418	0642	1149
Other Illinois State Agency	Mental Health	444	864	462	0646	1155
Other Illinois State Agency	Dept. of Public Health	444	864	482	0081	1159
Other Illinois State Agency	Housing Development Auth.	444	864	551	0690	1746
Other Illinois State Agency	State Board of Education	444	864	561	0798	1172
Other Illinois State Agency	State Board of Education	444	864	586	0408	1172
Other Illinois State Agency	State Board of Education	444	864	586	0502	1172
Other Illinois State Agency	State Board of Education	444	864	586	0592	1172
Other Illinois State Agency	State Board of Education	444	864	586	0642	1172
Other Illinois State Agency	State Board of Education	444	864	586	0798	1172
Other Illinois State Agency	State Board of Education	444	864	586	0838	1172
Other Illinois State Agency	Fund for Illinois First	444	864	611	0690	1624
Private Organizations or Individuals	Private Organiza or Indiv	444	870	000	0210	1200
Private Organizations or Individuals	Private Organiza or Indiv	444	870	000	0347	1200
Private Organizations or Individuals	Private Organiza or Indiv	444	870	000	0408	1200
Private Organizations or Individuals	Private Organiza or Indiv	444	870	000	0448	1200
Private Organizations or Individuals	Private Organiza or Indiv	444	870	000	0646	1200
Private Organizations or Individuals	Private Organiza or Indiv	444	870	000	0690	1200
Private Organizations or Individuals	State Property Sales	444	870	010	0700	1201
Private Organizations or Individuals	Administrative Reimbursement	444	870	015	0921	1202
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	444	877	000	0081	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	444	877	000	0387	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	444	877	000	0495	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	444	877	000	0001	1228
Reimb. Cost incurred for Federal Govt.	Local Il Governmental Units	444	878	858	0050	1237

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Reimb. Cost incurred for Federal Govt.	Other State Agencies	444	878	864	0050	1238
Reimb. Cost incurred for Federal Govt.	Other States	444	878	867	0050	1239
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment Due to Final Audit	444	879	000	0001	1240
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment Due to Final Audit	444	879	000	0700	1240
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment-Final Audit	444	879	000	0081	1240
Repayment to State Pursuant to Law	Repayment Per Law	444	880	000	0001	1243
Repayment to State Pursuant to Law	Repayment Per Law	444	880	000	0081	1243
Repayment to State Pursuant to Law	Returned Locally Held Funds	444	880	575	0001	1267
Repayment to State Pursuant to Law	Returned Petty Cash Fund	444	880	600	0001	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	444	880	600	0013	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	444	880	600	0081	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	444	880	600	0592	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	444	880	600	0690	1270
Subscription or Publication Sales	Subscription or Publication	444	888	026	0050	1294
Department of Insurance	Insurance	446	000			
Evaluation of Reserves	Evaluation of Reserve	446	170	000	0001	0106
Fire Marshal Tax	Fire Marshal Tax	446	190	000	0401	0111
Fire Marshal Tax	Fire Marshal Tax	446	190	000	0047	0111
Insurance Claims Reimbursement	Insurance Claims Reim	446	307	000	0997	0275
Insurance Claims Reimbursement	Insurance Claims Reim	446	307	000	0396	0275
Privilege Tax - Insurance	Privilege Tax - Insurance	446	471	000	0001	0394
Privilege Tax - Insurance	Privilege Tax - Insurance	446	471	000	0378	0394
Privilege Tax - Insurance	Privilege Tax - Insurance	446	471	000	0401	0394
Reimbursement Third Party Payee	Reimb/3rd Party Payee	446	522	000	0997	0454
Retaliatory Tax	Retaliatory Tax	446	535	000	0001	0468
Retaliatory Tax	Retaliatory Tax	446	535	000	0401	0468
Self Insurers Assessments	Surety Bonds	446	565	020	0401	0500
Self Insurers Assessments	Surety Bonds	446	565	020	0739	0500
Federal Government	Health and Human Services	446	831	075	0673	0618
Federal Government	Health and Human Services	446	831	075	0396	0618
Fines, Penalties or Violations	Interest on Late Filing Fees	446	843	063	0546	0795
Fines, Penalties or Violations	Interest on Late Filing Fees	446	843	063	0001	0795
Fines, Penalties or Violations	Interest on Late Filing Fees	446	843	063	0401	0795
Fines, Penalties or Violations	Interest on Late Filing Fees	446	843	063	0922	0795
Fines, Penalties or Violations	Interest on Late Filing Fees	446	843	063	0997	0795
Licenses, Fees or Registrations	Licenses/Fee or Registration	446	855	000	0546	0915
Licenses, Fees or Registrations	Agent & Broker Examination	446	855	010	0922	0918
Licenses, Fees or Registrations	Agents and Brokers	446	855	020	0922	0922
Licenses, Fees or Registrations	Lic. Fees or Registration	446	855	200	0546	0959
Licenses, Fees or Registrations	Insurance User Fees	446	855	349	0997	0987
Licenses, Fees or Registrations	Miscellaneous	446	855	415	0001	1015
Licenses, Fees or Registrations	Miscellaneous	446	855	415	0997	1015
Licenses, Fees or Registrations	Performance Examination	446	855	460	0922	1039
Miscellaneous	Miscellaneous	446	861	000	0001	1121
Repayment to State for Jury Duty and Personal Phone Calls	Repayment to State for Jury Duty and Personal Phone Calls	446	877	000	0396	1228
Rmb Cost Incurred for Fed Govt	Reim/Cost on Behalf of Other	446	878	000	0922	1234
Rmb Cost Incurred for Fed Govt	Reim/Cost on Behalf of Other	446	878	000	0997	1234
Repayment to State Pursuant to Law	Returned Petty Cash Fund	446	880	600	0396	1270
Department of Labor	Dept. of Labor	452	000			
General Office	General Office	452	220	000	0001	0114
Labor Standards	Labor Standards	452	335	000	0001	0289

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Wage Claims	Wage Claims	452	640	000	0251	0523
Federal Government	Environmental Protection Agency	452	831	060	0724	0608
Fines, Penalties or Violations	Fines/Penalty or Violations	452	843	000	0001	0780
Fines, Penalties or Violations	Civil Penalties	452	843	012	0357	0782
Licenses, Fees or Registrations	Amusement Ride Inspection	452	855	100	0001	0939
Licenses, Fees or Registrations	Amusement Ride Inspection	452	855	101	0001	1537
Licenses, Fees or Registrations	Day Labor Agencies	452	855	145	0001	1616
Licenses, Fees or Registrations	Nurse Agencies	452	855	429	0001	1027
Licenses, Fees or Registrations	Private Employer Agn Inspect	452	855	490	0001	1051
State Lottery	State Lottery	458	000			
Lottery	Lottery-Daily Settlement	458	380	002	0711	0302
Lottery	Lottery-Subscription Sales	458	380	003	0711	0303
Investment Income	Int Income-State Lottery	458	852	105	0978	0883
Licenses, Fees or Registrations	Lottery Agents	458	855	395	0711	0998
Miscellaneous	Miscellaneous	458	861	000	0711	1121
Miscellaneous	Miscellaneous	458	861	000	0618	1121
Repayment to State Pursuant to Law	Repayment/Lottery Excess	458	880	595	0711	1407
Repayment to State Pursuant to Law	Returned Petty Cash Fund	458	880	600	0711	1270
Military Affairs	Military Affairs	466	000			
Sale of Land	Sale of Land	466	540	000	0927	0471
Stamp Reprint Sales, Entry Fees	Pheasant Stamp Reprint etc	466	549	100	0353	0491
Federal Government	Army/Navy-Military Youth Cor	466	831	026	0333	0597
Federal Government	Army/Army National Guard	466	831	027	0333	0598
Federal Government	Defense,Department of	466	831	055	0001	0604
Federal Government	Defense,Department of	466	831	055	0333	0604
Federal Government	U.S. Customs Service	466	831	197	0043	0651
Miscellaneous	Miscellaneous	466	861	000	0001	1121
Private Organizations or Individuals	Private Organiza or Indiv	466	870	000	0043	1200
Rental Income	Armory Rentals	466	876	100	0416	1218
Rental Income	Armory Rental/Individuals	466	876	125	0416	1219
Rental Income	Property Rental	466	876	500	0043	1225
Repayment to State Pursuant to Law	Returned Petty Cash	466	880	600	0333	1270
Department of Nuclear Safety	Department of Nuclear Safety	473	000			
Response Action Contractors Indemnification Act	Response Action Contractors	473	537	000	0213	0469
Federal Government	Environmental Protection Agn	473	831	060	0191	0608
Federal Monies Via Other States	Council of State Governments	473	837	025	0067	0700
Federal Government	Health and Human Services	473	831	075	0067	0618
Federal Government	Nuclear Regulator Commission	473	831	149	0796	0639
Fines, Penalties or Violations	Fines/Penalty or Violations	473	843	000	0067	0780
Licenses, Fees or Registrations	Industrial Radiographers	473	855	346	0067	0986
Licenses, Fees or Registrations	Low Level Waste 13(A) (B1)	473	855	396	0942	0999
Licenses, Fees or Registrations	Low Level Waste 13(A) (B1)	473	855	396	0943	0999
Licenses, Fees or Registrations	Mammography Install Fee	473	855	400	0067	1523
Licenses, Fees or Registrations	Nuclear Reactor Ann Assess	473	855	425	0796	1024
Licenses, Fees or Registrations	Nuclear Fuel Storage Fac	473	855	427	0796	1025
Licenses, Fees or Registrations	Nuclear Spent Fuel Shipment	473	855	429	0796	1027
Licenses, Fees or Registrations	Nuclear Spent Fuel	473	855	431	0796	1538
Licenses, Fees or Registrations	Radon Licensing	473	855	508	0067	1494
Licenses, Fees or Registrations	Radiation Machine Svc. Providers	473	855	509	0067	1719
Licenses, Fees or Registrations	Radiation Mach. Inspect/Reg.	473	855	510	0067	1612
Licenses, Fees or Registrations	Radiation Image/Therapeutic Op.	473	855	511	0067	1613
Licenses, Fees or Registrations	Radiation Machine Inspection	473	855	512	0067	1055
Licenses, Fees or Registrations	Radiation Technolog Accred	473	855	513	0067	1056

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Radiation Producing Machines	473	855	514	0067	1057
Licenses, Fees or Registrations	Radioactive Material License	473	855	515	0067	1058
Licenses Fees or Registrations	Recovery & Remediation Fees	473	855	519	0067	1454
Licenses, Fees or Registrations	Radon Detection Fees	473	855	524	0001	1062
Licenses, Fees or Registrations	Water Permits	473	855	730	0067	1096
Miscellaneous	Miscellaneous	473	861	000	0796	1121
Miscellaneous	Miscellaneous	473	861	000	0001	1121
Private Organizations or Individuals	Private Organiza or Indiv	473	870	000	0067	1200
Private Organizations or Individuals	Private Organiza or Indiv	473	870	000	0882	1200
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	473	877	000	0067	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	473	877	000	0942	1228
Department of Professional Regulation	Dept. of Professional Regulation	475	000			
Registration, Division of	Registration, Division of	475	505	000	0001	0437
Fines, Penalties or Violations	Fines/Penalty or Violations	475	843	000	0192	0780
Licenses, Fees or Registrations	Audiologists	475	855	049	0938	0917
Licenses, Fees or Registrations	Original Landscape Architects Reg.	475	855	349	0022	0987
Licenses, Fees or Registrations	Renewal Landscape Architect Reg.	475	855	351	0022	1539
Licenses, Fees or Registrations	Nursing Fees	475	855	428	0258	1026
Licenses, Fees or Registrations	Original Registrations	475	855	435	0022	1030
Licenses, Fees or Registrations	Original & Renewal License	475	855	440	0057	1032
Licenses, Fees or Registrations	Original & Renewal License	475	855	440	0151	1032
Licenses, Fees or Registrations	Original & Renewal License	475	855	440	0259	1032
Licenses, Fees or Registrations	Original & Renewal License	475	855	440	0888	1032
Licenses, Fees or Registrations	Podiatric Physician Fees	475	855	472	0954	1043
Licenses, Fees or Registrations	Printing	475	855	475	0308	1044
Licenses, Fees or Registrations	Private Detectives	475	855	482	0022	1047
Licenses, Fees or Registrations	Renewal Licenses	475	855	517	0093	1059
Licenses, Fees or Registrations	Renewal Licenses	475	855	517	0823	1059
Department of Public Aid	Department of Public Aid	478	000			
Health Care Provider Participation Fee	Health Care Pro Quarter Fee	478	239	010	0329	0128
Health Care Provider Participation Fee	Health Care Pro Sup. Fee	478	239	011	0329	0129
Health Care Provider Tax	Health Care Provider Tax	478	241	100	0001	0133
Health Care Provider Tax	Health Care Provider Tax	478	241	100	0344	0133
Health Care Provider Tax	Health Care Provider Tax	478	241	100	0345	0133
Health Care Provider Tax	Health Care Provider Tax	478	241	100	0401	0133
Off-Set Claims	IRS Collections	478	419	020	0957	0336
Off-Set Claims	IRS Collect/Non-Public Aid	478	419	025	0957	0337
Off-Set Claims	Earnfare Employment/Training	478	419	050	0957	0338
Off-Set Claims	Non-Public Aid Clients	478	419	055	0957	0339
Off-Set Claims	Child Support-AFDC Non-III	478	419	060	0957	0340
Off-Set Claims	Child Support-Out-of-State	478	419	065	0957	0341
Recipient Collections	Recipient-Admin Support	478	495	015	0421	0427
Recipient Collections	Medicaid	478	495	037	0740	1691
Recipient Collections	Medical	478	495	040	0421	0431
Recipient Collections	Refugee-Entrant Program	478	495	050	0001	0433
Recipient Collections	Child Health Insurance	478	495	080	0001	1500
Recipient Collections	Medical-Circuit Clerk	478	495	940	0421	0435
Respons. Relative Payments-Non ADC	Relative/Non-ADC-AFDC	478	530	010	0957	0460
Respons. Relative Payments-Non ADC	Relative/Non-ADC-Non Assis	478	530	040	0957	0461
Respons. Relative Payments-Non ADC	Relative/Non-ADC-Title IV-E	478	530	100	0957	0462
Respons. Relative Payments-Non ADC	Relative/Non-ADC-AFDC-Circct	478	530	915	0957	0464
Respons. Relative Payments-Non ADC	Non-ADC/Non-Assis/Circuit	478	530	920	0957	0465

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Respons. Relative Payments-Non ADC	Non-ADC-Title IV-E/Circuit	478	530	925	0957	0466
Federal Government	Agriculture, Department of	478	831	010	0421	0594
Federal Government	Health and Human Services	478	831	075	0136	0618
Federal Government	Health and Human Services	478	831	075	0325	0618
Federal Government	Health and Human Services	478	831	075	0329	0618
Federal Government	Health and Human Services	478	831	075	0344	0618
Federal Government	Health and Human Services	478	831	075	0345	0618
Federal Government	Health and Human Services	478	831	075	0355	0618
Federal Government	Health and Human Services	478	831	075	0397	0618
Federal Government	Health and Human Services	478	831	075	0486	0618
Federal Government	Health and Human Services	478	831	075	0487	0618
Federal Government	Health and Human Services	478	831	075	0502	0618
Federal Government	Health and Human Services	478	831	075	0718	0618
Federal Government	Health and Human Services	478	831	075	0720	0618
Federal Government	Health and Human Services	478	831	075	0728	0618
Federal Government	Health and Human Services	478	831	075	0735	0618
Federal Government	Health and Human Services	478	831	075	0808	0618
Federal Government	HHS/Hospital Participation	478	831	675	0329	0660
Federal Government	USDA Food Stamp Admin	478	831	710	0408	0661
Federal Government	Health Standards Quality	478	831	805	0001	0674
Federal Government	Medical Administration	478	831	815	0001	0675
Federal Government	Medical Administration	478	831	815	0733	0675
Federal Government	Medical Administration	478	831	815	0808	0675
Federal Government	Medical Assistance	478	831	820	0001	0676
Federal Government	Medical Assistance	478	831	820	0733	0676
Federal Government	DHHS/FFP-Medicaid Rehab	478	831	838	0575	1552
Federal Government	Title IV-D	478	831	855	0001	0679
Federal Government	Title IV-D Administration	478	831	860	0757	0680
Federal Government	Title IV-D Administration	478	831	860	0957	0680
Federal Government	Waive/Community Live Arrange	478	831	870	0001	0682
Federal Government	HHS/Community Living	478	831	870	0325	0682
Federal Government	Natl Ctr for Strat NP Plan	478	831	878	0957	1559
Fed Reimb. Portion 421 Fund	Food Stamp Administration	478	832	710	0001	0687
Fed Reimb. Portion 421 Fund	Health Survey Quality Board	478	832	715	0001	1569
Fed Reimb. Portion 421 Fund	Title IV-F Jobs	478	832	755	0001	0688
Fed Reimb. Portion 421 Fund	AFDC Administration	478	832	776	0001	0689
Fed Reimb. Portion 421 Fund	AFDC Assistance	478	832	778	0001	0690
Fed Reimb. Portion 421 Fund	Medical Administration	478	832	815	0001	0691
Fed Reimb. Portion 421 Fund	Medical Assistance	478	832	820	0001	0692
Fed Reimb. Portion 421 Fund	Refugee Entrant Program	478	832	835	0001	0693
Fed Reimb. Portion 421 Fund	Title IV-D/Child Support	478	832	860	0001	0694
Fed Reimb. Portion 957 Fund	Fed Reim Due from 957 Fund	478	833	957	0001	0695
Fed Monies Via Other Illinois Agency	U.S. Public Health Services	478	840	063	0808	0707
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	478	840	561	0001	0728
Fines, Penalties or Violations	Fines/Penalty or Violations	478	843	000	0757	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	478	843	000	0957	0780
Fund Transfers	General Revenue Fund	478	846	001	0486	0827
Fund Transfers	General Revenue Fund	478	846	001	0487	0827
Fund Transfers	General Revenue Fund	478	846	001	0757	0827
Fund Transfers	General Revenue Fund	478	846	001	0957	0827
Fund Transfers	Child Support	478	846	004	0540	1346
Fund Transfers	DPA Public Asst. Recov. Trust	478	846	421	0001	1654
Fund Transfers	Tobacco Settlement	478	846	733	0486	1663
Fund Transfers	Tobacco Settlement	478	846	733	0487	1663
Fund Transfers	Tobacco Settlement	478	846	733	0735	1663
Investment Income	Emergency Revolving Fund	478	852	035	0001	0876

