

STATEWIDE ACCOUNTING MANAGEMENT SYSTEM

SAMS MANUAL

**** PROCEDURE BULLETIN ****

Procedure Bulletin Number 56

Date: May 31, 2002

Effective Date: July 1, 2002

Material Transmitted: 9, 11, 15, 17, 20, 23, 25, 26 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 56

Date: May 31, 2002

Effective Date: July 1, 2002

Material Transmitted: 9, 11, 15, 17, 20, 23, 25, 26 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

Contact Listing

09.10.30 3-5 of 5
 09.10.40 1-16 of 16
 Exhibits 9.10.40-E and F
 09.20.20 1-2 of 4
 Exhibit 09.20.30-D, 1-5 of 5
 09.20.40 1-3 of 3
 09.50.25 1-23 of 23

11.20.20 3-4 of 6
 Exhibits 11.20.20-A, B and C
 11.40.30 1-2 of 2
 Exhibits 11.40.30-A and B
 11.40.50 1-2 of 2
 Exhibits 11.40.50-A and B
 11.50.20 7-8 of 14
 11.50.30 1-6 of 56
 11.50.30 15-18 of 56
 11.50.30 23-24 of 56
 11.50.30 31-32 of 56
 11.50.30 43-46 of 56
 11.50.30 49-52 of 56
 11.50.30 55-56 of 56
 11.50.50 1-2 of 2

15.10.20 7-8 of 8
 15.10.40 1-2 of 5
 15.10.50 3-4 of 4

15.20.10 5-10 of 10
 Exhibits 15.20.10-A, B and F

INSERT

Contact Listing

09.10.30 3-5 of 5
 09.10.40 1-16 of 16
 Exhibits 9.10.40-E and F
 09.20.20 1-2 of 4
 Exhibit 09.20.30-D, 1-6 of 6
 09.20.40 1-3 of 3
 09.50.25 1-23 of 23

11.20.20 3-4 of 6
 Exhibits 11.20.20-A, B and C
 11.40.30 1-2 of 2
 Exhibits 11.40.30-A and B
 11.40.50 1-2 of 2
 Exhibits 11.40.50-A and B
 11.50.20 7-8 of 14
 11.50.30 1-6 of 56
 11.50.30 15-18 of 56
 11.50.30 23-24 of 56
 11.50.30 31-32 of 56
 11.50.30 43-46 of 56
 11.50.30 49-52 of 56
 11.50.30 55-56 of 56
 11.50.50 1-2 of 2

15.10.20 7-8 of 8
 15.10.40 1-2 of 5
 15.10.50 3-4 of 4

Exhibit 15.10.50-B1
 15.20.10 5-10 of 10
 Exhibits 15.20.10-A, B and F

STATEWIDE ACCOUNTING MANAGEMENT SYSTEM

SAMS MANUAL

** PROCEDURE BULLETIN **

Procedure Bulletin Number 56

Date: May 31, 2002

Effective Date: July 1, 2002

Material Transmitted: 9, 11, 15, 17, 20, 23, 25, 26 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

15.20.20 1-3 of 3
 15.20.30 1-5 of 5
 15.20.40 1-7 of 7
 15.20.50 1-5 of 5
 15.30.05 1-2 of 2
 Exhibit 15.30.05-A
 15.30.30 1-5 of 5
 Exhibits 15.30.30-A, B, C and D
 15.50.10 9-14 of 24

17.10.40 1-4 of 4
 Exhibits 17.20.65-A and B
 17.30.20 1 of 1

Exhibits 20.20.10-A and B
 Exhibit 20.20.20-A

Section 23 All Sub-Sections and Procedures

25.10.30 1-2 of 2
 25.20.10 1-4 of 4
 25.20.20 1-5 of 5
 Exhibits 25.20.20-A and B
 Exhibit 25.50.10-A

26.40.20 9 of 9
 Exhibits 26.40.20-A, B, C, D and E

33.10.10 1-2 of 9
 Exhibit 33.10.10-A
 33.15.20 1-2 of 4
 33.16.20 1-3 of 3

INSERT

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
 15.30.05 1-2 of 2
 Exhibit 15.30.05-A
 15.30.30 1-4 of 4
 Exhibits 15.30.30-A, B, C and D
 15.50.10 9-14 of 24

17.10.40 1-4 of 4
 Exhibits 17.20.65-A and B
 17.30.20 1 of 1

Exhibits 20.20.10-A and B
 Exhibit 20.20.20-A

Section 23 All Sub-Sections and Procedures

25.10.30 1-2 of 2
 25.20.10 1-4 of 4
 25.20.20 1-5 of 5
 Exhibits 25.20.20-A, B and C
 Exhibit 25.50.10-A

26.40.20 9 of 9
 Exhibits 26.40.20-A, B, C, D and E

33.10.10 1-2 of 9
 Exhibit 33.10.10-A
 33.15.20 1-2 of 4
 33.16.20 1-3 of 3

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION

PROCEDURE - PAGE NO.