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Application Fees	478	855	042	0757	0928
Licenses, Fees or Registrations	Application Fees	478	855	042	0957	0928
Licenses, Fees or Registrations	User Fees	478	855	718	0341	1092
Local Illinois Governmental Units	Cook County	478	858	028	0001	1118
Miscellaneous	Miscellaneous	478	861	000	0001	1121
Other Illinois State Agency	University of Illinois	478	864	676	0136	1182
Other States	AFDC Collections	478	867	010	0957	1195
Other States	Non-Assistance	478	867	040	0957	1196
Other States	AFDC Collection/Crcuit Clerk	478	867	915	0957	1197
Other States	Non-Assistance/Circuit Clerk	478	867	920	0957	1198
Private Organizations or Individuals	Private Org. or Individuals	478	870	000	0757	1200
Private Organizations or Individuals	Admin Reimbursements	478	870	015	0341	1202
Private Organizations or Individuals	Admin Reimbursements	478	870	015	0421	1202
Private Organizations or Individuals	Medical	478	870	040	0421	1204
Private Organizations or Individuals	Third Party Liability	478	870	080	0421	1205
Private Organizations or Individuals	Match/Nat'l Ctr. For Strategic Plan	478	870	878	0808	1560
Private Organizations or Individuals	Private Organizations or Individuals	478	870	000	0957	1200
Private Organizations or Individuals	Private Org. or Individuals	478	877	000	0757	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	478	877	000	0957	1228
Repayment to State Pursuant to Law	Prepaid Blood Testing Fees	478	880	562	0757	1264
Repayment to State Pursuant to Law	Prepaid Blood Testing Fees	478	880	562	0957	1264
Repayment to State Pursuant to Law	Returned Petty Cash Fund	478	880	600	0001	1270
Repayment to State Pursuant to Law	Restitutions	478	880	725	0757	1283
Department of Public Health	Department of Public Health	482	000			
Insurance Claims Reimbursements	Insurance Claims Reim	482	307	000	0360	0275
Insurance Claims Reimbursements	Insurance Claims Reim	482	307	000	0370	0275
Insurance Claims Reimbursements	Insurance Claims Reim	482	307	000	0372	0275
Reimbursement From Third Party Payee	Reimbursement/Third Party	482	522	000	0063	0454
Reimbursement From Third Party Payee	Reimbursement/Third Party	482	522	000	0920	0454
Repayment of Scholarship Grant	Repayment/Scholars Grant	482	525	000	0001	1489
Response Action Contractors Indemnification Act	Response Action Contractors	482	537	000	0213	0469
Federal Government	Agriculture, Department of	482	831	010	0700	0594
Federal Government	Consumer Product Safety Comm	482	831	053	0001	0602
Federal Government	Environmental Protection Agn	482	831	060	0063	0608
Federal Government	Emergency Management Agency	482	831	068	0063	0613
Federal Government	Health and Human Services	482	831	075	0001	0618
Federal Government	Health and Human Services	482	831	075	0063	0618
Federal Government	Health and Human Services	482	831	075	0360	0618
Federal Government	Health and Human Services	482	831	075	0838	0618
Federal Government	Housing & Urban Development	482	831	090	0063	0624
Federal Government	Housing & Urban Development	482	831	090	0360	0624
Federal Government	Labor,Department of	482	831	120	0063	0630
Federal Government	HHS Federal Block Grant	482	831	575	0872	0655
Federal Government	HHS Federal Block Grant	482	831	575	0873	0655
Fed Monies Via Other State or Org.	Michigan State University	482	837	090	0063	1480
Fed Monies Via Other Illinois Agency	U S Environ Protect Fund	482	840	065	0063	0708
Fed Monies Via Other Illinois Agency	DCFS Children's Services	482	840	220	0838	0716
Fed Monies Via Other Illinois Agency	Senior Health Insurance Program	482	840	396	0063	1656
Fed Monies Via Other Illinois Agency	Special Purpose Trust Fund	482	840	408	0063	0720
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Agriculture	482	840	410	0001	0721
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Agriculture	482	840	410	0063	0721
Fed Monies Via Other Illinois Agency	DHS-Fed Projects Fund	482	840	444	0063	1657
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	482	840	561	0838	0728
Fed Monies Via Other Illinois Agency	State Fire Marshal	482	840	592	0063	1531

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Program Income	Recovered Funds-WIC Program	482	841	100	0700	0757
Federal Program Income	Interest Earned on WIC Acct	482	841	200	0700	0762
Fed Govt Indirect Cost Reimbursement	Indirect Cost Reimbursement	482	842	000	0001	0764
Fines, Penalties or Violations	Fines/Penalty or Violations	482	843	000	0014	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	482	843	000	0063	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	482	843	000	0118	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	482	843	000	0175	0780
Fines, Penalties or Violations	Fines/Penalty or Violations	482	843	000	0360	0780
Fines, Penalties or Violations	Ambulatory & Surgical Trtmnt Ctrs.	482	843	005	0001	1751
Fines, Penalties or Violations	Civil Penalties	482	843	012	0576	0782
Fines, Penalties or Violations	Long Term Care	482	843	042	0285	0791
Fines, Penalties or Violations	Environmental Health	482	843	105	0001	1583
Fines, Penalties or Violations	EMS Ambulance Companies	482	843	155	0398	0807
Fines, Penalties or Violations	WIC Program Vendors	482	843	500	0700	0812
Fines, Penalties or Violations	Tanning Facilities	482	843	592	0370	0814
Fines, Penalties or Violations	Swimming Facilities	482	843	815	0118	1695
Fines, Penalties or Violations	Plumbing Violations	482	843	845	0372	1711
Fund Transfers	General Revenue Fund	482	846	001	0015	0827
Fund Transfers	General Revenue Fund	482	846	001	0360	0827
Fund Transfers	General Revenue Fund	482	846	001	0712	0827
Fund Transfers	Special Purpose Trust	482	846	408	0063	0854
Fund Transfers	Tobacco Settlement Fund	482	846	733	0896	1663
Licenses, Fees or Registrations	Licenses, Fees or Registrations	482	855	000	0628	0915
Licenses, Fees or Registrations	Licenses, Fees or Registrations	482	855	000	0702	0915
Licenses, Fees or Registrations	Asbestos Removal/Personnel	482	855	028	0175	0924
Licenses, Fees or Registrations	Certificate of Need/Nurse Home	482	855	076	0524	1409
Licenses, Fees or Registrations	Certificate of Need/Hospital	482	855	077	0524	1412
Licenses, Fees or Registrations	EMS Ambulance Companies	482	855	155	0398	0952
Licenses, Fees or Registrations	Free Sale; Health Certificates	482	855	195	0014	1759
Licenses, Fees or Registrations	Food Managers	482	855	244	0014	0970
Licenses, Fees or Registrations	Hospital Accreditation Data	482	855	307	0001	1747
Licenses, Fees or Registrations	Laboratory Fees	482	855	355	0340	0989
Licenses, Fees or Registrations	Milk Licensing	482	855	398	0014	1001
Licenses, Fees or Registrations	Manufactured Home	482	855	422	0118	1712
Licenses, Fees or Registrations	Original & Renewal License	482	855	440	0118	1032
Licenses, Fees or Registrations	Original & Renewal License	482	855	440	0576	1032
Licenses, Fees or Registrations	Eligible Medicaid Children	482	855	478	0360	1045
Licenses, Fees or Registrations	Tanning Facilities	482	855	592	0370	1082
Licenses, Fees or Registrations	Sub-Acute Care Facilities	482	855	593	0388	1083
Licenses, Fees or Registrations	Water Permit	482	855	730	0256	1096
Licenses, Fees or Registrations	Vital Records	482	855	814	0001	1101
Licenses, Fees or Registrations	Vital Records	482	855	814	0635	1101
Licenses, Fees or Registrations	Swimming Facilities	482	855	815	0118	1694
Licenses, Fees or Registrations	Laboratory Analysis	482	855	817	0360	1102
Licenses, Fees or Registrations	Laboratory Analysis	482	855	817	0920	1102
Licenses, Fees or Registrations	Certification of Need	482	855	820	0238	1103
Licenses, Fees or Registrations	Adoption Registry	482	855	821	0638	1623
Licenses, Fees or Registrations	Life Care Facilities	482	855	825	0001	1104
Licenses, Fees or Registrations	Certify/Hearing Aid Dispense	482	855	837	0938	1107
Licenses, Fees or Registrations	Lead Inspector Fees	482	855	839	0360	1108
Licenses, Fees or Registrations	Div of Environmental Health	482	855	840	0001	1109
Licenses, Fees or Registrations	Plumbing Licensure Program	482	855	840	0372	1109
Licenses, Fees or Registrations	Div of Foods, Drugs & Dairy	482	855	841	0001	1110
Licenses, Fees or Registrations	Long Term Care	482	855	842	0285	1395
Licenses, Fees or Registrations	Health Care Facility & Prog	482	855	843	0001	1112
Licenses, Fees or Registrations	Plumbing Licensure Program	482	855	845	0372	1543

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Miscellaneous	Miscellaneous	482	861	000	0001	1121
Other Illinois State Agency	General Revenue Fund-DPA	482	864	001	0063	1128
Other Illinois State Agency	Lt. Governor	482	864	330	0896	1142
Other Illinois State Agency	Children & Family Services	482	864	418	0896	1149
Other Illinois State Agency	Public Aid	482	864	478	0896	1158
Other Illinois State Agency	State Board of Education	482	864	586	0838	1172
Other Illinois State Agency	DCCA	482	864	611	0896	1624
Other States	Other States	482	867	000	0896	1194
Private Organizations or Individuals	Private Organiza or Indiv	482	870	000	0015	1200
Private Organizations or Individuals	Private Organiza or Indiv	482	870	000	0048	1200
Private Organizations or Individuals	Private Organiza or Indiv	482	870	000	0060	1200
Private Organizations or Individuals	Private Organiza or Indiv	482	870	000	0209	1200
Private Organizations or Individuals	Private Organiza or Indiv	482	870	000	0626	1200
Private Organizations or Individuals	Private Organiza or Indiv	482	870	000	0712	1200
Private Organizations or Individuals	Private Organiza or Indiv	482	870	000	0896	1200
Private Organizations or Individuals	Infant Formula Rebates	482	870	010	0700	1201
Private Organizations or Individuals	Private Organizations or Individuals	482	878	000	0063	1234
Reimb. Cost incurred for Federal Govt.	Reim Cost/Fed Govt	482	878	831	0001	1236
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment Due to Final Audit	482	879	000	0081	1240
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment Due to Final Audit	482	879	000	0700	1240
Repayment to State Pursuant to Law	Family Practice Scholarships	482	880	010	0001	1376
Repayment to State Pursuant to Law	Family Practice Scholarships	482	880	010	0113	1376
Repayment to State Pursuant to Law	Baccalaureate Nursing Loans	482	880	030	0001	1377
Repayment to State Pursuant to Law	Restitutions	482	880	725	0001	1283
Repayment to State Pursuant to Law	Restitutions	482	880	725	0014	1283
Repayment to State Pursuant to Law	Restitutions	482	880	725	0063	1283
Repayment to State Pursuant to Law	Restitutions	482	880	725	0360	1283
Subscription or Publication Sales	Opinion Subscriptions	482	888	040	0277	1386
Department of Revenue	Department of Revenue	492	000			
Admission Tax	Admis Tax Boat & Gambling	492	015	150	0129	0003
Automobile Renting Tax	Auto Renting Tax-Counties	492	030	100	0869	0033
Automobile Renting Tax	Auto Rent Tax/Municipality	492	030	200	0868	0034
Automobile Renting Tax	Auto Rent Tax/MPEA	492	030	250	0337	0035
Automobile Renting Tax	Auto Renting Tax-State	492	030	300	0001	0036
Bingo License Fees	Bingo License Fees	492	040	000	0001	0037
Charitable Game License Fees	Charitable Game License Fees	492	043	000	0085	0039
Bingo Tax	Bingo Tax	492	045	000	0050	0040
Bingo Tax	Bingo Tax	492	045	100	0412	0041
Charitable Games Tax	Charitable Games Tax	492	047	000	0085	0043
Drycleaner Tax	Drycleaner Tax	492	048	000	0384	1428
Drycleaner Tax	Drycleaner Tax	492	048	000	0548	1428
Cigarette Tax	Cigarette Tax	492	070	100	0001	0049
Cigarette Tax	Cigarette Tax	492	070	100	0743	0049
Cigarette Tax	Cigarette Tax	492	070	100	0345	0049
Cigarette Tax	Cigarette Tax	492	070	100	0412	0049
Cigarette Tax	Cigarette Use Tax	492	070	200	0412	0050
Cigarette Tax	Cigarette Use Tax	492	070	200	0001	0050
Cigarette Tax	Cigarette Use Tax	492	070	200	0345	0050
Cigarette Tax	Tobacco Products	492	070	300	0345	0051
Cigarette Tax	Other Tobacco Products Tax	492	070	300	0401	0051
Coin Operators Amusement Tax	Coin Operators Amusement Tax	492	075	000	0001	0053
County Water Commission	County Water Comm Sales Tax	492	093	600	0084	0058
County Water Commission	Co Water Comm ROT/Excel	492	093	650	0084	0059

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
County Option Motor Fuel Tax	County Option Motor Fuel Tax	492	132	000	0190	0071
Deferred Real Estate Tax Reimb.	Defer Real Estate Tax Reim	492	134	000	0930	0073
Hotel Operators Tax	Hotel Operators Tax	492	245	000	0452	0138
Hotel Operator's Occupation Tax	Hotel Operators Occu Tax	492	250	000	0001	0139
Hotel Operator's Occupation Tax	Hotel Operators Occu Tax	492	250	000	0401	0139
Hotel Operator's Occupation Tax	Hotel Operators Occu Tax	492	250	000	0621	0139
Hotel Operator's Occupation Tax	Hotel Operators Occu Tax	492	250	000	0960	0139
Hotel Operator's Occupation Tax	Hotel Operators Occu Tax	492	250	000	0969	0139
Hotel Operator's Occupation Tax	Metropo Pier & Expo Auth	492	250	050	0337	0140
Hotel Operator's Occupation Tax	Subsidy Account	492	250	100	0225	0141
Hotel Operator's Occupation Tax	Advance Account	492	250	200	0225	0142
World's Fair Hotel Tax	Chicago Hotel Operators-Tax	492	251	000	0229	0143
Hotel Operators Occupational Tax/Additional	Hotel Operator Tax/Addition	492	252	000	0960	0144
Income Tax	Individual	492	290	001	0001	0147
Income Tax	Individual	492	290	001	0007	0147
Income Tax	Individual	492	290	001	0278	0147
Income Tax	Individual	492	290	001	0401	0147
Income Tax	Corporate	492	290	002	0001	0148
Income Tax	Corporate	492	290	002	0007	0148
Income Tax	Corporate	492	290	002	0278	0148
Income Tax	Corporate	492	290	002	0401	0148
Income Tax	PPRT-Person Prop Tax Replace	492	290	003	0278	0149
Income Tax	PPRT-Person Prop Tax Replace	492	290	003	0401	0149
Income Tax	PPRT-Person Prop Tax Replace	492	290	003	0802	0149
Insurance Company Replacement Vehicle Tax	Ins Co Replacement Auto Tax	492	308	000	0916	0277
Insurance Company Replacement Vehicle Tax	Ins Co Replacement Auto Tax	492	308	000	0917	0277
Liquor Tax	Liquor Tax	492	350	000	0001	0294
Liquor Tax	Liquor Tax	492	350	000	0401	0294
Loan Repayments	Loan Repayments-Interest	492	355	025	0286	0296
Loan Repayments	Loan Repayments-Interest	492	355	025	0338	0296
Loan Repayments	Loan Repayments-Principal	492	355	050	0286	0297
Loan Repayments	Loan Repayments-Principal	492	355	050	0338	0297
Metro East Mass Transit Tax District	Metro East-Sales Tax	492	393	600	0401	0313
Metro East Mass Transit Tax District	Metro East-Sales Tax	492	393	600	0841	0313
Metro East Mass Transit Tax District	Metro East-Sales Tax/Excel	492	393	650	0841	0314
Motor Fuel Tax	Motor Fuel Tax	492	405	000	0401	0316
Motor Fuel Tax	Regular MFT	492	405	100	0012	0317
Motor Fuel Tax	Internat'l Fuel Tax Agreement	492	405	150	0012	0318
Motor Fuel Tax	TRIP Permit	492	405	200	0012	0319
Motor Fuel Tax	Mileage	492	405	300	0012	0320
Motor Fuel Tax	Motor Fuel Tax/Decals	492	405	400	0012	0321
Motor Fuel Tax	Motor Fuel Tax/Storage	492	405	600	0072	0322
Motor Fuel Tax	Motor Fuel Tax/Storage	492	405	600	0401	0322
Oil and Gas Assessment	Oil and Gas Assessment	492	423	000	0384	1493
Oil and Gas Assessment	Oil and Gas Assessment	492	423	000	0385	1493
Oil and Gas Assessment	Oil and Gas Assessment	492	423	000	0573	1493
Pari-Mutuel Breakage Tax	Arlington park	492	430	700	0001	1316
Pari-Mutuel Breakage Tax	Balmoral Park	492	430	704	0001	1317
Pari-Mutuel Breakage Tax	Fairmont Park	492	430	710	0001	1318
Pari-Mutuel Breakage Tax	Hawthorne Park	492	430	712	0001	1319
Pari-Mutuel Breakage Tax	Maywood Park	492	430	714	0001	1320
Pari-Mutuel Breakage Tax	Quad City Downs	492	430	715	0001	1321
Pari-Mutuel Breakage Tax	Sportsmans Park	492	430	716	0001	1322
Privilege Tax	Arlington Park	492	470	700	0001	1324
Privilege Tax	Arlington Park	492	470	700	0045	1324
Privilege Tax	Arlington Park	492	470	700	0053	1324