1 of 2

SUB-SECTION

EFFECTIVE DATE

July 1, 2002

PROCEDURE

WHOM TO CONTACT IF YOU HAVE QUESTIONS

REVISION NUMBER

03-001

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 Principles	Sharon Pinto	782-2052
05 – Terminology	Matt Ciotti	785-6257
07 – Financial Information	Matt Ciotti	785-6257
09 – Funds	Sally Herter	782-8084
Petty Cash	Judy Cumby	557-2400
11 – Expenditure Authority	Linda Seelbach	782-3060
	Sally Herter	782-8084
Appropriation/Expenditure Transfers	Debbie Burton	782-4106
Detail Object Corrections	Debbie Burton	782-4106
13 – Allotments (including Governor Releases)	Debbie Burton	782-4106
15 – Obligations	Lu Irwin	785-0009
	Ann Brown	785-4966
17 – Pre-Audit & Commercial Vouchering	Linda Seelbach	782-3060
Contractual Services Vouchers	Brenda Drabant	782-8279
19 – Vendor Identification Structure	Karla Grigsby	557-3376
20 – Electronic Commerce	Jeannie Mays	782-9969
	Rhonda Reinert	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

July 1, 2002

PROCEDURE

WHOM TO CONTACT IF YOU HAVE QUESTIONS

REVISION NUMBER

03-001

<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
Service Efforts and Accomplishments Reporting	Mike Hoffmann	524-3677
29 – Fixed Assets 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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.10.30 3 of 5
SUB-SECTION	OVERVIEW	EFFECTIVE DATE
		July 1, 2002
PROCEDURE	STATUTE REFERENCE	REVISION NUMBER
		03-001

6. The following laws of the United States of America now in force; (1) 'An Act to apply a portion of the proceeds of the public lands to the more complete endowment and support of the colleges for the benefit of agriculture and the mechanic arts, established under the provisions of an Act of Congress approved July second, eighteen hundred and sixty-two', approved August 30, 1890; (2) 'An Act making appropriations for the Department of Agriculture for the fiscal year ending June thirtieth, nineteen hundred and eight', approved March 4, 1907; (3) 'An Act to provide for research into basic laws and principles relating to agriculture and to provide for the further development of cooperative agricultural extension work and the more complete endowment and support of land-grant colleges', approved June 29, 1935; and any other law of United States of America hereafter in force providing for the benefit of or the more complete endowment and support of land-grant colleges and universities."

Monies Temporarily Authorized to be Held Locally. (Ill. Rev. Stat., 1985, Ch. 127, par. 172b)(**30 ILCS 230/2A.2.**)

"No officer or employee of this State shall create or maintain or participate in a trust fund or bank or savings and loan association deposit of any money received by him by virtue of his office or employment except as provided by law. Any such officer or employee who on the effective date of this amendatory Act of 1961 has in his possession, or after such effective date receives, money under conditions which do not require payment thereof into the State Treasury, but which he is authorized by law to receive and hold in a trust fund or bank or savings and loan association deposit outside the State Treasury, shall immediately submit a report to the Auditor General identifying the trust fund or bank or savings and loan association deposit as well as the depository in which it is maintained.

If any such officer or employee receives or has in his possession money under conditions which do not require payment thereof into the State Treasury, and there is no trust fund or bank or savings and loan association deposit authorized by law for the receipt thereof, he may, upon the written approval of the Governor and the State Comptroller, establish a temporary trust fund or bank or savings and loan association deposit which shall be legal until the thirtieth day after the sine die adjournment of the next regular session of the General Assembly. A copy of such written approval shall immediately be forwarded by the Comptroller to the Auditor General.

As soon as the next regular session of the General Assembly has organized for the transaction of business, a complete report concerning each such temporary trust fund or bank or savings and loan association deposit shall be filed, by the State officer or employee having charge thereof, with the presiding officer of each house of the General Assembly. If such General Assembly does not, by law, authorize continuance of the trust fund or bank or savings and loan association deposit so required to be reported, the money in such temporary trust fund or bank or savings and loan association deposit shall be deposited in the general revenue fund in the State Treasury."

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.10.30 4 of 5
SUB-SECTION	OVERVIEW	EFFECTIVE DATE
		July 1, 2002
PROCEDURE	STATUTE REFERENCE	REVISION NUMBER
		03-001

Petty Cash Funds. (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 may be established and maintained from moneys which are appropriated to the agency for Contractual Services. In the case of an agency which receives a single appropriation for its ordinary and contingent expenses, the agency may establish a petty cash fund from the appropriated funds.

Before the establishment of any petty cash fund, the agency shall submit to the State Comptroller a survey of the need for the fund. The survey shall also establish that sufficient internal accounting controls exist. The Comptroller shall investigate such need and if he determines that it exists and that adequate accounting controls exist, shall approve the establishment of the fund. The Comptroller shall have the power to revoke any approval previously made under this Section.

Petty cash funds established under this Section shall be operated and maintained on the imprest system and no fund shall exceed \$1,000, except that the Secretary of State may maintain a fund of not exceeding \$2,000 for each Chicago Motor Vehicle Facility, and each Springfield Public Service Facility and the Motor Vehicle Facilities in Champaign, Decatur, Marion, Naperville, Peoria, Rockford, Granite City, Quincy, and Carbondale, to be used solely for the purpose of making change. Single transactions shall be limited to amounts less than \$50 and all transactions occurring in the fund shall be reported and accounted for as may be provided in the uniform accounting system developed by the State Comptroller and the rules and regulations implementing that accounting system. All amounts in any such fund of less than \$1,000 but over \$100 shall 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 except that in funds maintained in Chicago Motor Vehicle Facilities and each Springfield Public Service Facility, and the Motor Vehicle Facilities in Champaign, Decatur, Marion, Naperville, Peoria, Rockford, Granite City, Quincy, and Carbondale, all amounts in the fund may be retained on the premises of such facilities.

No bank or savings and loan association shall receive public funds as permitted by this Section, unless it has complied with the requirements established pursuant to Section 6 of 'An Act relating to certain investments of public funds by public agencies,' approved July 23, 1943, as now or hereafter amended.

An internal audit shall be performed of any petty cash fund which receives reimbursements of more than \$5,000 in a fiscal year.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS

PROCEDURE - PAGE NO.

09.10.30 5 of 5

SUB-SECTION OVERVIEW

EFFECTIVE DATE

July 1, 2002

PROCEDURE STATUTE REFERENCE

REVISION NUMBER

03-001

Upon succession in the custodianship of any petty cash fund, both the former and successor custodians shall sign a statement, in triplicate, showing the exact status of the fund at the time of the transfer. The original copy shall be kept on file in the office wherein the fund exists, and each signer shall be entitled to retain one copy.

As used in this Section, 'State Agency' means any department, officer, authority, public corporation, quasi-public corporation, commission, board, institution, State college or university, or other public agency created by the State, other than units of local government and school districts."

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

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

STATEMENT OF GENERAL POLICY

CREATION OF FUNDS

The statutes quoted in the preceding section set up various categories of funds maintained within the State government. All monies received by State agencies are required to be deposited into one of the categories of funds discussed below:

I. Legislatively Created Funds

There are two groups of legislatively created funds other than state trust funds.

- A. General Revenue Fund - Created by Ill. Rev. Stat., ch. 127, par. 140.
(30 ILCS 105/4)

- B. Special Funds - Reference Ill. Rev. Stat., Ch. 127, par. 141. **(30 ILCS 105/5)**
Only the General Assembly may create a fund in this category. Examples of such funds include the Road Fund, the Statistical Services Revolving Fund and the Capital Development Bond Fund.

The Comptroller's Funds Management Department may establish funds created by substantive statute, or appropriation bill, based on a review of the new or amendatory legislation. When Funds are added to the SAMS accounting tables, the Funds Management Department will document the Fund by completing the budgetary portion of the Budgetary/GAAP Fund Establishment Form (C-68). The Funds Management Department will forward a copy of the form to the Financial Reporting Department for fund type classification, as well as the State Accounting Department for notification to the agency and the State Treasurer.

The administering agency may choose to notify the Comptroller by submitting a completed "Application to Establish or Dissolve a Fund" form (Procedure 09.20.10) with a copy of the legislation signed into law by the Governor and filed with the Secretary of State.

II. Trust Fund Establishment

A. Legislation Trust Funds

There are two categories of Trust Funds recognized by the SAMS budgetary accounting

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.10.40 2 of 16
SUB-SECTION	OVERVIEW	EFFECTIVE DATE
		July 1, 2002
PROCEDURE	STATEMENT OF GENERAL POLICY	REVISION NUMBER
		03-001

tables; 1) State Trust and 2) Federal Trust funds. Trust funds may be created by substantive statutes. Such trust funds include the Group Insurance Premium Fund, the State Employees Retirement System Trust and the federal Vocational Rehabilitation Fund.

Based on a review of the substantive legislation, the Funds Management Department may establish the trust fund on SAMS. As with special funds, the Department will document the Fund by completing the budgetary portion of the Budgetary/GAAP Fund Establishment Form (C-68). The form will be forwarded to the Financial Reporting Department for completion of fund classification and related GAAP information. In addition, a copy of the documentation will be provided to Statewide accounting for notification to the agency and the State treasurer of the fund establishment.

The administering agency, however, may choose to notify the Comptroller of the fund creation by completing an "Application to Establish or Dissolve a Fund" (Procedure 09.20.10) and providing a copy of the legislation creating the fund, as signed into law by the Governor.

B. Administrative Created Trust Fund

Administrative trust funds are either classified as a "State" trust or "Federal" trust for budgetary purposes:

1. State Trust funds are comprised of public monies, which are not required to be appropriated and may not be retained in a local bank account. State trust funds may consist of grants, gifts or bequests from sources other than the federal government.
2. Federal Trust funds consist of monies received from the federal government, whether direct or indirect, that are not required to be receipted in some other fund or required to be appropriated by the General Assembly.

When requesting the establishment of a "State" or "Federal" trust fund, the agency **must** complete an "Application to Establish or Dissolve a Fund" (Form C-68). The completed form, and executed copy of the grant or other documentation restricting the use of the monies, is to be sent to the Funds Management Department, 325 West Adams, Springfield, Illinois 62704, for review and recommendation to the Comptroller to approve or deny the establishment of the trust fund. The Comptroller will notify the agency of all action taken in regard to the establishment of the fund. If the fund is approved, a copy of the C-68 form will also be provided to the Financial Reporting Department for GAAP classification and related documentation requirements.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
SUB-SECTION	OVERVIEW	09.10.40 3 of 16
PROCEDURE	STATEMENT OF GENERAL POLICY	EFFECTIVE DATE July 1, 2002
		REVISION NUMBER 03-001

While an agency may request the establishment of a separate trust fund, the Comptroller may recommend the use of an existing fund for the receipt and disbursement of certain revenues. In those instances, a separate revenue account and expenditure authority account may be established within an existing fund to report the activities of a specific grant or revenue source.

III. Establishment of Federal Trust Funds

State agencies receiving monies from the Federal Government may request the establishment of a Federal Trust Fund held by the State Treasurer to retain those monies. To qualify to be held in a Federal Trust Fund, money must come solely from the Federal Government and may not be used for reimbursement of expenditures already incurred by the agency.