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Privilege Tax	Arlington Park	492	470	700	0245	1324
Privilege Tax	Arlington Park	492	470	700	0401	1324
Privilege Tax	Arlington Park	492	470	700	0631	1324
Privilege Tax	Arlington Park	492	470	700	0632	1324
Privilege Tax	Arlington Park	492	470	700	0708	1324
Privilege Tax	Arlington Park	492	470	700	0709	1324
Privilege Tax	Arlington Park	492	470	700	0960	1324
Privilege Tax	Balmoral Park	492	470	704	0001	1325
Privilege Tax	Balmoral Park	492	470	704	0045	1325
Privilege Tax	Balmoral Park	492	470	704	0053	1325
Privilege Tax	Balmoral Park	492	470	704	0245	1325
Privilege Tax	Balmoral Park	492	470	704	0401	1325
Privilege Tax	Balmoral Park	492	470	704	0631	1325
Privilege Tax	Balmoral Park	492	470	704	0632	1325
Privilege Tax	Balmoral Park	492	470	704	0708	1325
Privilege Tax	Balmoral Park	492	470	704	0709	1325
Privilege Tax	Balmoral Park	492	470	704	0960	1325
Privilege Tax	Fairmont Park	492	470	710	0001	1326
Privilege Tax	Fairmont Park	492	470	710	0045	1326
Privilege Tax	Fairmont Park	492	470	710	0053	1326
Privilege Tax	Fairmont Park	492	470	710	0245	1326
Privilege Tax	Fairmont Park	492	470	710	0401	1326
Privilege Tax	Fairmont Park	492	470	710	0631	1326
Privilege Tax	Fairmont Park	492	470	710	0632	1326
Privilege Tax	Fairmont Park	492	470	710	0708	1326
Privilege Tax	Fairmont Park	492	470	710	0709	1326
Privilege Tax	Fairmont Park	492	470	710	0960	1326
Privilege Tax	Hawthorne Park	492	470	712	0001	1327
Privilege Tax	Hawthorne Park	492	470	712	0045	1327
Privilege Tax	Hawthorne Park	492	470	712	0053	1327
Privilege Tax	Hawthorne Park	492	470	712	0245	1327
Privilege Tax	Hawthorne Park	492	470	712	0401	1327
Privilege Tax	Hawthorne Park	492	470	712	0631	1327
Privilege Tax	Hawthorne Park	492	470	712	0632	1327
Privilege Tax	Hawthorne Park	492	470	712	0708	1327
Privilege Tax	Hawthorne Park	492	470	712	0709	1327
Privilege Tax	Hawthorne Park	492	470	712	0960	1327
Privilege Tax	Maywood Park	492	470	714	0001	1328
Privilege Tax	Maywood Park	492	470	714	0045	1328
Privilege Tax	Maywood Park	492	470	714	0053	1328
Privilege Tax	Maywood Park	492	470	714	0245	1328
Privilege Tax	Maywood Park	492	470	714	0401	1328
Privilege Tax	Maywood Park	492	470	714	0631	1328
Privilege Tax	Maywood Park	492	470	714	0632	1328
Privilege Tax	Maywood Park	492	470	714	0708	1328
Privilege Tax	Maywood Park	492	470	714	0709	1328
Privilege Tax	Maywood Park	492	470	714	0960	1328
Privilege Tax	Quad City Dows	492	470	715	0001	1329
Privilege Tax	Quad City Dows	492	470	715	0045	1329
Privilege Tax	Quad City Dows	492	470	715	0053	1329
Privilege Tax	Quad City Dows	492	470	715	0245	1329
Privilege Tax	Quad City Dows	492	470	715	0401	1329
Privilege Tax	Quad City Dows	492	470	715	0631	1329
Privilege Tax	Quad City Dows	492	470	715	0632	1329
Privilege Tax	Quad City Dows	492	470	715	0708	1329
Privilege Tax	Quad City Dows	492	470	715	0709	1329

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Privilege Tax	Quad City Dows	492	470	715	0960	1329
Privilege Tax	Sportsmans Park	492	470	716	0001	1330
Privilege Tax	Sportsmans Park	492	470	716	0045	1330
Privilege Tax	Sportsmans Park	492	470	716	0053	1330
Privilege Tax	Sportsmans Park	492	470	716	0245	1330
Privilege Tax	Sportsmans Park	492	470	716	0401	1330
Privilege Tax	Sportsmans Park	492	470	716	0631	1330
Privilege Tax	Sportsmans Park	492	470	716	0632	1330
Privilege Tax	Sportsmans Park	492	470	716	0708	1330
Privilege Tax	Sportsmans Park	492	470	716	0709	1330
Privilege Tax	Sportsmans Park	492	470	716	0960	1330
Program Income	Prog Income-Escrow Acct Inst	492	472	200	0286	0399
Regional Transportation Authority	RTA Public Trans Tax	492	477	500	0741	0408
Regional Transportation Authority	RTA Sales Tax	492	477	600	0401	0410
Regional Transportation Authority	RTA Sales Tax	492	477	600	0812	0410
Regional Transportation Authority	Sales Tax-Quarterly/Monthly	492	477	650	0812	0411
Regional Transportation Authority	Cook County Protest	492	477	700	0401	0412
Public Utility Tax	P.U. Tax-Message/Regular	492	480	100	0001	0413
Public Utility Tax	P.U. Tax-Message/Regular	492	480	100	0401	0413
Public Utility Tax	P.U. Tax-Message/Excel	492	480	150	0001	0414
Public Utility Tax	P.U. Tax-Telecomm Excise Tax	492	480	150	0412	0414
Public Utility Tax	P.U. Tax-Gas/Regular	492	480	200	0001	0415
Public Utility Tax	Supp Energy Asst/Elec	492	480	225	0550	1445
Public Utility Tax	P.U. Tax-Gas/Excel	492	480	250	0001	0416
Public Utility Tax	Supp Energy Asst/Gas	492	480	255	0550	1446
Public Utility Tax	P.U. Tax-Electric/Regular	492	480	300	0001	0417
Public Utility Tax	P.U. Tax-Electric/Excel	492	480	350	0001	0418
Public Utility Tax	P.U. Tax-Invested Capital	492	480	400	0401	0419
Public Utility Tax	P.U. Tax-Invested Capital	492	480	400	0802	0419
Public Utility Tax	Telecommunication Tax	492	480	500	0412	1424
Public Utility Tax	Telecomm Excise Tax	492	480	500	0568	1424
Public Utility Tax	Telecomm Muni Infra Fee	492	480	500	0802	1424
Public Utility Tax	Telecomm Tax - Qtr./Mo.	492	480	550	0412	1544
Public Utility Tax	Telecomm Tax - Qtr./Mo.	492	480	550	0568	1544
Public Utility Tax	Electricity Excise Tax	492	480	630	0001	1497
Public Utility Tax	Electricity Excise Tax	492	480	630	0059	1497
Public Utility Tax	Electricity Excise Tax-Accel.	492	480	635	0059	1499
Public Utility Tax	Elec. Excise Tax-Accel	492	480	635	0001	1499
Public Utility Tax	Elec. Excise Tax-Accel	492	480	635	0059	1499
Public Utility Tax	Solid Waste Facilities	492	480	640	0650	1599
Pull Tabs and Jar Games Licenses	Pull Tabs & Jar Games Lic.	492	482	000	0085	0423
Pull Tabs and Jar Games Licenses	Pull Tabs & Jar Games Lic.	492	482	000	0412	0423
Pull Tabs and Jar Games Tax	Pull Tabs and Jar Games Tax	492	484	000	0085	0424
Pull Tabs and Jar Games Tax	Pull Tabs and Jar Games Tax	492	484	000	0412	0424
Real Estate Transfer Tax	Real Estate Transfer Tax	492	490	000	0001	0426
Real Estate Transfer Tax	Real Estate Transfer Tax	492	490	000	0286	0426
Real Estate Transfer Tax	Real Estate Transfer Tax	492	490	000	0298	0426
Real Estate Transfer Tax	Real Estate Transfer Tax	492	490	000	0299	0426
Third Party Collections Pharmaceutical Assistance Program	Pharmacy-3rd Party Collect	492	507	000	0001	0438
Reimbursement of Audits	IFTA Audit Reimbursements	492	510	950	0012	0443
Riverboat Gambling Tax	Riverboat Wagering Tax	492	532	000	0129	0467
Sale of Land & Structure	Sale of Land & Structures	492	540	000	0338	0471
Sales Tax	Home Rule Munci Sales Tax	492	545	200	0138	0474
Sales Tax	Munci Retailers Sales Tax	492	545	200	0401	0474
Sales Tax	Metropo Pier & Expo Auth.	492	545	215	0337	0475

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Sales Tax	Home Rule Muni Sales Tax	492	545	225	0401	1331
Sales Tax	County Home Rule Sales Tax	492	545	230	0139	0476
Sales Tax	Metro Pier & Expo Auth-Excel	492	545	230	0337	0476
Sales Tax	County Home Rule	492	545	230	0401	0476
Sales Tax	Non-Home Rule Muni Sales Tax	492	545	240	0088	0477
Sales Tax	Non-Home Rule R O T-Excel	492	545	245	0088	0478
Sales Tax	Home Rule Muni R O T-Excel	492	545	250	0138	0479
Sales Tax	Co Home Rule Sales Tax-Excel	492	545	260	0139	0480
Sales Tax	Metro E. Park & Recreat.-Regular	492	545	270	0717	1676
Sales Tax	Metro E. Park & Recr.-Excelerated	492	545	275	0717	1677
Sales Tax	St Retailer's Occupation Tax	492	545	300	0001	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0005	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0186	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0188	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0189	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0281	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0401	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0515	0481
Sales Tax	St Retailer's Occupation Tax	492	545	300	0960	0481
Sales Tax	State ROT-2.2%	492	545	305	0960	0482
Sales Tax	State ROT Quarterly/Monthly	492	545	350	0001	0483
Sales Tax	State ROT Quarterly/Monthly	492	545	350	0005	0483
Sales Tax	State ROT Quarterly/Monthly	492	545	350	0186	0483
Sales Tax	State ROT Quarterly/Monthly	492	545	350	0188	0483
Sales Tax	State ROT Quarterly/Monthly	492	545	350	0189	0483
Sales Tax	State ROT Quarterly/Monthly	492	545	350	0281	0483
Sales Tax	State ROT Quarterly/Monthly	492	545	350	0515	0483
Sales Tax	State ROT Quarterly/Monthly	492	545	350	0960	0483
Sales Tax	State ROT Quarter/Month 2.2%	492	545	355	0960	0484
Sales Tax	State ROT-Prepaid	492	545	400	0001	0485
Sales Tax	State ROT-Prepaid	492	545	400	0005	0485
Sales Tax	State ROT-Prepaid	492	545	400	0281	0485
Sales Tax	County Supplement Sales Tax	492	545	400	0401	0485
Sales Tax	State ROT-Prepaid	492	545	400	0515	0485
Sales Tax	State ROT-Prepaid	492	545	400	0960	0485
Sales Tax	Sales ROT-Prepaid 2.2%	492	545	405	0960	0486
Sales Tax	St ROT Prepaid-Quarter/Month	492	545	450	0001	0487
Sales Tax	St ROT Prepaid-Quarter/Month	492	545	450	0005	0487
Sales Tax	St ROT Prepaid-Quarter/Month	492	545	450	0281	0487
Sales Tax	St ROT Prepaid-Quarter/Month	492	545	450	0515	0487
Sales Tax	St ROT Prepaid-Quarter/Month	492	545	450	0960	0487
Sales Tax	ROT Prepaid-Quarter/Month 2.2%	492	545	455	0960	0488
Sales Tax	Home Rule Munici Soft Drink	492	545	600	0097	0489
Sales Tax	Home Rule Munici Soft Drink	492	545	600	0401	0489
Sales Tax	County Public Safety Tax	492	545	680	0219	1421
Sales Tax	Public Safety ROT Accel	492	545	690	0219	1422
Unclaimed Property Assets	Unclaimed Property Assets	492	610	000	0001	0518
Private Sales/Used Car Use Tax	Private Sale/Use Car Use Tax	492	620	000	0001	0521
Private Sales/Used Car Use Tax	Private Sale/Use Car Use Tax	492	620	000	0960	0521
Court Ordered Distributions	Income Tax	492	820	290	0932	1708
Court Ordered Distributions	Sales Tax	492	820	545	0932	1707
Court Ordered Distributions	Photo Process Tax	492	820	600	0932	1709
Federal Government	Housing & Urban Development	492	831	090	0338	0624
Federal Government	Housing & Urban Development	492	831	091	0338	0625
Federal Government	Tennessee Valley Authority	492	831	170	0001	0641
Federal Government	Tennessee Valley Authority	492	831	170	0861	0641

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	Trans/International Fuel Tax	492	831	183	0012	0646
Federal Government	Motor Fuel Tax Compliance	492	831	184	0012	1490
Fines, Penalties or Violations	Civil Penalties	492	843	013	0007	0783
Fines, Penalties or Violations	Motor Fuel Use Tax	492	843	075	0384	1590
Fines, Penalties or Violations	Unauth Riverboat Winnings	492	843	750	0007	1453
Fund Transfers	General Revenue Fund	492	846	001	0930	0827
Fund Transfers	Repayment/Sports Facility	492	846	009	0001	0828
Fund Transfers	Sports Facilities Tax Trust	492	846	229	0001	0847
Fund Transfers	Local Govt Distributive	492	846	515	0225	0856
Fund Transfers	Replacement Vehicle Tax-St	492	846	915	0001	0867
Licenses, Fees or Registrations	Licenses/Fee or Registration	492	855	000	0286	0915
Licenses, Fees or Registrations	Charitable Games Act	492	855	095	0001	0935
Licenses, Fees or Registrations	Copy Fees	492	855	100	0129	0939
Licenses, Fees or Registrations	Drycleaner Admin Fee	492	855	158	0384	1442
Licenses, Fees or Registrations	Electric Self Assessor	492	855	175	0001	1498
Licenses, Fees or Registrations	Internatl Fuel Tax Agreement	492	855	325	0012	0983
Licenses, Fees or Registrations	Non-International Fuel Tax	492	855	327	0012	0984
Licenses, Fees or Registrations	Lien Filing & Release Fees	492	855	365	0001	1758
Licenses, Fees or Registrations	Off-Set Claim Filing	492	855	433	0001	1757
Licenses, Fees or Registrations	Occupational License	492	855	438	0129	1031
Licenses, Fees or Registrations	Owners License Boat Gambling	492	855	442	0129	1034
Licenses, Fees or Registrations	Owner Application/Riverboat	492	855	444	0129	1036
Licenses, Fees or Registrations	Pro Rata-Elec. Utility	492	855	479	0571	1491
Licenses, Fees or Registrations	Pharmaceutical Registration	492	855	500	0001	1053
Licenses, Fees or Registrations	Renewal Licenses	492	855	517	0129	1059
Licenses, Fees or Registrations	Renewable Energy Resource	492	855	518	0564	1443
Licenses, Fees or Registrations	Renewable Energy Resource	492	855	518	0925	1443
Licenses, Fees or Registrations	Sale of Tires	492	855	543	0294	1064
Licenses, Fees or Registrations	Drycleaner License	492	855	157	0548	1431
Miscellaneous	Miscellaneous	492	861	000	0001	1121
Private Organizations or Individuals	Private Organiza or Indiv	492	870	000	0286	1200
Private Organizations or Individuals	Private Organiza or Indiv	492	870	000	0626	1200
Private Organizations or Individuals	Private Organiza or Indiv	492	870	000	0563	1200
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	492	877	000	0129	1228
Repayment to State Pursuant to Law	Repayment Pursuant to Law	492	880	000	0286	1243
Repayment to State Pursuant to Law	Cash Receipt Overages	492	880	350	0001	1743
Repayment to State Pursuant to Law	Returned Petty Cash Fund	492	880	600	0129	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	492	880	600	0001	1270
Repayment to State Pursuant to Law	Tax Incr Finance Surplus	492	880	615	0001	1272
Unidentified Remittances	Unidentified Remittances	492	891	000	0001	1304
Unidentified Remittances	Unidentified Remittances	492	891	000	0583	1304
Department of State Police	Department of State Police	493	000			
Forfeited or Seized Property	Forfeited or Seized Property	493	071	000	0001	0052
Forfeited or Seized Property	Forfeited or Seized Property	493	071	000	0237	0052
Firearms Owner Identification	FOI (Firearms Owner I.D.)	493	195	000	0001	0112
Firearms Owner Identification	FOI (Firearms Owner I.D.)	493	195	000	0041	0112
Firearms Owner Identification	FOI (Firearms Owner I.D.)	493	195	000	0071	0112
Racetrack Security Police	Racetrack Security Police	493	485	000	0045	0425
State Highway Police	State Highway Police	493	590	000	0001	0514
Court and Anti Trust Distributions	Court & Anti-Trust Dist	493	820	000	0878	0582
Federal Government	Army, Department of	493	831	056	0906	0605
Federal Government	Education, Department of	493	831	058	0904	0607
Federal Government	Environmental Protection Agn	493	831	060	0906	0608
Federal Government	Health and Human Services	493	831	075	0001	0618