Agencies have the option of following one of two approaches when depositing new Federal monies with the State Treasurer. They may establish a new Federal Trust Fund to receive the monies or they may establish a sub-account within an existing Federal Trust Fund to control expenditures. Under the first approach, a new fund with a unique fund number will be established for each new Federally funded project begun by an agency.

Under the second approach, a new fund would not be established but rather the monies would be deposited into an existing Federal Trust Fund. The depositing agency would follow Procedure 09.20.40 to establish a new unique expenditure account and possibly a new receipt account, thus eliminating the need for a new trust fund. Expenditures against the project can be controlled by using the allotment field to set up sub-accounts within the multi-purpose Federal Trust Fund. All receipts for the project would be credited to the sub-account by increasing the allotment by the amount of the receipt.

The Office of the Comptroller recommends that agencies employ the sub-account method rather than the new fund approach in order to limit the number of new funds that must be created in the State Treasury. Agencies choosing, however, to establish a new Federal Trust Fund should follow Procedure 09.20.10 to complete the form, "Application to Establish or Dissolve a Fund."

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	FUNDS	PROCEDURE - PAGE NO.
SUB-SECTION	OVERVIEW	09.10.40 4 of 16
PROCEDURE	STATEMENT OF GENERAL POLICY	EFFECTIVE DATE July 1, 2002
		REVISION NUMBER 03-001

IV. Notification of Monies Authorized to be Held Locally

State agencies receiving monies which are not required to be deposited with the State Treasurer may establish a local fund to retain such monies. Local retention may only be employed when the monies are required to be held locally by:

?? any Act in relation to revenue bonds:

?? any bond indenture or legally binding bond contract;

?? limitations legally imposed by the source of such funds; or

?? another statute.

Agencies have the option of following one of two procedures when notifying the Office of the Comptroller of the establishment of a locally held fund. They may file a form C-68 (Application to Establish or Dissolve a Fund) with a copy of the enabling legislation attached or a letter stating the establishment of a locally held fund with a copy of the enabling legislation attached.

V. Establishment of Temporary Locally Held Trust Fund or Bank or Savings and Loan Association Deposits (Reference Ill. Rev. Stat., Ch. 127, par. 172b) (30 ILCS 230/2A.2).

State agencies receiving monies which are not permanently authorized to be held locally but which may nevertheless be retained locally in a temporary trust fund or bank or savings and loan association deposit according to Ill. Rev. Stat., Chapter 127, paragraph 172b, may request permission of the Governor and Comptroller to establish such a fund. The trust fund or bank or savings and loan association deposit would be temporary and dissolved if the General Assembly did not authorize its continuance within 30 days of the sine die adjournment of its next regular session.

Agencies establishing such temporary funds have the responsibility under Chapter 127, paragraph 172b (30 ILCS 230/2A.2) of the Illinois Revised Statutes to file a report on the fund with the General Assembly so that action

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.10.40 5 of 16
SUB-SECTION	OVERVIEW	EFFECTIVE DATE
		July 1, 2002
PROCEDURE	STATEMENT OF GENERAL POLICY	REVISION NUMBER
		03-001

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.
		09.10.40 9 of 16
SUB-SECTION	OVERVIEW	EFFECTIVE DATE
		July 1, 2002
PROCEDURE	STATEMENT OF GENERAL POLICY	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.
SUB-SECTION	OVERVIEW	09.10.40 11 of 16
PROCEDURE	STATEMENT OF GENERAL POLICY	EFFECTIVE DATE July 1, 2002
		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 July 1, 2002 REVISION NUMBER 03-001

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.

In July, the Comptroller's Office will send certifications to each agency's chief internal auditor or authorized agency representative for those agencies required to submit the biennial certification for each qualified petty cash fund.

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.
		09.10.40 14 of 16
SUB-SECTION	OVERVIEW	EFFECTIVE DATE
		July 1, 2002
PROCEDURE	STATEMENT OF GENERAL POLICY	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.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.10.40 15 of 16
SUB-SECTION	OVERVIEW	EFFECTIVE DATE
		July 1, 2002
PROCEDURE	STATEMENT OF GENERAL POLICY	REVISION NUMBER
		03-001

Some individuals have expressed a concern regarding "non-appropriated" spending since the Constitution of 1970 states:

"The General Assembly by law shall make appropriations for all expenditures of public funds by the State." (Ill. Constitution, Article VIII, Section 2)

In reviewing the Illinois Revised Statutes, the only substantive guidance regarding the intent of this Constitutional provision is Section 34 of "An Act in Relation to State Finance," Ch. 127, par. 167.02 (**30 ILCS 105/34**), which appears to authorize the State Treasurer to hold in a special fund and the State Comptroller to maintain accounts for such "public fund" which are not subject to appropriation. It states:

"All public funds received or held by any State agency as defined in Section 7 of the 'State Comptroller Act' and not subject to appropriation, except funds required to be held or directly administered by a State agency pursuant to (a) any Act in relation to revenue bonds, (b) any bond indenture or other legally binding bond contract, (c) limitations legally imposed by the source of such funds, or (d) another statute, shall be paid over to the State Treasurer within 10 days of their receipt or within such other applicable period as may be specified in rules or regulations promulgated under subsection (b) of Section 2 of 'An Act in relation to the payment and disposition of moneys received by officers and employees of the State of Illinois by virtue of their office or employment,' approved June 9, 1911, as now or hereafter amended, and shall be held by the State Treasurer in a special fund for such agency. The Comptroller shall set up and maintain accounts for such funds as may be appropriate in conformity with the 'State Comptroller Act' and the rules and regulations adopted under the Act. Payments out of such funds shall be made by the Treasurer only upon warrant drawn and presented by the Comptroller in compliance with the 'State Comptroller Act.'" (Emphasis added)

Thus, the General Assembly, it appears, has taken the position that some "public funds" are "not subject to appropriation" and where "not subject to appropriation" a special fund may be established for the receipt of such funds, appropriate accounts set up and maintained whose uses are to be in conformity with the State Comptroller Act (and adopted rules and

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
SUB-SECTION	OVERVIEW	09.10.40 16 of 16
PROCEDURE	STATEMENT OF GENERAL POLICY	EFFECTIVE DATE July 1, 2002 REVISION NUMBER 03-002

regulations), and, for which payments are to be made by the Treasurer upon warrants drawn and presented by the Comptroller.

Until further substantive guidance from the General Assembly or the Courts is received, the position this Office has implemented appears to be a method whereby the State can implement Programs, which do not commit the State to provide its general resources when spending the Program funds. In order to determine that an agency's request to establish a new fund or expenditure authority account meets the criteria specified in the first paragraph, the agency must submit along with the C-68 form or C-45 form (1) the executed copy of the grant program (or other appropriate document) which identifies the financial arrangements agreed to by the State agency and the grantor, (2) a copy of the State statute which allows the agency to conduct the activities of the program, (3) reference the State agency identifier (SAI #) number assigned by the Bureau of the Budget, clearing house section, if applicable, (4) identify which appropriated line(s) provided by General Assembly if state matching required, and (5) grant agreement must provide for advance funding for the non-appropriated portion of the program.

The Comptroller will hold an incomplete request for funds, non-appropriated account or revenue budget account establishment for two weeks. If the requesting agency is unable to provide necessary supporting documentation, such as signed grant awards, court orders, statutory citations, etc., within the two week period, the request will be returned "not approved". Requests for account establishment may be resubmitted for review once a documentation package has been completed.

Where a fund is established pursuant to an appropriation bill (or in substantive law), the above documents need not be filed.

Petty Cash Internal Control Certification

Agency Name _____
Agency Number _____
Approved Amount _____
FY Audit Performed _____

Petty Cash Fund Number _____
Custodian _____
Location _____

1. An Application to Establish or Dissolve a Fund (Form C-68) and the Survey of Need for a Petty Cash Fund has been completed and filed with the State Comptroller's Office.
2. The custodian presently in-charge of the fund is the same as the individual listed above. Also, the amount of the fund agrees with the amount authorized by the State Comptroller's Office and indicated above. (See Item 17).
- 3.* A Petty Cash Usage Report (Form C-18) has been timely filed with the State Comptroller's Office for a fund exceeding \$100.
- 4.* A fund which exceeds \$100 is turning over approximately six times during the calendar year.
- 5.* The petty cash fund, if maintained in a bank or savings and loan association or trust company is maintained in a federally insured organization.
- 6.* The cash-on-hand or in the bank plus the vendor's invoices/petty cash vouchers plus reimbursement vouchers in transit equals the authorized amount of the petty cash fund.
- 7.* The fund is kept separate and apart from daily receipts and other authorized petty cash funds.
- 8.* Someone other than the custodian approves reimbursements to the fund.
- 9.* The bank has been notified, in writing, not to accept checks payable to your Agency.
- 10.* Cash advances were not made from the fund. Also, no personal checks were cashed by the fund.
- 11.* Payments for \$50 or more are not being made from the fund, and there is not stringing of payments to avoid normal voucher processing.
- 12.* Payments from the fund are restricted to award and grant and conventional operational line items purposes.
- 13.* All expenditures from the petty cash fund paid during the current fiscal year are reimbursed before the end of lapse period.
- 14.* Vendor invoices or statements are secured for each expenditure showing date, amount, description of the purchase (or a petty cash voucher with same information) and retained in a petty cash file.
- 15.* A petty cash fund which is maintained in whole or in part in a checking account is reconciled monthly with the bank statement.
16. Someone other than the custodian maintaining the fund reconciles the fund monthly.
17. All changes made to the custodianship and location of the petty cash fund are reported to the State Comptroller's Office using the Change of Custodianship form (C-85).
- 18.* The cash on hand never exceeded \$100 at anytime.
- 19.* The reimbursement checks for the fund are made payable to the custodian.
- 20.* There is a notation of payment made on the face of the vendor invoices to prevent reuse of the invoices.
- 21.* All expenditures from the petty cash fund can be traced to either an employee who approved payment or to the recently purchased asset for verification as to the validity of the transaction.
22. The petty cash fund checkbook and/or cash is properly safeguarded during and after working hours.
23. There is a biennial audit done of the cash fund by someone independent of the fund.
- 24.* If 1099 reportable payments are made from the fund, 1099 forms are issued.
- 25.* If 1099 information returns are issued, they are issued using the agency's own payer's federal identification number.

I certify that the above petty cash internal controls are in effect or remedies have been made to correct deficiencies noted.

Chief Internal Auditor (or authorized agency representative)

Date

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
SUB-SECTION	INPUT PROCEDURES	09.20.20 1 of 4
PROCEDURE	DISSOLUTION OF FUNDS	EFFECTIVE DATE July 1, 2002
		REVISION NUMBER 03-001

DISSOLUTION OF FUNDS

As set forth in the Statement of General Policy, dissolution of a fund may be initiated by the Comptroller, General Assembly or by the administering agencies.