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	Health and Human Services	493	831	075	0906	0618
Federal Government	Housing & Urban Development	493	831	090	0906	0624
Federal Government	Justice, Department of	493	831	110	0001	0629
Federal Government	Justice, Department of	493	831	110	0520	0629
Federal Government	Justice, Department of	493	831	110	0904	0629
Federal Government	Justice, Department of	493	831	110	0906	0629
Federal Government	Transportation/NHTSA	493	831	140	0904	0635
Fed Monies Via Other Illinois Agency	Criminal Justice Trust	493	840	488	0904	0724
Fed Monies Via Other Illinois Agency	Women, Infant & Children Fund	493	840	700	0906	0738
Fines, Penalties or Violations	Drug Asset Forfeiture	493	843	033	0514	1343
Fines, Penalties or Violations	Circuit Clerk	493	843	910	0001	0821
Fines, Penalties or Violations	Circuit Clerk	493	843	910	0152	0821
Fines, Penalties or Violations	Circuit Clerk	493	843	910	0878	0821
Fines, Penalties or Violations	Overweight Fines/Crt Clerk	493	843	935	0011	0825
Fines, Penalties or Violations	Overweight Fines/Crt Clerk	493	843	935	0455	0825
Fund Transfers	General Revenue Fund	493	846	001	0503	0827
Licenses, Fees or Registrations	Licenses/Fee or Registration	493	855	000	0152	0915
Licenses, Fees or Registrations	Accident Reports	493	855	015	0001	0920
Licenses, Fees or Registrations	Sex Crime Offenders	493	855	078	0535	1413
Licenses, Fees or Registrations	Laboratory Fees	493	855	355	0222	0989
Licenses, Fees or Registrations	Federal Government	493	855	831	0906	1105
Licenses, Fees or Registrations	Analysis Fee/Circuit Clerk	493	855	910	0537	1452
Local Illinois Governmental Units	Cities, Counties, Etc.	493	858	020	0376	1116
Local Illinois Governmental Units	Cities, Counties, Etc.	493	858	020	0906	1116
Local Illinois Governmental Units	School Districts	493	858	040	0906	1119
Local Illinois Governmental Units	Training Expenses	493	858	180	0906	1120
Other Illinois State Agency	General Revenue Fund	493	864	001	0904	1128
Other Illinois State Agency	Employment Security	493	864	052	0906	1417
Other Illinois State Agency	State Gaming Fund	493	864	129	0906	1136
Other Illinois State Agency	Motor Vehicle Theft Prevent	493	864	156	0376	1137
Other Illinois State Agency	State Appellate Defender	493	864	290	0906	1688
Other Illinois State Agency	State's Attorneys Appell Prosecutor	493	864	295	0906	1140
Other Illinois State Agency	Attorney General	493	864	340	0906	1143
Other Illinois State Agency	Secretary of State	493	864	350	0906	1144
Other Illinois State Agency	State Treasurer	493	864	370	0906	1145
Other Illinois State Agency	Aging	493	864	402	0906	1631
Other Illinois State Agency	Agriculture, Department of	493	864	406	0906	1147
Other Illinois State Agency	CMS/Wireless Svc. Emerg. Fund	493	864	416	0637	1148
Other Illinois State Agency	CMS	493	864	416	0906	1148
Other Illinois State Agency	Children & Family Services	493	864	418	0906	1149
Other Illinois State Agency	Natural Resources	493	864	422	0906	1151
Other Illinois State Agency	Dept of Corrections	493	864	426	0906	1372
Other Illinois State Agency	Il State Toll Highway Auth	493	864	455	0906	1153
Other Illinois State Agency	State Lottery	493	864	458	0906	1154
Other Illinois State Agency	DHS/DMHDD Police Services	493	864	462	0906	1155
Other Illinois State Agency	Military Affairs	493	864	466	0906	1653
Other Illinois State Agency	DNR/Mines&Minerals	493	864	472	0906	1156
Other Illinois State Agency	Professional Regulation	493	864	475	0906	1157
Other Illinois State Agency	Public Aid	493	864	478	0906	1158
Other Illinois State Agency	Public Aid	493	864	482	0906	1159
Other Illinois State Agency	Revenue	493	864	492	0906	1160
Other Illinois State Agency	Transportation	493	864	494	0906	1162
Other Illinois State Agency	Illinois Commerce Commission	493	864	524	0906	1164
Other Illinois State Agency	Environmental Protection Agn	493	864	532	0906	1166
Other Illinois State Agency	Historic Preservation Agency	493	864	541	0906	1167
Other Illinois State Agency	Criminal Justice Inform	493	864	546	0906	1168

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Other Illinois State Agency	Violence Prevention Authority	493	864	559	0906	1558
Other Illinois State Agency	Liquor Control Commission	493	864	567	0906	1169
Other Illinois State Agency	Law Enforcement Standards	493	864	569	0906	1170
Other Illinois State Agency	Illinois Racing Board	493	864	579	0906	1171
Other Illinois State Agency	Emergency Management Agency	493	864	588	0906	1740
Other Illinois State Agency	State Fire Marshal	493	864	592	0906	1173
Other Illinois State Agency	Eastern Illinois University	493	864	612	0906	1175
Other Illinois State Agency	Western Illinois University	493	864	628	0906	1178
Other Illinois State Agency	Illinois State University	493	864	636	0906	1430
Other Illinois State Agency	Southern Illinois University	493	864	664	0906	1181
Other Illinois State Agency	University of Illinois	493	864	676	0906	1182
Other States	Other States	493	867	000	0906	1194
Private Organizations or Individuals	Private Organiza or Indiv	493	870	000	0906	1200
Private Organizations or Individuals	Private Organiza or Indiv	493	870	000	0986	1200
Private Organizations or Individuals	Movie Companies	493	870	025	0906	1203
Reimb. Cost incurred for Federal Govt.	Reim/Cost on Behalf of Other	493	878	150	0906	1235
Repayment to State Pursuant to Law	Repay Per Law/Restitutions	493	880	000	0001	1243
Repayment to State Pursuant to Law	Missing & Exploited Children	493	880	300	0986	1251
Repayment to State Pursuant to Law	Returned Petty Cash Fund	493	880	600	0001	1270
Repayment to State Pursuant to Law	Returned Petty Cash Fund	493	880	600	0906	1270
Repayment to State Pursuant to Law	Restitutions	493	880	725	0001	1283
Department of Transportation	Department of Transportation	494	000			
Loan Repayments	Loan Repayments	494	355	000	0936	0295
Loan Repayments	Rail Freight Loan Program	494	355	075	0001	0298
Loan Repayments	Local Airport	494	355	090	0669	1664
Loan Repayments	Fed/Local Airport Fund	494	355	095	0669	1665
Program Income	Grantee Interest Income	494	472	150	0001	0398
Repayment to State by Northwest Suburban Mass Transit	Repay/NW Suburban Mass Trans	494	528	000	0001	0458
Response Action Contractors Indemnification Act	Response Action Contractors	494	537	000	0213	0469
Safety Vehicle Inspection	Safety Vehicle Inspection	494	538	000	0011	0470
Sale of Used Motor Vehicles & Off Road Equipment	Sale of Used Autos & Equip	494	541	000	0011	0473
Court & Anti-Trust Distribution	Federal Railroad Administration	494	820	100	0932	1699
Federal Interest Payment	Federal Railroad Administration	494	829	100	0001	1705
Federal Government	Emergency Management Agency	494	831	068	0011	0613
Federal Government	Natl Traffic Safety Admin	494	831	140	0011	0635
Federal Government	Transportation, Department	494	831	180	0011	0643
Federal Government	Transportation, Department	494	831	180	0095	0643
Federal Government	Transportation, Department	494	831	180	0176	0643
Federal Government	Aeronautics Admin Cost Reim	494	831	181	0011	0644
Federal Government	Trans/Railroad Admin	494	831	182	0433	0645
Federal Government	Trans/Railroad Admin	494	831	182	0001	0645
Federal Government	Trans/Railroad Admin	494	831	182	0936	0645
Federal Government	Urban Mass Transit	494	831	196	0001	0650
Federal Government	Urban Mass Transit	494	831	196	0853	0650
Fines, Penalties or Violations	Amtrak Rail Service	494	843	015	0001	1670
Fines, Penalties or Violations	Hazardous Materials Penalty	494	843	058	0011	0792
Fund Transfers	General Revenue Fund	494	846	001	0011	0827
Licenses, Fees or Registrations	Copy Fees	494	855	100	0046	0939
Licenses, Fees or Registrations	Diesel Emission Fees	494	855	163	0001	1643
Licenses, Fees or Registrations	Highway Traffic & Signs	494	855	275	0011	0980
Licenses, Fees or Registrations	Hospital Trauma Centers	494	855	305	0730	1710
Licenses, Fees or Registrations	Pilot Registrations	494	855	470	0046	1041
Local Illinois Governmental Units	Local Il Governmental Units	494	858	000	0011	1114
Local Illinois Governmental Units	Airport Authority	494	858	010	0095	1115

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Local Illinois Governmental Units	Property Sales, City, Cnty	494	858	020	0011	1116
Miscellaneous	Miscellaneous	494	861	000	0001	1121
Miscellaneous	Miscellaneous	494	861	000	0011	1121
Other Illinois State Agency	Other IL State Agencies	494	864	000	0309	1127
Other Illinois State Agency	LUST Fund	494	864	072	0001	1677
Other Illinois State Agency	Underground Leaking Storg. Tank	494	864	072	0011	1678
Other Illinois State Agency	Transportation Bond Series B Fund	494	864	554	0669	1666
Other States	Other States/Missouri	494	867	500	0011	1435
Private Organizations or Individuals	Private Organiza or Indiv	494	870	000	0011	1200
Private Organizations or Individuals	Private Organiza or Indiv	494	870	000	0309	1200
Private Organizations or Individuals	Private Organiza or Indiv	494	870	000	0863	1200
Program Revenue	Loan Repayment	494	874	100	0265	1215
Rental Income	Property	494	876	500	0001	1225
Reimb. Cost incurred for Federal Govt.	Reim/Cost on Behalf of Other	494	878	000	0001	1234
Repayment to State of Overpayments Due to Final Audits or Reports	Repayment Due to Final Audit	494	879	000	0853	1240
Repayment to State Pursuant to Law	Repayment Pursuant to Law	494	880	000	0011	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	494	880	000	0019	1243
Repayment to State Pursuant to Law	Federal/Local Airport	494	880	095	0101	1249
Repayment to State Pursuant to Law	Damage & Worker's Comp Claim	494	880	250	0011	1250
Repayment to State Pursuant to Law	Local Transit Districts	494	880	500	0101	1260
Repayment to State Pursuant to Law	Rail Freight Repayment	494	880	585	0101	1439
Repayment to State Pursuant to Law	Returned Petty Cash Fund	494	880	600	0011	1270
Subscription or Publication Sales	Subscription or Publication Sales	494	888	000	0011	1289
Reimburs. from Prior Year Allocation	Reimb. from Prior Year Allocation	494	890	000	0414	1524
Veterans Affairs	Veterans Affairs	497	000			
Federal Government	Health & Human Services	497	831	075	0619	0618
Federal Government	Health & Human Services	497	831	075	0980	0618
Federal Government	Veteran's Administration	497	831	200	0272	0653
Federal Government	Veteran's Administration	497	831	200	0283	0653
Federal Government	Veteran's Administration	497	831	200	0447	0653
Federal Government	Veteran's Administration	497	831	200	0619	0653
Federal Government	Veteran's Administration	497	831	200	0980	0653
Licenses, Fees or Registrations	Patient Fees	497	855	450	0272	1038
Licenses, Fees or Registrations	Patient Fees	497	855	450	0273	1038
Licenses, Fees or Registrations	Patient Fees	497	855	450	0619	1038
Licenses, Fees or Registrations	Patient Fees	497	855	450	0980	1038
Miscellaneous	Miscellaneous	497	861	000	0619	1121
Miscellaneous	Miscellaneous	497	861	000	0001	1121
Miscellaneous	Miscellaneous	497	861	000	0308	1121
Miscellaneous	Miscellaneous	497	861	000	0617	1121
Other State Agency	Secretary of State	497	864	350	0775	1144
Private Organizations or Individuals	Private Organiza or Indiv	497	870	000	0980	1200
Private Organizations or Individuals	Third Part Liability	497	870	080	0619	1205
Private Organizations or Individuals	Third Part Liability	497	870	080	0980	1205
Repayment to State for Jury Duty and Personal Phone Calls	Jury Duty, Phone Calls	497	877	000	0447	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	497	877	000	0980	1228
Repayment to State for Jury Duty and Personal Phone Calls	Manteno Veterans Home	497	877	010	0001	1229
Repayment to State for Jury Duty and Personal Phone Calls	Field Services	497	877	015	0001	1230
Repayment to State for Jury Duty and Personal Phone Calls	Quincy Veterans Home	497	877	020	0001	1231

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repayment to State for Jury Duty and Personal Phone Calls	LaSalle Veterans Home	497	877	025	0001	1232
Reimburse Costs incurred by Fed. Govt.	Veterans Administration	497	878	831	0980	1236
Repayment to State Pursuant to Law	Repayment Pursuant to Law	497	880	000	0272	1243
Reimbursements	Reimburse. Of Prior Costs	497	890	000	0447	1524
Illinois Arts Council	Illinois Arts Council	503	000			
Federal Government	Nat'l Endowment for the Arts	503	831	145	0657	0636
Miscellaneous	Miscellaneous	503	861	000	0001	1121
Banks and Trust Companies, Commissioner of	Banks & Trust Companies	505	000			
Fines, Penalties or Violations	Fines, Penalties or Violations	505	843	000	0001	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	505	843	000	0386	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	505	843	000	0629	0780
Fines, Penalties or Violations	Fines, Penalties or Violations	505	843	000	0643	0780
Licenses, Fees or Registrations	Licenses, Fees or Registrations	505	855	000	0643	0915
Licenses, Fees or Registrations	Check Printer Fees	505	855	086	0795	1602
Licenses, Fees or Registrations	Examination Fees,Banking	505	855	160	0795	0953
Licenses, Fees or Registrations	Examination Fees,EDP	505	855	162	0795	0954
Licenses, Fees or Registrations	Corporate Fiduciary Reg	505	855	165	0795	0955
Licenses, Fees or Registrations	Examination Fees-International	505	855	170	0795	1603
Licenses, Fees or Registrations	Land Sales Fees	505	855	347	0850	1639
Licenses, Fees or Registrations	Miscellaneous	505	855	415	0849	1015
Licenses, Fees or Registrations	Miscellaneous-Banking	505	855	416	0795	1016
Licenses, Fees or Registrations	Mortgage Banking Full Serv	505	855	417	0244	1017
Licenses, Fees or Registrations	Miscellaneous-Trust	505	855	418	0795	1018
Licenses, Fees or Registrations	Mortgage Banking Exam	505	855	419	0244	1019
Licenses, Fees or Registrations	Mortgage Banking	505	855	421	0244	1021
Licenses, Fees or Registrations	Original Registrations	505	855	435	0850	1030
Licenses, Fees or Registrations	Original & Renewal License	505	855	440	0562	1032
Licenses, Fees or Registrations	Original & Renewal License	505	855	440	0386	1032
Licenses, Fees or Registrations	Original & Renewal License	505	855	440	0629	1032
Licenses, Fees or Registrations	Original & Renewal License	505	855	440	0641	1032
Licenses, Fees or Registrations	Original & Renewal License	505	855	440	0746	1032
Licenses, Fees or Registrations	Real Estate Fees	505	855	516	0850	1638
Licenses, Fees or Registrations	Savings & Loan Exam	505	855	555	0244	1065
Licenses, Fees or Registrations	Savings & Loan Super. Fees	505	855	557	0244	1066
Licenses, Fees or Registrations	Thrift Fees	505	855	604	0244	1641
Licenses, Fees or Registrations	Timeshare Fees	505	855	607	0850	1640
Licenses, Fees or Registrations	Corporate Fiduciary Reg	505	855	638	0795	1627
Licenses, Fees or Registrations	Misc.-Information Systems	505	855	818	0795	1604
Licenses, Fees or Registrations	Misc.-International	505	855	819	0795	1605
Miscellaneous	Miscellaneous	505	861	000	0244	1121
Private Organizations or Individuals	Third Party Liabilities	505	870	080	0629	1205
Private Organizations or Individuals	Third Party Liabilities	505	870	080	0643	1205
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	505	877	000	0244	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	505	877	000	0386	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	505	877	000	0562	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	505	877	000	0641	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	505	877	000	0643	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	505	877	000	0746	1228