Special funds, i.e., those funds created under Section 5 of the State Finance Act, (30 ILCS 105/5 et seq), may be dissolved by a separate Act of the General Assembly specifically stating the dissolution. Such Act may provide for the balance, if any, to be transferred to the General Revenue Fund of any other successor fund(s).

If a "special fund" remains inactive on the Comptrollers records for a period exceeding 18 months, the statutes (30 ILCS 105/5) provide for the fund to be "automatically terminated by operation of law" and the balance remaining be transferred to the General Revenue Fund. For purposes of the statute, "inactive" may be defined as a fund without receipt, transfer or appropriation (expenditure) activating during the preceding 18 month period.

While the Statutes appear to be silent to the dissolution of State Trust funds, it has been the position of the Comptroller such funds should be reviewed for continuance or dissolution when the fund has been inactive for a period of 18 months or longer.

In regard to State and Federal trust funds, the Comptroller will notify the agency at such times the trust fund may become subject to dissolution. If the Comptroller deems the fund should be dissolved, the agency will be so notified.

It should be noted, it remains the primary responsibility of the administering agency of the trust fund to monitor, review and notify the Comptroller at the time the trust fund may be dissolved.

For Locally Held Bank Deposits established in accordance with **30 ILCS 230/2A.2**, the administering agency must receive the permission of the General Assembly to continue the existence of the Locally Held Bank Deposit. If such permission is not granted by the General Assembly, the administering agency should complete the "Application to Establish or Dissolve a Fund," Exhibit 09.20.20-A. As noted in **30 ILCS 230/2A.2**, upon the dissolution of a Locally Held Bank Deposit, the balance of the fund or bank deposit shall be transferred to the General Revenue Fund.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
SUB-SECTION	INPUT PROCEDURES	09.20.20 2 of 4
PROCEDURE	DISSOLUTION OF FUNDS	EFFECTIVE DATE July 1, 2002
		REVISION NUMBER 03-001

Temporary bank accounts established under **30 ILCS 230/2A.2** are subject to dissolution if not authorized for continuance by the General Assembly within 30 days of the sine die adjournment of the next regular session after the fund was established. In order to comply with this statute, the Office of the Comptroller makes a periodic review of temporary funds to determine whether they may legally remain in existence.

If it is found that a bank account has not been authorized for continuance within the allowed time period and that the administering agency has not initiated dissolution of the fund, then the Comptroller and State Treasurer will work with the administering agency to see that the fund is dissolved and the remaining balance deposited into the General Revenue Fund or other fund as required by statute or other authority.

INSTRUCTIONS FOR COMPLETING THE
"APPLICATION TO ESTABLISH OR DISSOLVE A FUND"

PURPOSE

The purpose of this procedure is to provide instructions to request the dissolution of a fund in the statewide accounting system. Prior to preparing this form to request the dissolution of a fund, the policy statements (Procedure 09.10.40) should be referenced to determine the Comptroller's general policies governing the dissolution of a fund.

PREPARATION OF FORM

Two copies of the "Application to Establish or Dissolve a Fund" form should be prepared to request the dissolution of a fund. The original copy of the form should be sent directly to the Comptroller's Office and the duplicate retained by the agency for control purposes.

Exhibit 09.20.20-A illustrates a blank form with the instruction reference numbers on it. Exhibit 09.20.20-C illustrates a completed form. The instructions for completing the form are as follows:

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
409YOUTH	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
360DEFICI	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	Comptroller
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	MEAOb Fund	0001	General Revenue Fund	Comptroller
370DEBTSR	0053	MEAOb Fund	0105	Illinois Civic Center B R & I Fund	Treasurer
360STATUT	0053	MEAOb 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
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
310EXCESS	0821	Dram Shop Fund	0001	General Revenue Fund	Governor
444YOUTH	0821	Dram Shop Fund	0128	Youth Alcoholism & Substance Abuse Prevention	Human Services

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
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
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
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
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

STATUTORY TRANSFER IDENTIFIERS

Transfer From Identifier	From		To		Initiating Agency
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.
SUB-SECTION	INPUT PROCEDURES	09.20.40 1 of 3
PROCEDURE	TRUST FUND SUB-ACCOUNTING	EFFECTIVE DATE July 1, 2002
		REVISION NUMBER 03-001

TRUST FUNDS

As explained in the Statement of General Policy, the Comptroller will advise agencies receiving money earmarked for a Federal or State Trust Fund, to either establish a new trust fund or establish a separate revenue and expenditure account(s) within the existing Federal or State Trust Fund

Receipt accounts (revenue source codes) for new projects or purposes need only be established when an existing receipt account (revenue source) is not applicable. That is, a separate receipt account is to be established for each specific revenue source, such as the federal Department of Agriculture, Ford Foundation or the Joe Scomoli Trust. The Comptroller will assist the agencies in determining revenue accounts that may be needed for the reporting of specific programs or grants.

INSTRUCTIONS FOR COMPLETING THE
"CHART OF ACCOUNTS MAINTENANCE AND INQUIRY" FORM

PURPOSE

The purpose of this procedure is to provide instructions to request the establishment or deletion of a receipt (revenue source) or expenditure account (budget line) in the state-wide accounting system. Prior to preparing this form, the policy statements (Procedure 09.10.40) should be referenced to determine the Comptroller's general policies with regard to Trust Fund sub-accounts.

PREPARATION OF FORM

Two copies of the "Chart of Accounts Maintenance and Inquiry" form should be prepared to request the establishment or deletion of a receipt (revenue source) or an expenditure account (budget line). The original copy of the form should be sent directly to the Comptroller's Office, Funds Establishment Unit and the duplicate retained by the agency.

If an agency is requesting the addition or deletion of two or more receipt accounts (revenue sources) or expenditure accounts (budget lines), a separate request form should be submitted for each account addition or deletion requested. However, one request applicable to receipts and one request applicable to expenditures may be on the same form. The "Chart of Accounts Maintenance and Inquiry" form is limited to one request per form for similar items (receipts or expenditures).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
SUB-SECTION	INPUT PROCEDURES	09.20.40 2 of 3
PROCEDURE	TRUST FUND SUB-ACCOUNTING	EFFECTIVE DATE July 1, 2002
		REVISION NUMBER 03-001

Only those portions of the "Chart of Accounts Maintenance and Inquiry" form used to add or delete a receipt (revenue source) or an expenditure account (budget line) are explained in this section. Other portions of the form are explained in the appropriate section of the manual.

Exhibit 09.20.40-A illustrates a blank form with the instruction reference numbers on it. Exhibit 09.20.40-B illustrates a completed form requesting the addition of a receipt account (revenue source). Exhibit 09.20.40-C shows a properly completed form to delete a receipt account (revenue source). The instructions for completing the form are:

General Information

- (1) Enter agency name.
- (2) Enter date of inquiry.
- (3) Enter agency address.

Receipt Account

- (4) Mark box if receipt account (revenue source) is to be added. Indicate estimated annual receipts.
- (5) Mark box if receipt account (revenue source) is to be deleted. Indicate account code.
- (6) Enter number and name of fund into which the receipts will be deposited.
- (7) Indicate the source of receipts.
- (8) Check box if expenditure account (budget line) is to be added.
- (9) Check box if expenditure account (budget line) is to be deleted. Indicate SAMS account number.
- (10) Specify and explain if expenditures are subject to control based on some other indicator.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
SUB-SECTION	INPUT PROCEDURES	09.20.40 3 of 3
PROCEDURE	TRUST FUND SUB-ACCOUNTING	EFFECTIVE DATE July 1, 2002
		REVISION NUMBER 03-001

(11) Enter number and name of fund from which expenditures will be made.

(12) Indicate recommendation for SAMS expenditure authority code, including agency, organization code and other codes needed for agency reporting such as sequence number.

Agency Authorization

(13) Signature of agency official.

(14) Title of agency official.

(15) Official's telephone number and date.

NOTIFICATION OF ADDITION OR DELETION OF RECEIPT OR EXPENDITURE ACCOUNT

After the "Chart of Accounts Maintenance and Inquiry" form has been received by the Comptroller's Office, it will be reviewed and the agency notified of the action taken. If the request has been approved, the "Chart of Accounts Maintenance and Inquiry" form will be returned to the requesting agency with notification of approval.

If the request has been denied, the form will be returned with a letter indicating the reason for denying the request. Questions relating to the denial of a request should be addressed to the Funds Management Department.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.25 1 of 23
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		January 1, 2002
PROCEDURE	FUND LISTING - SPECIAL STATE FUNDS	REVISION NUMBER
		02-002

ALPHABETIC LISTING OF FUNDS

SPECIAL STATE FUNDS

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	0667	Academic Improvement Trust	Community College Board
	0046	Aeronautics	Transportation
5.468	0542	A.G. Court Order and Voluntary Compliance	Attorney General
5.410	0146	Aggregate Operations Regulatory	Natural Resources
5.01	0045	Agricultural Premium	Various Agencies
	0669	Airport Land Loan Revolving	Transportation
5.427	0422	Alternate Fuels Fund	Secretary of State/Environmental Protection Agency
	0738	Alternative Compliance Market Account	Environmental Protection Agency
5.180	0060	Alzheimer's Disease Research	Public Health
5.461	0531	American Diabetes Association	Revenue/Human Services
5.244	0273	Anna Veterans Home	Veterans Affairs
5.348	0386	Appraisal Administration	Office of Banks and Real Estate
5.221	0224	Asbestos Abatement	Attorney General
5.280	0100	Assistance to the Homeless	Human Services
	0702	Assisted Living and Shared Housing Regulatory	Public Health

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.25 2 of 23
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2002
PROCEDURE	FUND LISTING - SPECIAL STATE FUNDS	REVISION NUMBER
		03-001

30ILCS FUND

<u>105/</u>	<u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.21	0600	Attorney General Whistleblower Reward and Protection	Attorney General
5.126	0901	Attorney General's Grant	Attorney General
	0641	Auction Regulation Administration	Banks and Real Estate
	0643	Auction Recovery	Banks and Real Estate
5.349	0342	Audit Expense	Auditor General
5.79	0795	Bank & Trust Company	Banks and Real Estate
	0715	Brain Injury and Spinal Cord Injury Trust	Human Services
5.455	0214	Brownfields Redevelopment	Environmental Protection Agency
	0752	Brownfields Site Restoration Program	Commerce & Community Affairs - Environmental Protection Agency
	0686	Budget Stabilization	Revenue
5.163	0973	Build Illinois Capital Revolving Revolving Loan	Commerce and Community Affairs
5.148	0960	Build Illinois	Comptroller
5.161	0972	Build Illinois Purposes	Various Agencies
5.341	0393	By-Product Material Safety	Nuclear Safety
5.270	0109	CDLIS/AAMVA Net Trust	Secretary of State
5.237	0215	Capital Development Board Revolving	Capital Development Board
	0614	Capital Litigation	Treasurer