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	505	877	000	0795	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	505	877	000	0850	1228
Bureau of the Budget	Bureau of the Budget	507	000			
Miscellaneous	Miscellaneous	507	861	000	0001	1121
Repayment to State Pursuant to Law	Build Illinois Escrow	507	880	040	0001	1593
Capital Development Board	Capital Development Board	511	000			
Damage Claim Recovery	Damage Claim Recovery	511	105	000	0001	0065
Damage Claim Recovery	Damage Claim Recoveries	511	105	000	0101	0065
Damage Claim Recovery	Damage Claim Recovery	511	105	000	0617	0065
Junior College	Junior College	511	320	000	0617	0281
Lincoln Historical Library Contribution	Lincoln Historical Library Contr	511	347	000	0617	1655
Response Action Contractors Indemnification Act	Response Action Contractors	511	537	000	0213	0469
Federal Government	Defense, Department of	511	831	055	0617	0604
Federal Government	HEW/Educ Annual Interest	511	831	083	0101	0623
Federal Government	HEW General Assistance Reim	511	831	083	0617	0623
Fed Gov Via Local Ill Govt Units	Universities	511	834	500	0617	0698
Fed Monies Via Other Illinois Agency	Via Other Il State Agency	511	840	000	0617	0702
Licenses, Fees or Registrations	Licenses, Fees or Registrations	511	855	000	0628	0915
Licenses, Fees or Registrations	Copy Fees	511	855	100	0215	0939
Licenses, Fees or Registrations	Contract Administration	511	855	127	0215	0943
Miscellaneous	Miscellaneous	511	861	000	0617	1121
Miscellaneous	Miscellaneous	511	861	000	0001	1121
Miscellaneous	Miscellaneous	511	861	000	0543	1121
Repayment to State Pursuant to Law	Repayment to State/EPA	511	880	532	0101	1501
Repayment to State Pursuant to Law	Tri-City Regional Port Dist	511	880	700	0001	1282
Civil Service Commission	Civil Service Commission	517	000			
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	517	877	000	0001	1228
Commerce Commission	Commerce Commission	524	000			
Intra-State Gross Revenue Tax for Public Utilities	Intra-State Revenue Tax/P.U.	524	310	000	0059	0279
Intra-State Gross Revenue Tax for Public Utilities	Intra-State Revenue Tax/P.U.	524	310	000	0401	0279
Intra-State Gross Revenue Tax for Motor Carrier	Intra-State Rev Tax/Carriers	524	315	000	0018	0280
Public Utility Tax	QSWEF Tax Credit Repayment	524	480	050	0001	1601
Public Utility Tax	QSWEF Tax Credit Repayment	524	480	050	0059	1601
Federal Government	Transportation, Department	524	831	180	0059	0643
Fines, Penalties or Violations	Civil Penalties	524	843	012	0018	0782
Fines, Penalties or Violations	SBC/Ameritech Liquidated Damage	524	843	300	0001	1649
Licenses, Fees or Registrations	Copying (General)	524	855	100	0059	0939
Licenses, Fees or Registrations	Current Year	524	855	140	0018	0948
Licenses, Fees or Registrations	Base State II/Interstate Reg	524	855	201	0018	0960
Licenses, Fees or Registrations	Interstate Registrations	524	855	202	0018	0961
Licenses, Fees or Registrations	Base State/Interstate	524	855	203	0018	1438
Licenses, Fees or Registrations	Securities Issuance Fee	524	855	569	0059	1071
Miscellaneous	Miscellaneous	524	861	000	0018	1121
Miscellaneous	Miscellaneous	524	861	000	0059	1121
Miscellaneous	Miscellaneous	524	861	000	0001	1121
Miscellaneous	Miscellaneous	524	861	000	0011	1121
Miscellaneous	Miscellaneous	524	861	000	0054	1121
Other State Agencies	Dept. of Transportation	524	864	494	0018	1162
Private Organizations or Individuals	Private Org. or Individuals	524	870	000	0771	1200

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repayment to State Pursuant to Law	Telephone Utilities	524	880	705	0059	1473
Drycleaners Environmental Response Council	Drycleaners Environmental Response Council	525	000			
Fund Transfers	Drycleaners Environmental Resp.	525	846	548	0606	1568
Drycleaner Insurance Premium	Drycleaner Insurance Premium	525	304	000	0548	1595
Licenses, Fees or Registrations	Drycleaner Late Payment Fees	525	855	159	0548	1594
Comprehensive Health Insurance Board	Comprehensive Health Insurance	527	000			
Local Funds	Local Funds	527	373	000	0177	0300
Court of Claims	Court of Claims	528	000			
Federal Government	Justice, Department of	528	831	110	0001	0629
Federal Government	Justice, Department of	528	831	110	0434	0629
Fund Transfers	Court of Claims	528	846	008	0001	1742
Licenses, Fees or Registrations	Filing Fees	528	855	200	0001	0959
Miscellaneous	Miscellaneous	528	861	000	0001	1121
Repayment to State Pursuant to Law	Repay to State Pursuant to Law	528	880	000	0001	1243
Environmental Protection Agency Trust Fund Commission	Environmental Protection Agency Trust Fund Commission	531	000			
Fines, Penalties or Violations	Civil Penalties	531	843	012	0845	0782
Fines, Penalties or Violations	Interest	531	843	061	0845	0794
Licenses, Fees or Registrations	Administrative Hearing Fees	531	855	017	0845	0919
Private Organizations or Individuals	Private Organiza or Indiv	531	870	000	0845	1200
Environmental Protection Agency	Environmental Protection Agency	532	000			
Hazardous Waste Cost Recoveries	Hazard Waste Cost Recoveries	532	238	000	0828	0127
Loan Repayments	Loan Repayments-Interest	532	355	025	0270	0296
Loan Repayments	Interest/Drinking Water	532	355	035	0270	1564
Loan Repayments	Loan Repayments-Principal	532	355	050	0270	0297
Loan Repayments	Principal/Drinking Water	532	355	060	0270	1565
Program Income	Grantee Income Interest	532	472	150	0074	0398
Response Action Contractors Indemnification Act	Response Action Contractors	532	537	000	0213	0469
Court and Anti-Trust Distribution	Court & Anti-Trust Dist	532	820	000	0001	0582
Court and Anti-Trust Distribution	Court & Anti-Trust Dist	532	820	000	0074	0582
Court and Anti-Trust Distribution	Court & Anti-Trust Dist	532	820	000	0828	0582
Federal Government	Environmental Protection Agn	532	831	060	0065	0608
Federal Government	Environmental Protection Agn	532	831	060	0214	0608
Federal Government	Environmental Protection Agn	532	831	060	0270	0608
Fed. Monies via Other State Agency	Great Lakes Commission	532	837	095	0065	1502
Fines, Penalties or Violations	Interest	532	843	061	0294	0794
Fines, Penalties or Violations	Interest	532	843	061	0774	0794
Fines, Penalties or Violations	Interest	532	843	061	0828	0794
Fines, Penalties or Violations	Landfill Surety Bond Forfeit	532	843	064	0945	0795
Fines, Penalties or Violations	Pollution Control Fines	532	843	100	0001	0803
Fines, Penalties or Violations	Toxic Waste Release	532	843	603	0944	1496
Fund Transfers	General Revenue Fund	532	846	001	0270	0827
Fund Transfers	Anti-Pollution Fund	532	846	551	0270	0858
Fund Transfers	Build Illinois Bond Fund	532	846	214	0828	1628
Fund Transfers	Build Illinois Bond Fund	532	846	971	0214	1628
Fund Transfers	Build Illinois Bond Fund	532	846	971	0828	1628
Investment Income	Investment Income	532	852	000	0270	0870
Licenses, Fees or Registrations	Licenses/Fee or Registration	532	855	000	0049	0915
Licenses, Fees or Registrations	Air Pollution Emission Permits	532	855	032	0091	0925
Licenses, Fees or Registrations	Air Pollution Emission Permits	532	855	032	0738	0925

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Air Pollution Operating	532	855	065	0944	0926
Licenses, Fees or Registrations	Hazardous Waste Sites	532	855	265	0828	0976
Licenses, Fees or Registrations	Hazardous Waste Research	532	855	265	0840	0976
Licenses, Fees or Registrations	Hazardous Waste Disposal Fac	532	855	268	0944	0977
Licenses, Fees or Registrations	Laboratory Fees	532	855	355	0336	0989
Licenses, Fees or Registrations	Laboratory Fees	532	855	355	0288	0989
Licenses, Fees or Registrations	Manifest	532	855	402	0944	1003
Licenses, Fees or Registrations	PIMW-Manifests	532	855	485	0944	1048
Licenses, Fees or Registrations	PIMW-Hauler Fees	532	855	486	0944	1049
Licenses, Fees or Registrations	PIMW-Transport Fees	532	855	487	0944	1050
Licenses, Fees or Registrations	Public Water Supply Operator	532	855	500	0944	1053
Licenses, Fees or Registrations	Public Water Supply Operator	532	855	501	0944	1541
Licenses, Fees or Registrations	Public Water Supply Const	532	855	503	0944	1054
Licenses, Fees or Registrations	Sanitary Landfill	532	855	567	0089	1069
Licenses, Fees or Registrations	Sewer Construction Permits	532	855	568	0944	1070
Licenses, Fees or Registrations	Snowmobile License	532	855	570	0866	1072
Licenses, Fees or Registrations	Sanitary Landfill	532	855	570	0078	1401
Licenses, Fees or Registrations	Special Waste Hauling Permit	532	855	578	0840	1075
Licenses, Fees or Registrations	Special Waste Hauling Fees	532	855	578	0944	1075
Licenses, Fees or Registrations	Solid Waste Site Operator	532	855	585	0282	1078
Licenses, Fees or Registrations	Vehicle Emissions Inspec Fee	532	855	595	0963	1570
Licenses, Fees or Registrations	Toxic Chemical Release	532	855	613	0944	1086
Licenses, Fees or Registrations	Uniform Hazard Waste	532	855	701	0944	1495
Licenses, Fees or Registrations	Used Tire Storage Site	532	855	720	0944	1093
Local Illinois Governmental Units	Local IL Governmental Units	532	858	000	0270	1114
Miscellaneous	Miscellaneous	532	861	000	0879	1121
Miscellaneous	Miscellaneous	532	861	000	0001	1121
Miscellaneous	Miscellaneous	532	861	000	0065	1121
Miscellaneous	Miscellaneous	532	861	000	0288	1121
Other Illinois State Agency	Road Fund	532	864	011	0065	1129
Other Illinois State Agency	Road Fund	532	864	011	0963	1129
Other Illinois State Agency	Environment Protection Trust	532	864	845	0074	1185
Private Organizations or Individuals	Private Organiza or Indiv	532	870	000	0074	1200
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	532	877	000	0001	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	532	877	000	0065	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	532	877	000	0072	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	532	877	000	0074	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	532	877	000	0078	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	532	877	000	0089	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	532	877	000	0091	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	532	877	000	0270	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	532	877	000	0288	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	532	877	000	0294	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	532	877	000	0336	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	532	877	000	0765	1228

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	532	877	000	0828	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	532	877	000	0944	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	532	877	000	0963	1228
Repayment to State Pursuant to Law	Repayment Pursuant to Law	532	880	000	0078	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	532	880	000	0294	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	532	880	000	0828	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	532	880	000	0944	1243
Repayment to State Pursuant to Law	Repayment Pursuant to Law	532	880	858	0270	1284
Repayment to State Pursuant to Law	Lcl Govt/Drinking Water	532	880	868	0270	1566
Guardianship and Advocacy Comm.	Guardianship & Advocacy Comm.	537	000			
Licenses, Fees or Registrations	Licenses/Fee or Registration	537	855	000	0297	0915
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	537	877	000	0001	1228
Illinois Farm Development Authority	Illinois Farm Development Auth.	538	000			
Repayment of Loan Guarantees	Repay Loan Guarant-Principal	538	524	050	0205	0456
Repayment of Loan Guarantees	Repay Loan Guarant-Principal	538	524	050	0994	0456
Fund Transfers	General Revenue Fund	538	846	001	0994	0827
Health Care Cost Containment Council	Health Care Cost Containment Council	540	000			
Private Organizations or Individuals	Private Organiza or Indiv	540	870	000	0209	1200
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	540	877	000	0001	1228
Historic Preservation Agency	Historic Preservation Agency	541	000			
Concessionaire Revenue	Concession Revenue	541	090	000	0538	0056
Federal Government	Emergency Management Agency	541	831	068	0538	0613
Federal Government	Interior, Department of	541	831	100	0538	0626
Federal Government	Interior/Historic Preserv	541	831	101	0538	0627
Federal Government	Interior/National Park Serv	541	831	102	0538	0628
Federal Government	Nat'l Endowment for Humanity	541	831	147	0538	0637
Federal Program Income	Conference Fees	541	841	090	0538	0756
Licenses, Fees or Registrations	Camping Fees	541	855	060	0538	0931
Licenses, Fees or Registrations	Conference Fees	541	855	097	0538	0937
Miscellaneous	Miscellaneous	541	861	000	0001	1121
Other Illinois State Agency	Governor's Office	541	864	310	0538	1141
Other Illinois State Agency	Lt. Governor	541	864	330	0538	1142
Other Illinois State Agency	Secretary of State	541	864	350	0538	1144
Other Illinois State Agency	Commerce & Community Affairs	541	864	420	0538	1150
Other Illinois State Agency	Natural Resources	541	864	422	0538	1151
Other Illinois State Agency	University of Illinois	541	864	676	0538	1182
Private Organizations or Individuals	Private Organiza or Indiv	541	870	000	0538	1200
Private Organizations or Individuals	Donation Box	541	870	210	0538	1208
Rental Income	Property	541	876	500	0538	1225
Rental Income	Underground Parking	541	876	700	0538	1227
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	541	877	000	0001	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	541	877	000	0538	1228
Repayment to State Pursuant to Law	Repayment Pursuant to Law	541	880	000	0538	1243
Repayment to State Pursuant to Law	Returned Petty Cash	541	880	600	0001	1270

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Subscription or Publication Sales	Books/Magazine & Periodicals	541	888	005	0538	1290
Subscription or Publication Sales	Copy Petitions & Materials	541	888	100	0538	1303
Commission on Human Rights	Commission on Human Rights	542	000			
Private Organizations or Individuals	Private Organiza or Indiv	542	870	000	0001	1200
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	542	877	000	0001	1228
Illinois Criminal Justice Information Authority	Illinois Criminal Justice Information Authority	546	000			
Federal Government	U.S. Dept of Justice	546	831	110	0581	0629
Federal Government	Law Enforcement Admin	546	831	130	0488	0632
Fed Monies Via Other Illinois Agency	DCFS Juvenile Justice Trust	546	840	911	0488	0747
Federal Program Income	Federal Program Income	546	841	000	0488	0752
Federal Program Income	Grantee Interest Income	546	841	150	0581	0760
Licenses, Fees or Registrations	Motor Vehicle Insurers	546	855	423	0156	1022
Local Illinois Governmental Units	Local IL Governmental Units	546	858	000	0335	1114
Local Illinois Governmental Units	Local IL Governmental Units	546	858	000	0886	1114
Miscellaneous	Miscellaneous	546	861	000	0001	1121
Miscellaneous	Miscellaneous	546	861	000	0488	1121
Other Illinois State Agency	Other Il State Agencies	546	864	000	0886	1127
Other Illinois State Agency	General Revenue Fund	546	864	001	0886	1128
Other Illinois State Agency	Secretary of State	546	864	350	0886	1144
Other Illinois State Agency	Natural Resources	546	864	422	0886	1151
Other Illinois State Agency	State Police	546	864	493	0886	1161
Private Organizations or Individuals	Private Organiza or Indiv	546	870	000	0335	1200
Private Organizations or Individuals	Private Organiza or Indiv	546	870	000	0488	1200
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	546	877	000	0001	1228
Repayment to State due to Final Audits & Reports	& Reports	546	879	000	0581	1240
Repayment to State Pursuant to Law	Returned Petty Cash Funds	546	880	600	0001	1270
Illinois Educational Labor Relations Bd.	IL Educational Labor Relations Bd.	548	000			
Fair Share Dues From Non-Members	Fair Share Dues Non Member	548	185	000	0996	0109
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	548	877	000	0001	1228
Illinois Housing Development Authority	Illinois Housing Dev. Auth.	551	000			
Repayment to State due to Final Audits & Reports	& Reports	551	879	000	0338	1240
Illinois Municipal Retirement System	Illinois Municipal Retirement Sys.	553	000			
Contributions by Employer	Contributions by Employer	553	815	000	0475	0577
State Board of Investments		555	000			
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	555	877	000	0529	1228
Illinois Rural Bond Bank	Illinois Rural Bond Bank	556	000			
Rental Income	Program Income	556	876	000	0119	1217
Illinois Toll Highway Authority	Illinois Toll Highway Authority	557	000			
Tolls	Tolls	557	600	000	0455	0516
Bond Issue Proceeds	Bond Issue Proceeds	557	803	000	0455	0571
Investment Income	Investment Income	557	852	000	0056	0870
Investment Income	Investment Income	557	852	000	0455	0870
Miscellaneous	Miscellaneous	557	861	000	0455	1121

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Miscellaneous	Miscellaneous	557	861	000	0312	1121
Other Illinois State Agency	Transportation	557	864	494	0455	1162
Illinois Council on Developmental Disabilities	Illinois Council on Developmental Disabilities	558	000			
Federal Government	Health and Human Services	558	831	075	0131	0618
Fed Monies Via Other Illinois Agency	Vocational Rehabilitation	558	840	081	0131	0710
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	558	840	561	0131	0728
Other Illinois State Agency	Mental Health	558	864	462	0131	1155
Private Organizations or Individuals	Private Organiza or Indiv	558	870	000	0131	1200
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	558	877	000	0131	1228
Violence Prevention Authority	Violence Prevention Authority	559	000			
Other State Agencies	General Revenue Fund	559	864	001	0184	1128
Private Organizations or Individuals	Private Organizations	559	870	000	0184	1200
Industrial Commission	Industrial Commission	563	000			
Employer Payments for Injured Employees	Employer Pay/Employee Comp	563	157	000	0431	0104
One/Half Percent of Compensation Payment Made by Employers	1/2% Comp Pd Employer	563	422	000	0685	0344
Self Insurers Assessments	Self-Insured Employers	563	565	010	0940	0499
Self Insurers Assessments	Surety Bonds	563	565	020	0124	0500
Fines, Penalties or Violations	Fines, Penalties, Violations	563	843	000	0534	0780
Licenses, Fees or Registrations	Self Insurance	563	855	566	0274	1533
Licenses, Fees or Registrations	Self-Insurance	563	855	567	0274	1069
Miscellaneous	Miscellaneous	563	861	000	0001	1121
Liquor Control Commission	Liquor Control Commission	567	000			
Fines, Penalties or Violations	Fines/Penalty or Violations	567	843	000	0001	0780
Fines, Penalties or Violations	Circuit Clerk	567	843	910	0821	0821
Fund Transfers	General Revenue Fund	567	846	001	0821	0827
Fund Transfers	Youth Alcohol & Substance	567	846	128	0821	0845
Licenses, Fees or Registrations	Liquor Licenses	567	855	390	0821	0996
Licenses, Fees or Registrations	Duplicate Liquor Licenses	567	855	393	0001	0997
Miscellaneous	Miscellaneous	567	861	000	0001	1121
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	567	877	000	0821	1228
Repayment to State Pursuant to Law	Returned Petty Cash Fund	567	880	600	0821	1270
Illinois Law Enforcement Training and Standards Board	Illinois Law Enforcement Training and Standards Board	569	000			
Federal Government	Justice, Department of	569	831	110	0923	0629
Fed Monies Via Other Illinois Agency	Criminal Justice Trust Fund	569	840	488	0923	0724
Fed Monies Via Other Illinois Agency	Western Illinois University	569	840	628	0923	0730
Fed Monies Via Other Illinois Agency	Juvenile Justice Trust Fund	569	840	911	0923	0747
Licenses, Fees or Registrations	Academy Training Fees	569	855	154	0517	1510
Licenses, Fees or Registrations	Application Fees	569	855	042	0517	0928
Licenses, Fees or Registrations	Entrants Fees	569	855	005	0517	1511
Miscellaneous	Miscellaneous	569	861	000	0879	1121
Miscellaneous	Miscellaneous	569	861	000	0796	1121
Other Illinois State Agency	Dept. of Human Services - GRF	569	864	444	0923	1466
Other Illinois State Agency	Il Crimin Justice Info Auth	569	864	546	0923	1168
Other Illinois State Agency	Violent Crime Victims	569	864	929	0823	1186
Prairie State 2000 Authority	Prairie State 2000 Authority	575	000			
Loan Repayments	Loan Repayments-Interest	575	355	025	0001	0296

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Loan Repayments	Loan Repayments-Principal	575	355	050	0001	0297
Pollution Control Board	Pollution Control Board	577	000			
Licenses, Fees or Registrations	Licenses/Fee or Registration	577	855	000	0277	0915
Miscellaneous	Miscellaneous	577	861	000	0059	1121
Other Illinois State Agency	Environment Protection Trust	577	864	845	0207	1185
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	577	877	000	0001	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	577	877	000	0277	1228
Subscription or Publication Sales	Opinion Sales	577	888	030	0277	1296
Subscription or Publication Sales	Opinion Subscriptions	577	888	040	0277	1386
Subscription or Publication Sales	Public Health-Formulary	577	888	042	0014	1297
Prisoner Review Board	Prisoner Review Board	578	000			
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	578	877	000	0001	1228
Racing Board	Racing Board	579	000			
Admission Tax	Admission Tax	579	015	000	0280	0001
Admission Tax	Admis Tax-Harness Racing	579	015	100	0001	0002
Uncashed Pari-mutuel Tickets	Uncashed Pari-mutuel Tickets	579	605	300	0036	0517
Fines, Penalties or Violations	Horsemen-Thoroughbred	579	843	120	0001	0806
Licenses, Fees or Registrations	Annual Charity Assessment	579	855	037	0271	1364
Licenses, Fees or Registrations	Fingerprint Cards	579	855	222	0248	1385
Licenses, Fees or Registrations	Horsemen-Thoroughbred	579	855	300	0001	1365
Licenses, Fees or Registrations	Thoroughbred Racing	579	855	600	0001	1368
Miscellaneous	Miscellaneous	579	861	000	0001	1121
Property Tax Appeal Board	Property Tax Appeal Board	580	000			
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	580	877	000	0001	1228
Subscription or Publication Sales	Books/Magazine & Periodicals	580	888	005	0001	1290
Sex Offender Management Board	Sex Offender Management Board	583	000			
Federal Government	U.S. Dept. of Justice	583	831	110	0527	0629
State Board of Education	State Board of Education	586	000			
Loan Repayments	Loan Repayments	586	355	000	0605	0295
Loan Repayments	Loan Repayments-Interest	586	355	025	0569	0296
Loan Repayments	Loan Repayments-Interest	586	355	025	0130	0296
Loan Repayments	Loan Repayments-Principal	586	355	050	0567	0297
Loan Repayments	Loan Repayments-Principal	586	355	050	0569	0297
Loan Repayments	Loan Repayments-Principal	586	355	050	0605	0297
Loan Repayments	Loan Repayments-Principal	586	355	050	0130	0297
Program Income	Grantee Interest Income	586	472	150	0001	0398
Federal Government	Agriculture, Department of	586	831	010	0410	0594
Federal Government	Education, Department of	586	831	058	0561	0607
Federal Government	Education, Department of	586	831	058	0734	0607
Federal Government	Education, Department of	586	831	058	0794	0607
Federal Government	Health and Human Services	586	831	075	0239	0618
Federal Government	Labor, Department of	586	831	120	0392	0630
Federal Government	National Community Service	586	831	133	0183	0634
Federal Government	Nat. Comm Ser. Grant	586	831	133	0343	0634
Fed Monies Via Other State or Organ.	Fed Monies Via Other State/Organ.	586	837	000	0561	1381
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	586	840	561	0502	0728
Fed Monies Via Other Illinois Agency	ISP Federal Project Fund	586	840	904	0561	1573

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fed Monies Via Other Illinois Agency	Job Training Partnership	586	840	913	0656	0748
Federal Program Income	Federal Program Income	586	841	000	0392	0752
Federal Program Income	Federal Program Income	586	841	000	0410	0752
Fed Govt Indirect Cost Reimbursement	US Department of Agriculture	586	842	010	0001	0765
Fed Govt Indirect Cost Reimbursement	Education, US Department of	586	842	057	0001	0768
Fed Govt Indirect Cost Reimbursement	Health & Human Services	586	842	075	0001	0771
Fed Govt Indirect Cost Reimbursement	Labor, Dept. of	586	842	120	0001	0774
Fed Govt Indirect Cost Reimbursement	ISBE Fed Nat'l Comm Serv	586	842	183	0001	0776
Fed Govt Indirect Cost Reimbursement	SBE & Job Training Partners	586	842	656	0001	0779
Fines, Penalties or Violations	Interest Penalty	586	843	061	0569	0794
Fund Transfers	General Revenue Fund	586	846	001	0130	0827
Fund Transfers	General Revenue Fund	586	846	001	0502	0827
Fund Transfers	General Revenue Fund	586	846	001	0567	0827
Fund Transfers	General Revenue Fund	586	846	001	0605	0827
Fund Transfers	School Technology Revolving Loan	586	846	568	0569	1574
Licenses, Fees or Registrations	Licenses, Fees or Registrations	586	855	000	0579	0915
Licenses, Fees or Registrations	Educational Network Fees	586	855	153	0544	1449
Licenses, Fees or Registrations	H. S. Equivalency Testing	586	855	272	0161	0979
Licenses, Fees or Registrations	Private Business Schools	586	855	480	0001	1046
Licenses, Fees or Registrations	Private Business Schools	586	855	480	0578	1046
Licenses, Fees or Registrations	School Bus Drivers	586	855	558	0162	1067
Licenses, Fees or Registrations	Teacher's Certification	586	855	590	0001	1080
Licenses, Fees or Registrations	Teacher's Certification	586	855	590	0016	1080
Licenses, Fees or Registrations	Teacher's Certification	586	855	590	0159	1080
Licenses, Fees or Registrations	Transfer of Regional FB	586	855	846	0159	1113
Miscellaneous	Miscellaneous	586	861	000	0561	1121
Miscellaneous	Miscellaneous	586	861	000	0001	1121
Miscellaneous	Miscellaneous	586	861	000	0529	1121
Other Illinois State Agency	Corrections	586	864	426	0734	1372
Other Illinois State Agency	Mental Health	586	864	462	0502	1155
Other Illinois State Agency	Board of Higher Ed	586	864	601	0110	1621
Other Illinois State Agency	Board of Higher Ed	586	864	601	0544	1621
Other Illinois State Agency	Community College Board	586	864	684	0110	1642
Private Organizations or Individuals	Private Organiza or Indiv	586	870	000	0110	1200
Private Organizations or Individuals	Nat'l Science Teachers Assoc.	586	870	275	0110	1662
Private Organizations or Individuals	Private Organiza or Indiv	586	870	000	0591	1200
Repayment to State for Jury Duty and Personal Phone Calls	Reimb State for Jury Duty	586	877	000	0001	1228
Repayment to State Pursuant to Law	Returned Petty Cash Fund	586	880	601	0001	1271
Student Fees	Student Fees	586	885	000	0544	1288
State Board of Elections	State Board of Elections	587	000			
Subscription or Publication Sales	Copying of Petitions	587	888	100	0001	1303
State Emergency Management Agency	State Emergency Mgmt Agency	588	000			
Federal Government	Civil Defense Agency	588	831	030	0492	0599
Federal Government	Environmental Protection Agency	588	831	060	0484	0608
Federal Government	FEMA/Agreement #941	588	831	060	0491	0622
Federal Government	FEMA/Agreement #997DR	588	831	064	0491	0609
Federal Government	Emergency Management Agency	588	831	068	0001	0613
Federal Government	Emergency Management Agency	588	831	068	0484	0613
Federal Government	Emergency Management Agency	588	831	068	0491	0613
Federal Government	Emergency Management Agency	588	831	068	0497	0613
Federal Government	Emergency Management Agency	588	831	068	0526	0613
Federal Government	FEMA/Agreement #1368-DR	588	831	073	0491	0616
Federal Government	FEMA/Agreement #871	588	831	074	0491	0617

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Federal Government	FEMA-State Disaster #1025DR	588	831	076	0491	0619
Federal Government	U.S. Dept. of Justice	588	831	110	0497	0629
Federal Government	Small Business Admin	588	831	158	0491	0640
Federal Government	FEMA/Agreement #1053DR	588	831	171	0491	0642
Federal Government	Transportation, Department	588	831	180	0497	0643
Federal Government	FEMA 3161-EM-IL	588	831	611	0491	0611
Federal Government	FEMA/Agreement #1112DR	588	831	660	0491	0657
Federal Government	FEMA/Agreement #1110DR	588	831	661	0491	0658
Federal Government	FEMA/Agreement #1129DR	588	831	662	0491	0659
Federal Government	FEMA/Grant #1188DR	588	831	663	0491	1429
Federal Government	FEMA #3134-EM-IL	588	831	665	0491	1571
Federal Government	Fed Gov/FEMA Grant 1170	588	831	670	0491	1389
Federal Government	FEMA Award 1416-DR	588	831	799	0491	1741
Fines, Penalties or Violations	Fines/Penalty or Violations	588	843	000	0173	0780
Other Illinois State Agency	Violent Crime Victims Assistance	588	864	929	0688	1186
Private Organizations or Individuals	Private Organiza or Indiv	588	870	000	0001	1200
Private Organizations or Individuals	Private Organiza or Indiv	588	870	000	0173	1200
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	588	877	000	0001	1228
Repayment to State due to Final Audits & Reports	& Reports	588	879	000	0001	1240
Repayment to State Pursuant to Law	Grantee Interest Income	588	880	065	0491	1247
State Employees Retirement System	State Employees Retirement Sys.	589	000			
State Off-Set	Child Support	589	419	015	0479	1682
Contributions by Employee	Current Yr/Employee	589	812	100	0479	0573
Contributions by Employee	Current Yr/Employer	589	812	150	0479	0574
Contributions by Employee	Reinstate of Prior Yr	589	812	200	0479	0576
Contributions by Employer	Contributions by Employer	589	815	000	0479	0577
Contributions by Employer	Contributions by Employer	589	815	000	0788	0577
Contributions from State Pension Fund	Contrib/State Pension Fd	589	818	000	0479	0580
Employees Receivable and Repayment of Refunded Contributions	Employees Receivable	589	821	000	0479	0591
Interest Paid by Members	Interest Paid by Members	589	849	000	0479	0869
Miscellaneous	Miscellaneous	589	861	000	0479	1121
Rental Income	Property	589	876	500	0479	1225
Sale of Investments	Sale of Investments	589	882	000	0479	1286
Illinois Labor Relations Board	Illinois Labor Relations Board	590	000			
Licenses, Fees or Registrations	Copying (General)	590	855	100	0001	0939
Miscellaneous	Miscellaneous	590	861	000	0001	1121
State Police Merit Board	State Police Merit Board	591	000			
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	591	877	000	0001	1228
State Fire Marshall, Office of	State Fire Marshall, Office of	592	000			
Boiler Inspection Fees	Boiler Inspection Fees	592	050	000	0047	0044
Federal Government	Environmental Protection Agn	592	831	060	0580	0608
Federal Government	Emergency Management Agency	592	831	068	0580	0613
Fines, Penalties or Violations	Underground Storage Tank	592	843	095	0072	0802
Fund Transfers	General Revenue Fund	592	846	001	0047	0827
Licenses, Fees or Registrations	Fire Equip Distr & Employees	592	855	237	0047	0966
Licenses, Fees or Registrations	Fuel Haulers	592	855	247	0047	0973
Licenses, Fees or Registrations	Subpoena Fees	592	855	587	0072	1079
Licenses, Fees or Registrations	Underground Storage Tank	592	855	713	0047	1090
Licenses, Fees or Registrations	Underground Storage Tank	592	855	713	0072	1090

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Other State Agencies	Other State Agencies	592	864	000	0047	1127
Repayment to State Pursuant to Law	Expert Witness Fees	592	880	300	0047	1251
State Teachers Retirement System	State Teachers Retirement Sys.	593	000			
Group Insurance Premium	Ins Prem-Teacher Direct Pay	593	233	400	0203	0122
Group Insurance Premium	Ins Premium-Retired Teachers	593	233	500	0203	0123
Contributions by Employees	Contributions by Employer	593	815	000	0789	0577
Fund Transfers	General Revenue Fund	593	846	001	0203	0827
Investment Income	Investment Income	593	852	000	0014	0870
Sale of Investments	Sale of Investments	593	882	000	0473	1286
Board of Higher Education	Board of Higher Education	601	000			
Program Income	Grantee Interest Income	601	472	150	0611	0398
Illinois Century Network	Public K12 Schools	601	285	001	0729	1720
Illinois Century Network	Other Public Ed Facilities	601	285	002	0729	1721
Illinois Century Network	Intermediate Service Centers	601	285	003	0729	1722
Illinois Century Network	Regional Office of Education	601	285	004	0729	1723
Illinois Century Network	Special Ed Joint Agreement	601	285	005	0729	1724
Illinois Century Network	Special Education Facilities	601	285	006	0729	1725
Illinois Century Network	Other State Funded School or Dist.	601	285	007	0729	1726
Illinois Century Network	Area Voc. Schools & Districts	601	285	008	0729	1727
Illinois Century Network	Alternative School	601	285	009	0729	1728
Illinois Century Network	Private K12 Schools	601	285	010	0729	1729
Illinois Century Network	Community Colleges	601	285	011	0729	1730
Illinois Century Network	Private Colleges & Universities	601	285	012	0729	1731
Illinois Century Network	Public Colleges & Universities	601	285	013	0729	1732
Illinois Century Network	Libraries	601	285	014	0729	1733
Illinois Century Network	Museums	601	285	015	0729	1734
Illinois Century Network	Municipal Government	601	285	016	0729	1735
Illinois Century Network	Other	601	285	017	0729	1736
Illinois Century Network	Health Institutions	601	285	018	0729	1756
Insurance Claims Reimbursements	Insurance Claims Reimb.	601	307	000	0007	0275
Federal Government	Education, Department of	601	831	058	0983	0607
Fed Monies Via Other Illinois Agency	Title III Soc. Sec. & Emp. Serv.	601	840	052	0983	0706
Fed Monies Via Other Illinois Agency	SBE, Dept. of Labor	601	840	392	0983	0719
Fed Monies Via Other Illinois Agency	SBE, Fed. Dept. of Ed	601	840	561	0983	0728
Miscellaneous	Miscellaneous	601	861	000	0001	1121
Other Illinois State Agencies	General Revenue Fund	601	864	001	0729	1128
Other Illinois State Agencies	MPEA	601	864	574	0729	1700
Other Illinois State Agencies	State Board of Education	601	864	586	0736	1172
Other Illinois State Agencies	IL Community College Board	601	864	684	0736	1621
Private Organizations or Individuals	Counsel of Chief St. Sch. Officers	601	870	020	0736	1637
Eastern Illinois University	Eastern Illinois University	612	000			
Response Action Contractors Indemnification Act	Response Action Contractors	612	537	000	0213	0469
Outstanding Checks Written Off	Check Write Off/Imprest Acct	612	869	000	0001	1199
Governor's State University	Governor's State University	616	000			
Educational Computing Network	Ed.Network-Eastern Il. Univ	616	150	612	0320	0097
Educational Computing Network	Ed.Network-Governors St Univ	616	150	616	0320	0098
Educational Computing Network	Ed.Network-Western Il Univ	616	150	628	0320	0100
Interest Earnings on Imprest Accounts	Interest Earnings/Imprest	616	309	000	0001	0278
Other Illinois State Agency	Chicago State University	616	864	608	0320	1174
Other Illinois State Agency	Eastern Illinois University	616	864	612	0320	1175
Other Illinois State Agency	Governor's State University	616	864	616	0320	1176
Other Illinois State Agency	Northeastern Illinois Univ	616	864	620	0320	1177

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repayment to State Pursuant to Law	Returned Petty Cash Fund	616	880	600	0001	1270
Northern Illinois University	Northern Illinois University	644	000			
Response Action Contractors Indemnifications Act	Response Action Contractors	644	537	000	0213	0469
Southern Illinois University	Southern Illinois University	664	000			
Response Action Contractors Indemnifications Act	Response Action Contractors	664	537	000	0213	0469
Miscellaneous	Miscellaneous	664	861	000	0001	1121
Outstanding Checks Written Off	Check Write Off/Imprest Acct	664	869	000	0001	1199
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	664	877	000	0001	1228
Illinois Community College Board	Illinois Community College Board	684	000			
Contributions to state by state employees	employees	684	819	000	0001	1714
Federal Government	U.S. Dept. of Education	684	831	058	0339	0607
Federal Government	U.S. Dept. of Education	684	831	058	0692	0607
Fed Monies from Other States	Fed Monies from Other States	684	837	000	0339	1381
Fed Monies Via Other Illinois Agency	Title III Social Security Act	684	840	052	0339	0706
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	684	840	561	0339	0728
Fed Monies Via Other Illinois Agency	Local Govt Affairs Trust	684	840	636	0339	0731
Fed Monies Via Other Illinois Agency	JTPA Fund	684	840	913	0519	0748
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	684	840	999	0339	0751
Fed Govt Indirect Cost Reimbursement	Il Comm College Board Fund	684	842	519	0001	1342
Miscellaneous	Miscellaneous	684	861	000	0001	1121
Other Illinois State Agency	Literacy Services Fund	684	864	382	0339	1146
Other Illinois State Agency	DCFS	684	864	418	0339	1149
Other Illinois State Agency	Human Services	684	864	444	0339	1466
Other Illinois State Agency	Public Aid	684	864	478	0339	1158
Other Illinois State Agency	Board of Higher Education	684	864	601	0339	1621
Other Illinois State Agency	University of Illinois	684	864	676	0339	1182
Private Organizations or Individuals	Private Organiza or Indiv	684	870	000	0339	1200
Student Assistance Commission	Student Assistance Commission	691	000			
Loan Proceeds	Loan Proceeds/IDAPP Prg	691	353	100	0557	1562
Loan Repayments	Principal	691	355	050	0663	0297
Loan Repayments	Program Income	691	355	050	0664	0297
Loan Repayments	Prepaid Tuition Trust Fund	691	355	557	0001	1588
Local Funds	Local Funds/ISAC	691	373	000	0773	0300
Participant Prepayment	Participant Prepayment	691	435	000	0557	1482
Repurchased Student Loans	Repurchased Student Loans	691	514	000	0663	0453
Repurchased Student Loans	Repurchased Student Loans	691	514	000	0664	0453
Repayment of Teachers Scholarships	Repay Teachers Scholarships	691	526	000	0001	0457
Repayment of Teachers Scholarships	Repay Teachers Scholarships	691	526	000	0092	0457
Repayment of Teachers Scholarships	Repay Teachers Scholarships	691	526	000	0242	0457
Federal Government	Education, Department of	691	831	058	0092	0607
Federal Government	Education, Department of	691	831	058	0663	0607
Federal Government	Education, Department of	691	831	058	0701	0607
Federal Program Income	Lending Inst Interest Income	691	841	120	0663	0759
Federal Program Income	Lending Inst Interest Income	691	841	120	0664	0759
Fines, Penalties or Violations	Late Payment Penalty	691	843	067	0557	1484
Fund Transfers	General Revenue Fund	691	846	001	0420	0827
Fund Transfers	Federal Student Loan	691	846	663	0664	1644
Fund Transfers	Federal Student Loan	691	846	663	0664	1647
Fund Transfers	Federal Student Loan	691	846	663	0665	1657
Fund Transfers	Operation Fund	691	846	664	0663	1644
Licenses, Fees or Registrations	Administrative Fees	691	855	003	0557	1483

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Higher Ednet	691	855	270	0423	0978
Licenses, Fees or Registrations	Laboratory Fees	691	855	335	0663	0985
Licenses, Fees or Registrations	Lending Institution Fees	691	855	335	0664	0985
Licenses, Fees or Registrations	Loan Processing & Issuance Fee	691	855	352	0664	1632
Licenses, Fees or Registrations	Portfolio Maintenance	691	855	353	0664	1633
Licenses, Fees or Registrations	Fed. Direct Consolidation Fees	691	855	354	0664	1634
Licenses, Fees or Registrations	Laboratory Fees	691	855	355	0336	0985
Licenses, Fees or Registrations	Laboratory Fees	691	855	355	0663	0985
Miscellaneous	Miscellaneous	691	861	000	0001	1121
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	691	877	000	0663	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	691	877	000	0664	1228
Repayment to State Pursuant to Law	Local Debt Service Account	691	880	598	0664	1745
Repayment to State Pursuant to Law	Restitutions	691	880	725	0001	1283
Repayment to State Pursuant to Law	Restitutions	691	880	725	0663	1283
Mathematics & Science Academy	Mathematics & Science Academy	692	000			
Local Funds	IMSA Foundation	692	373	010	0359	0301
Local Funds	IMSA Foundation	692	373	010	0768	0301
Federal Government	Smithsonian Institute	692	831	191	0359	0648
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Agriculture	692	840	410	0768	0721
Fed Monies Via Other Illinois Agency	Library Service Fund	692	840	470	0359	0723
Fed Monies Via Other Illinois Agency	SBE Fed Dept of Education	692	840	561	0359	0728
Licenses, Fees or Registrations	Summer Adventure Program	692	855	591	0359	1081
Licenses, Fees or Registrations	Summer Adventure Program	692	855	591	0768	1081
Local Governments	School Districts	692	858	040	0359	1119
Miscellaneous	Miscellaneous	692	861	000	0768	1121
Other Illinois State Agency	Secretary of State	692	864	350	0359	1144
Other Illinois State Agency	State Board of Education	692	864	586	0359	1172
Other Illinois State Agency	State Board of Education	692	864	586	0768	1172
Other Illinois State Agency	Board of Higher Education	692	864	601	0359	1621
Other Illinois State Agency	Illinois First	692	864	611	0359	1624
Other Illinois State Agency	University of Illinois	692	864	676	0359	1182
Private Organizations or Individuals	Private Organizations or Individuals	692	870	000	0359	1200
Private Organizations or Individuals	Private Organizations or Individuals	692	870	000	0768	1200
Private Organizations or Individuals	Third Party Liability	692	870	080	0001	1205
Student Fees	Student Fees	692	885	000	0768	1288
State Universities Retirement System	State Universities Retirement Sys.	693	000			
Group Insurance Premium	SURS Member Payment	693	233	600	0577	1550
Group Insurance Premium	SURS Retired Members	693	233	700	0577	1551

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO. 26.40.20 1 of 9
SUB-SECTION	COLLECTION PROCEDURES & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE July 1, 1998
PROCEDURE	COMPTROLLER'S OFFSET SYSTEM	REVISION NUMBER 99-001

STANDARDS FOR REFERRAL TO COMPTROLLER'S OFFSET SYSTEM

State agencies should use the Comptroller's Offset when it is determined to be in the best economic interest of the State. While the Comptroller's Office suggests placement of accounts for offset early in the collection process, agencies must place all debts over \$1,000 and more than 90 days past-due in the Comptroller's Offset System, unless one of the following three conditions are met:

1. The agency and debtor have entered into a deferred payment plan;
2. The agency has demonstrated to the Comptroller's satisfaction that referral of the account to the Comptroller's Offset System is not cost effective. Generally, this test will be met when the total collection cost expended or anticipated will exceed the amount of the claim that would reasonably be expected to be realized as a result of those collection costs. The application of the cost effectiveness criteria will not be the same for every agency. Circumstances differ among agencies. The following examples are intended to provide guidance in determining cost effectiveness. They represent instances where it would not be cost effective to submit a debt to the Comptroller's Office for offset.
 - By statute, certain agencies cannot write off debts. However, if one of these debts has been owed for a substantial amount of time, it is reasonable to assume that referral would not be cost effective (e.g., the debtor has changed addresses or names and will be impossible to locate);
 - A company has ceased operations for a long period of time;
 - A business has reorganized (e.g., from a sole proprietor to a partnership or corporation);
 - The age or health of the debtor is such that it is unlikely they will be receiving any payments from the State;
 - Foreign student debtors who have left or will soon be leaving the country;
 - Individuals and corporations in bankruptcy.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	ACCOUNTS RECEIVABLE REPORTING	PROCEDURE - PAGE NO.
		26.40.20 2 of 9
SUB-SECTION	COLLECTION PROCEDURES & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE
		January 1, 2003
PROCEDURE	COMPTROLLER'S OFFSET SYSTEM	REVISION NUMBER
		03-003

3. The claim is against a State agency. The Comptroller's Offset is not to be used in the collection of debts between State agencies.

Following are the procedures for entering a debt into the Comptroller's Offset System.

STATUTE REFERENCE

Section 10.05 of the State Comptroller Act (**15 ILCS 405/10.05**) requires the Comptroller to deduct from warrants payable to any person the amount for which there exists a claim due and payable in favor of the state.

"Whenever any person shall be entitled to a warrant or other payment from the treasury or other funds held by the State Treasurer, on any account, against whom there shall be any account or claim in favor of the State, then due and payable, the Comptroller, upon notification thereof, shall ascertain the amount due and payable to the State, as aforesaid, and draw a warrant on the treasury or on other funds held by the State Treasurer, stating the amount for which the party was entitled to a warrant or other payment, the amount deducted therefrom, and on what account, and directing the payment of the balance; which warrant or payment as so drawn shall be entered on the books of the Treasurer, and such balance only shall be paid. The Comptroller may deduct the entire amount due and payable to the State or may deduct a portion of the amount due and payable to the State in accordance with the request of the notifying agency. No request from a notifying agency for an amount to be deducted under this Section from a wage or salary payment, or from a contractual payment to an individual for personal services, shall exceed 25% of the net amount of such payment. "Net amount" means that part of the earnings of an individual remaining after deduction of any amounts required by law to be withheld. For purposes of this provision, wage, salary or other payments for personal services shall not include final compensation payments for the value of accrued vacation, overtime or sick leave. Whenever the Comptroller draws a warrant or makes a payment involving a deduction ordered under this Section, the Comptroller shall notify the payee and the State agency that submitted the voucher of the reason for the deduction and he or she shall retain a record of such statement in his or her records.



Involuntary Withholding Request

Office of the Comptroller
Statewide Accounting Department
325 West Adams
Springfield, Illinois 62704

(1) Department of XXXXX
Requesting Agency
(2) XXXXXXXXXXXXXXXXXXXX
Address
XXXXXXXXXXXXXXXXXXXX

COMPTRROLLER USE ONLY

RE: (3) Vendor Auto Parts
Debtor Name (Last Name First)/Business Name

TO: Office of the Comptroller, Collections Unit

In accordance with the requirements of State or Federal law, please withhold payment from the subject debtor. Details of this claim are as follows:

(4) 37-1786421
Debtor Social Security Number/FEIN Number

(5) **Class**
1. Individual
2. Business

Time Period During Which Debt Was Incurred

(6) 10 / 01 / 01 (7) 8 / 12 / 02
MO/DAY/YEAR MO/DAY/YEAR
Date From Date To

Deduction Type - Statutory Reference

(8) 1. Tax Levy
Chapter 64, Internal Revenue Code
2. Administrative Offset
15 ILCS 405/10.05

(9)
Debt Code

(10) \$450.00
Original Claim Amount

(11)
Agency Number

(12) 1
Deduction Order Number (For Agency Use Only)

(13)
Payment Fund Number

Procedural Requirements

Notification Type (14) Statement of Outcome (16)

Type of Hearing Offered (15) Date of Final Determination of Debt (17) 10 / 20 / 02
Month/Day/Year

(18) _____ (19) Director
Authorized Signature Title

(20) 10/20/02 (21) 782-XXXX
Date Telephone Number



Involuntary Withholding Request

Office of the Comptroller
Statewide Accounting Department
325 West Adams
Springfield, Illinois 62704

Requesting Agency

Address

COMPTROLLER USE ONLY

RE: _____
Debtor Name (Last Name First)/Business Name

To: Office of the Comptroller, Collections Unit

In accordance with the requirements of State or Federal law, please withhold payment from the subject debtor
Details of this claim are as follows:

Debtor Social Security Number/FEIN Number

Class
 1. Individual
 2. Business

Time Period During Which Debt Was Incurred

_____|_____|_____|_____|_____|_____|
MO/DAY/YEAR MO/DAY/YEAR
Date From Date To

Deduction Type - Statutory Reference

1. Tax Levy
Chapter 64, Internal Revenue Code
2. Administrative Offset
15 ILCS 405/10.05

_____|_____|_____|_____|
Debt Code

_____|_____|_____|_____|_____|_____|_____|_____|_____|_____|
Original Claim Amount

_____|_____|_____|_____|_____|_____|_____|_____|_____|_____|
Agency Number

Deduction Order Number (For Agency Use Only)

_____|_____|_____|_____|_____|_____|
Payment Fund Number

Procedural Requirements

Notification Type _____

Statement of Outcome _____

Type of Hearing Offered _____

Date of Final Determination of Debt _____
Month/Day/Year

Authorized Signature Title

Date Telephone Number

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO.
		27.00.00 3 of 4
SUB-SECTION		EFFECTIVE DATE
		July 15, 2002
PROCEDURE	INDEX	REVISION NUMBER
		NEW

- 53 Fund Balance to Net Asset Reconciliation (SCO-553)
- 55 Adjustments for Government-wide Statements (SCO-555)
- 60 Accounting for Leases-Lessee (SCO-560)
- 62 Multiple Fund Adjustment/Reclassification Schedule (SCO-562)
- 63 Grant/Contract Analysis (SCO-563-A, SCO-563-B and SCO-563-C)
- 65 Interfund Payable/Receivable Analysis (SCO-565)
- 66 Notes Payable Summary (SCO-566)
- 67 Interfund Activity-Grantee Agency (SCO-567)
- 68 Interfund Activity-Grantor Agency (SCO-568)
- 76 Changes in Assets and Liabilities Agency Funds (SCO-576)
- 77 Inventory Analysis (SCO-577)
- 78 Loans/Notes Receivables (SCO-578)
- 79 Analysis of Deposits and Investments (SCO-579)
- 80 Compensated Absences (SCO-580)
- 81 University Trial Balance-Balance Sheet (SCO-581)
- 82 University Trial Balance-Statement of Revenues, Expenses and Changes in Net Assets (SCO-582)
- 85 University Schedule of Footnote Disclosure Information (SCO-585)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION AGENCY REPORTING

PROCEDURE - PAGE NO.
27.00.00 4 of 4

SUB-SECTION

EFFECTIVE DATE
January 1, 2003

PROCEDURE INDEX

REVISION NUMBER
03-003

94 Pension/Investment/Private Purpose Trust Funds Statement of Net Assets (SCO-594)

95 Pension/Investment/Private Purpose Trust Funds Statement of Changes in Net Assets (SCO-595)

97 Pension Trust Funds Schedule of Footnote Disclosure Information (SCO-597)

99 Contingencies, Commitments and Related Party Transactions (SCO-599)

50 Reference

10 Summary of Agencies and Fund Classifications

20 Chart of Accounts

30 Revenue Conversion Table

50 Mandatory Transfers Listing

60 Preparation of Financial Statements in Accordance with Generally Accepted Accounting Principles (GAAP)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION MISCELLANEOUS

PROCEDURE - PAGE NO.
33.00.00 1 of 1

SUB-SECTION

EFFECTIVE DATE
January 1, 2003

PROCEDURE INDEX

REVISION NUMBER
03-003

33	Miscellaneous
10	Imprest System
10	Statute Reference and Procedures
13	Locally Held Fund Reporting
10	Introduction
20	Procedures
50	Reference
15	Tax Expenditure Reporting
10	Statute Reference
20	Procedures
16	Agency Fee Imposition Reporting
10	Statute Reference
20	Procedures
20	Input Procedures
20	Service Efforts and Accomplishments (SEA) Reporting

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION MISCELLANEOUS
SUB-SECTION IMPREST SYSTEM

PROCEDURE - PAGE NO.
33.10.10 3 of 9

EFFECTIVE DATE
January 1, 2003

PROCEDURE

REVISION NUMBER
03-003

The transfer will be accomplished by posting the disbursements to the proper appropriation accounts and the preparation of a state warrant. The total of imprest cash on hand plus the amount of supporting documents (vendor's invoices, etc.) at any one time must equal the total amount of the imprest account authorized. Implicit in the imprest concept is the review by the Comptroller of the propriety of the expended amounts before the transfer is approved."

ESTABLISHMENT OF IMPREST ACCOUNT

The State Treasurer will segregate \$200,000 from the State's available cash balance for the establishment of each imprest account unless a different amount is mutually agreed upon between the agency and the State Comptroller subject to approval by the State Treasurer. The approved amount of the imprest account authorized for each account is shown on Exhibit 33.10.10-A.

CUSTODIAN OF IMPREST ACCOUNT

The imprest account will be in the custody of one person who shall be known as the Custodian. The Custodian may be any bonded employee other than the person(s) authorized to approve vouchers for payment. The Custodian shall be responsible at all times for the balance of the imprest account which shall consist of cash in the imprest bank account and/or approved vouchers for disbursements made and pending reimbursements from the appropriated accounts. A reconciliation of the imprest account should be performed and forwarded to the State Treasurer and State Comptroller each time there is a permanent change of Custodians. When there is a change in custodians, the Comptroller's Office must be notified by letter. This requirement can be met by copying the Comptroller on the letter sent to the Treasurer informing her of the change in custodian.

USE OF IMPREST ACCOUNT

The purpose of the imprest account is to facilitate the following types of payments:

- A. Payments that do not exceed \$1,000.00.
- B. Payments that may exceed \$1,000.00 for the following purposes:

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION MISCELLANEOUS
SUB-SECTION IMPREST SYSTEM

PROCEDURE - PAGE NO.
33.10.10 4 of 9

EFFECTIVE DATE
January 1, 1991

PROCEDURE

REVISION NUMBER
91-002

1. Employee travel reimbursements.
2. Reimbursements of local funds for expenditures made for State appropriated purposes.
3. Purchases made in a foreign currency.
4. Where there is a requirement that the payment must accompany the order such as United States Government Printing Office orders, and certain orders for periodical subscriptions, registration fees, membership dues and educational materials.
5. To satisfy a legal requirement, such as having a check available at a certain closing date in a real estate transaction.
6. Where an actual and ascertainable economic benefit such as obtaining a substantial cash discount or avoiding an interest penalty would only result by expediting the payment through the imprest fund.
7. Payments to utility companies.
8. Payments to nonresident aliens and foreign corporations.

The use of the imprest account is limited to the above purposes. Exceptions will be permitted only for special circumstances, where there is a real and advantage to the State in expediting the payment through the imprest account.

Generally, expenditures from the imprest account are not permitted for the following purposes:

1. Personal Services, except for payments to "locally held" funds which are limited to those employees whose personal services are partially funded with State appropriations if prior approval has been obtained from the Comptroller's Office; or as provided in the State Payroll System for new or terminated employees.
2. Lease payments for real property except:
 - A. The first lease payment of a fiscal year where this payment cannot be made in accordance with the terms of the lease because of a delay in the signing of the appropriation.
 - B. The initial payment of a new lease where such payment is necessary to comply with the terms of the lease.
 - C. Where the lease requires payment in a foreign currency.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 33.20.20 1 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	SERVICE EFFORTS AND ACCOMPLISHMENTS (SEA) REPORTING	REVISION NUMBER NEW

PURPOSE

The purpose of the Service Efforts and Accomplishments (SEA) Report is to provide information on the service efforts, costs, and accomplishments of the agency or its major programs.

This report is to be submitted annually to the Comptroller's Office as part of the year-end reporting package. The Service Efforts and Accomplishments Report is due to the Comptroller's Office by October 15.

GENERAL

The Governmental Accounting Standards Board (GASB) is the highest source of accounting and financial reporting guidance for state and local governments and retains ultimate authority over all external financial reporting by governmental entities. Through its due process procedures, GASB is in the process of establishing standards for service efforts and accomplishments (SEA) reporting. Illinois is a pilot state, assisting GASB in defining the requirements it will adopt for SEA reporting.

In its Concepts Statement No. 1, *Objectives of Financial Reporting*, GASB stated that governmental financial reporting should "provide information to assist users in (a) assessing accountability and (b) making economic, social, and political decisions." One of three objectives established by the Board in this document is that "financial reporting should provide information to assist users in assessing the service efforts, costs, and accomplishments of the governmental entity."

The practical effect of this objective is to make information available in financial reports not only about how much and on what state government spends its resources, but also about what citizens and taxpayers are getting for their money and how efficiently and effectively those funds are being used. The basis for this thinking is the concern that financial reports do not provide complete information about the "results of operations" of the governmental entity. GASB's Concepts Statement No. 2, *Service Efforts and Accomplishments Reporting*, emphasizes this point when it states, "The assessment of a governmental entity's performance requires information not only about the acquisition and use of resources, but also about the outputs and outcomes of the services provided and the relationship between the use of resources and their outputs and outcomes."

Currently, financial reporting provides information on whether funds are being used legally and for the purpose intended, but not whether they are being used efficiently and with the intended results. Both GASB and the Comptroller's Office recognize that (1) in the absence of SEA information, financial

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 33.20.20 2 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	SERVICE EFFORTS AND ACCOMPLISHMENTS (SEA) REPORTING	REVISION NUMBER NEW

reports cannot meet the test of sufficient accountability, and (2) a change in this situation would call for an extension of the very concept of financial reporting itself.

As stipulated in Public Act 86-1415 (15 ILCS 405/6.01), effective September 11, 1990, the Comptroller is responsible for defining financial reporting requirements for Illinois state agencies:

The Comptroller shall specify and establish the financial accounting and reporting standards and principles to be used by all State government and State agencies.... These standards and principles shall be known as the Generally Accepted Accounting Standards and Principles for Illinois State Government, and shall, whenever possible, be compatible with any similar nationally existing generally accepted accounting standards and principles for government.

The core mission of the Comptroller's Office is "to provide quality fiscal information." It is the position of the Comptroller's Office that fiscal information that consists solely of *financial* information is lacking an acceptable level of quality. Such financial information must be coupled with *non-financial* information (i.e., information on service efforts and accomplishments) if the financial information is to be meaningful.

Because service efforts and accomplishments reporting is in an experimental stage, this procedure will help establish standards for SEA reporting until GASB completes its due process activities. The following general principles and guidelines, which may be modified from time to time as new information or experience becomes available, will govern service efforts and accomplishments reporting in Illinois for the present:

- These guidelines are consistent with expectations and other reporting requirements regarding performance measurement already existing in Illinois State statutes. The Fiscal Control and Internal Auditing Act (30 ILCS 10/1001-3004) requires controls to assure that "resources are utilized efficiently, effectively, and in compliance with applicable law." (See Procedure 02.00.00.) It is not possible to demonstrate efficiency or effectiveness without appropriate measures of efforts, costs, and accomplishments. Additionally, the Civil Administrative Code of Illinois (Part 2) requires "annual accountability reports" from each Code agency, "based on criteria, goals and objectives established by the Department" (15 ILCS 20/38.2).
- These procedures establish principles for *reporting* information about state government's performance, including the categories and characteristics of SEA information. They do not establish the performance indicators, measures, or standards themselves. While the Comptroller's Office has no intention of establishing performance standards, it may, from time to time, advise and direct

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 33.20.20 3 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	SERVICE EFFORTS AND ACCOMPLISHMENTS (SEA) REPORTING	REVISION NUMBER NEW

agencies on generally accepted performance indicators for reporting on specific programs or services.

- Within the framework established by these principles and procedures, state agencies are expected to develop their own valid and generally accepted SEA indicators for approval by the Comptroller's Office; gather the data required for the indicators; and report performance results in the form prescribed herein. Based on statutory provisions and requirements previously cited above, it is assumed that a significant amount of information is already available for SEA reporting.
- Subject to the approval of the Comptroller's Office, State agencies may use judgment and discretion in reporting SEA information. Generally speaking SEA measures should be reported for all major programs, goals and objectives of the agency, as defined by the reporting entity in conjunction with the Comptroller's Office. It is assumed that not every agency function will be included in such reporting. At the same time, reporting on the smallest, discrete program within an agency is not sufficient. Part of the challenge in SEA reporting is rationalizing the program structure as a framework for SEA measurement. Where possible, agencies may report at the "corporate" or "enterprise" level for the department as a whole. Another approach would be to report on the highest organizational level possible or the programs or functions with the largest funding.
- Agencies should not intermingle SEA information from different programs or services, but should prepare separate SEA reports for each distinct agency function, program, or service being reported.
- Agencies should be able to substantiate their reports by maintaining adequate and appropriate documentation to support their mission statements, goals, objectives and performance measures. This would include such elements as statutory or other authoritative sources for programs, mission statements, goals and objectives, definitions of performance indicators and data, the data collection and reporting process, the data storage and retrieval environment, etc.
- In *Concepts Statement No. 2, Service Efforts and Accomplishments Reporting*, the GASB has provided guidance on the characteristics that agencies should strive for in performance data:

Characteristics Performance Information Should Possess

57. Performance information should meet the characteristics of relevance, understandability, comparability, timeliness, consistency, and reliability. The application of these characteristics to performance information is discussed below.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 33.20.20 4 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	SERVICE EFFORTS AND ACCOMPLISHMENTS (SEA) REPORTING	REVISION NUMBER NEW

Relevance

58. Performance information should include data that are essential to provide a basis for understanding the accomplishment of goals and objectives of the entity that have potentially significant decision-making or accountability implications... Performance information should be management's representations of the performance of the entity and its agencies, departments, programs, and services. Because the purpose of governmental entities is to establish and enforce laws, regulate activities, and provide services economically, effectively, and efficiently—not to earn profits—no single measure of performance is readily available to assist users in assessing accountability and in making economic, political, and social decisions...

Understandability

59. Performance information should be communicated in a readily understandable manner. It should communicate the performance of the agency, department, program, or service to any reasonably informed interested party. To enhance user understanding, different forms of reporting such as tables, charts, and graphs may be needed by different state and local governmental entities and for different agencies, departments, programs, and services.

60. Performance information should be concise yet comprehensive with regard to which (and how many) measures of performance are reported. Both conciseness and comprehensiveness in reporting performance measures are important because of the number, diversity, and complexity of state and local governmental agencies, departments, programs, and services. Performance information should be provided at the most appropriate level of aggregation or disaggregation. A balance should be achieved among the number of services reported, the performance measures reported, and the capability of users to understand and act on the information.

61. Performance information should include explanations about important underlying factors and existing conditions that may have affected performance. Explanatory information (including narrative explanations) should be reported with the measures of performance both for important factors that are substantially outside the control of the entity and for factors over which the entity has some control, which could affect performance. Narrative explanations about performance measures and any important factors that are known to have affected the reported results should be presented.

62. Performance information may be accompanied by a description of the way in which the performance measures should be used. This could include comments on the need to consider performance measures in conjunction with explanatory information, the need to consider the

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 33.20.20 5 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	SERVICE EFFORTS AND ACCOMPLISHMENTS (SEA) REPORTING	REVISION NUMBER NEW

multiple aspects of performance when assessing results, instances where surrogate measures...are being reported because of an inability to measure an outcome of a service, and the difficulty of using performance information to assess policy accountability. The descriptions could also contain additional information about performance measures that could assist users in understanding the reasons for the reported level of performance and actions planned or being taken to change results.

Comparability

63. Performance information should provide a clear frame of reference for assessing the performance of the entity and its agencies, departments, programs, and services. Performance measures, when presented alone, do not provide a basis for assessing or understanding the level of performance of an agency, department, program, or service. Therefore, performance information should include comparative information. This information may take various forms; for example, depending on the type of agency, department, program, or service being reported on, reported measures of performance could include comparisons with (a) several earlier fiscal years, (b) targets established by the entity such as targets established as part of the budgetary process, (c) externally established norms or standards of performance, (d) other parts or subunits of the same entity, or (e) other, comparable entities.

Timeliness

64. Performance information should be reported in a timely manner so that it will be available to users before it loses its capacity to be of value in assessing accountability and making decisions.

Consistency

65. Performance information should be reported consistently from period to period to allow users to have a basis for comparing performance over time and to gain an understanding of the measures being used and their meaning. However, performance measures also need to be reviewed regularly and modified or replaced as needed to reflect changing circumstances.

Reliability

66. For performance information to be of value to users, it is essential that it be reliable. To be reliable, the information should be verifiable and free from bias and should faithfully represent what it purports to represent. Therefore, performance information should be derived from

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 33.20.20 6 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	SERVICE EFFORTS AND ACCOMPLISHMENTS (SEA) REPORTING	REVISION NUMBER NEW

systems that produce controlled and verifiable data. The value of a strong internal control structure has long been recognized when dealing with financial information.

REPORTING DATES

State agencies report SEA information annually to the Comptroller's Office, as prescribed in the following instructions, as part of the annual GAAP financial reporting process, according the schedule below:

By **July 15**, agencies submit for the approval of the Comptroller's Office a list of all programs administered by the agency—identifying those programs to be reported on—with the (briefly stated) purpose and the current fiscal year budget and staffing figures for each program, summing to the total budget and staffing of the agency. This information is to be submitted on forms provided by the Comptroller's Office.

By **August 15**, agencies submit for the approval of the Comptroller's Office a list of the specific performance measures (Outcome Indicators, External Benchmarks, Output Indicators, and Efficiency/Cost Effectiveness Indicators) that the agency proposes for each of the programs to be included in the Public Accountability Report.

By **October 15**, agencies submit their final SEA reports in the form prescribed by the Comptroller's Office.

INSTRUCTIONS

State agencies should use the on-line form at the Comptroller's web site, <http://www.comptroller.state.il.us/office/Project/index2.html>, for reporting SEA information. Specific instructions on preparing the SEA report follow.

- 1) Agency: Indicate the name of the agency, department, board, or commission submitting the report.
- 2) Program: Identify the program under which the performance data are grouped or classified.
- 3) Fund(s): Identify the state fund or funds supporting the program or service.
- 4) Statutory: Cite the statute from which authority is derived for the program and its mission and goals.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 33.20.20 7 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	SERVICE EFFORTS AND ACCOMPLISHMENTS (SEA) REPORTING	REVISION NUMBER NEW

- 5) Mission Statement: Provide a general statement of the program's purpose and reason for being as derived from its origin (statute or other authoritative source). A mission statement should define what the program aims to do, why and for whom.
- 6) Goals: Provide broad, but clear statements of intent that project the general outcomes the program was designed to accomplish. Goals anticipate the outcome indicators (see below) but are not as specific or measurable.
- 7) Objectives: Provide specific measurable objectives in support of the goals which describe the end results that a service or program is expected to accomplish in a given time period.
- 8) Performance Indicators: The report form provides for definition of performance indicators and reporting of performance data. First, indicate the specific performance indicators for each category of indicator (input, output, outcome, etc.). Then, provide the specific data for each performance indicator for each year applicable. Also report the targets that were set for each indicator for the current fiscal year and establish targets for the ensuing fiscal year. The categories of indicators include:

Measures of Accomplishments

- 9) Outcome Indicators: These are measures of the results achieved, at least in part, because of the services provided (e.g., percentage of lane-miles of road maintained in a certain condition, the change in students' test scores, level of customer satisfaction, etc.).
- 10) Output Indicators: These are measures of the number of units produced or services provided by a program (sometimes referred to as activity or workload measures). They are measures of the quantity of the work produced (e.g., the number of students enrolled or clients served, number of projects completed, etc.).

Measures of Efforts

- 11) Input Indicators: These are measures of the financial and non-financial resources applied in providing services (e.g., total costs, number of personnel, employee-hours, etc.). All SEA reports should identify at a minimum the total dollar value of resources provided to the program or service being reported.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 33.20.20 8 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	SERVICE EFFORTS AND ACCOMPLISHMENTS (SEA) REPORTING	REVISION NUMBER NEW

Measures Relating Efforts to Accomplishments

- 12) Efficiency/Cost-Effectiveness Indicators: These are measures of the cost per unit of output or outcome (e.g., cost per lane-mile of road repaired, cost per student graduated, etc.).

Other Measures

- 13) External Benchmarks: For comparative purposes, a program's outcome and efficiency/cost-effectiveness indicators should be presented, where possible, in conjunction with similar measures of a comparable program, a regional or national average or an established industry or federal standard. These measures should come from an authoritative source.
- 14) Explanatory Information: Provide any explanatory information that helps clarify the specific performance information reported. Particular emphasis should be placed on outcomes. Agencies who claim "cost savings" or "jobs created" must use this part of the report to present their methodologies for making those calculations. Other types of explanatory information might include:
- environmental, external, or other factors which can influence performance or help explain the context for the reported performance, including factors over which the agency has little or no control (e.g., demographics) and factors substantially within the control of the agency (e.g., staffing patterns);
 - the limitations of the performance measurement system or specific performance measures;
 - information which comments on or helps explain the specific level of performance;
 - information on actions which may alter or affect performance in the future.
- 15) Agency Narrative: Provide a brief narrative comprised of:
- a) A summary table of all the agency's programs with their associated expenditures and average monthly staffing, summing to the totals of the agency as a whole;
 - b) A brief description of the agency's mission; and
 - c) A brief description of the agency's key programs and performance.

Each agency should submit one narrative only for all programs. Do not complete this section of the form for each program.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	AGENCY REPORTING	PROCEDURE - PAGE NO. 33.20.20 9 of 9
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2003
PROCEDURE	SERVICE EFFORTS AND ACCOMPLISHMENTS (SEA) REPORTING	REVISION NUMBER NEW

Attached as an exhibit is a sample SEA report of a program submitted previously by a State agency. Agencies may refer to this sample for examples of the measures and other reporting matter required above.

**State of Illinois
Office of the Comptroller
Service Efforts and Accomplishments (SEA)**

1 Agency:						
2 Program:			3 Fund(s):			
4 Program Mission Statement:						
5 6 PROGRAM GOALS AND OBJECTIVES:						
7 PERFORMANCE INDICATORS		PERFORMANCE MEASURES				
		FY 1998*	FY 1999*	FY 2000*	FY 2000*	FY 2001*
		Actual	Actual	Target	Actual	Target
8 OUTCOME INDICATORS:						
12 External Benchmarks:						
9 OUTPUT INDICATORS:						
10 INPUT INDICATORS:						
11 EFFICIENCY/COST-EFFECTIVENESS INDICATORS:						
12 External Benchmarks:						
13 EXPLANATORY INFORMATION:						
14 AGENCY NARRATIVE:						
On a separate sheet, please provide a brief narrative on the agency and its programs' key performance indicators: Inputs, Outputs, Outcomes, Efficiency Measures and External Benchmarks. Submit only one narrative for all programs; do not complete this section of the form for each program.						
* If most recent data is prior to these fiscal years, please substitute the correct year.						
15		Signature of Responsible Official	Date	Telephone Number		