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
09.50.25 3 of 23
SUB-SECTION REFERENCE
EFFECTIVE DATE
July 1, 2002
PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
REVISION NUMBER
03-001

<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
	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
5.303	0325	Community MH/DD Service Provider Participation Fee	Human Services
5.267	0288	Community Water Supply Laboratory	Environmental Protection Agency
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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
 09.50.25 4 of 23
 SUB-SECTION REFERENCE
 EFFECTIVE DATE
 July 1, 2002
 PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
 REVISION NUMBER
 03-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
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
	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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
09.50.25 5 of 23
SUB-SECTION REFERENCE
EFFECTIVE DATE
July 1, 2002
PROCEDURE FUNDS LISTING - SPECIAL STATE FUNDS
REVISION NUMBER
03-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	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
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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.25 6 of 23
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2002
PROCEDURE	FUND LISTING - SPECIAL STATE FUNDS	REVISION NUMBER
		03-001

<u>30ILCS</u>	<u>FUND</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
<u>105/</u>	<u>NUMBER</u>		
	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
5.17	0245	Fair & Exposition	Agriculture
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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
09.50.25 7 of 23
SUB-SECTION REFERENCE
EFFECTIVE DATE
July 1, 2002
PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
REVISION NUMBER
03-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
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
5.269	0196	General Assembly Operations Revolving	General Assembly
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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	FUNDS	PROCEDURE - PAGE NO.
		09.50.25 8 of 23
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2002
PROCEDURE	FUND LISTING - SPECIAL STATE FUNDS	REVISION NUMBER
		03-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
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
	0632	Horse Racing	Racing Board
	0630	Horse Racing Equity	Racing Board
	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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
 09.50.25 9 of 23
 SUB-SECTION REFERENCE
 EFFECTIVE DATE
 July 1, 2002
 PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
 REVISION NUMBER
 03-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	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
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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
09.50.25 10 of 23
SUB-SECTION REFERENCE
EFFECTIVE DATE
July 1, 2002
PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
REVISION NUMBER
03-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
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
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
5.173	0057	Illinois State Pharmacy Disciplinary	Professional Regulation
5.153	0954	Illinois State Podiatric Disciplinary	Professional Regulation
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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
 09.50.25 11 of 23
 SUB-SECTION REFERENCE
 EFFECTIVE DATE
 July 1, 2002
 PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
 REVISION NUMBER
 03-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
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
	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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
 09.50.25 12 of 23
 SUB-SECTION REFERENCE
 EFFECTIVE DATE
 July 1, 2002
 PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
 REVISION NUMBER
 03-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	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
5.307	0360	Lead Poisoning, Screening, Prevention and Abatement	Public Health
5.456	0536	LEADS Maintenance	State Police
	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
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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
09.50.25 13 of 23
SUB-SECTION REFERENCE
EFFECTIVE DATE
July 1, 2002
PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
REVISION NUMBER
03-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
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
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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
09.50.25 14 of 23
SUB-SECTION REFERENCE
EFFECTIVE DATE
July 1, 2002
PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
REVISION NUMBER
03-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
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
	0727	National World War II Memorial	Veterans Affairs
5.273	0298	Natural Areas Acquisition	Natural Resources
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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
09.50.25 15 of 23
SUB-SECTION REFERENCE
EFFECTIVE DATE
July 1, 2002
PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
REVISION NUMBER
03-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
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
5.150	0962	Park and Conservation	Natural Resources
5.471	0562	Pawnbroker Regulation	Banks and Real Estate
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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
 09.50.25 16 of 23
 SUB-SECTION REFERENCE
 EFFECTIVE DATE
 July 1, 2002
 PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
 REVISION NUMBER
 03-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.332	0372	Plumbing Licensure and Program	Public Health
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
	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
	0751	Project Exile	State Police
	0626	Prostate Cancer Research	Public Health
5.409	0341	Provider Inquiry Trust	Public Aid
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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
09.50.25 17 of 23
SUB-SECTION REFERENCE
EFFECTIVE DATE
July 1, 2002
PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
REVISION NUMBER
03-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
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
	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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
09.50.25 18 of 23
SUB-SECTION REFERENCE
EFFECTIVE DATE
July 1, 2002
PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
REVISION NUMBER
03-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
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
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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
09.50.25 19 of 23
SUB-SECTION REFERENCE
EFFECTIVE DATE
July 1, 2002
PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
REVISION NUMBER
03-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
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
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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
 09.50.25 20 of 23
 SUB-SECTION REFERENCE
 EFFECTIVE DATE
 July 1, 2002
 PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
 REVISION NUMBER
 03-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
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
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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
09.50.25 21 of 23
SUB-SECTION REFERENCE
EFFECTIVE DATE
July 1, 2002
PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
REVISION NUMBER
03-001

30ILCS FUND

<u>105/</u>	<u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
5.71	0745	State's Attorneys Appellate Prosecutor's County	State's Attorneys Appellate Prosecutor
	0743	Statewide Economic Development	Revenue
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
	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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
09.50.25 22 of 23
SUB-SECTION REFERENCE
EFFECTIVE DATE
July 1, 2002
PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
REVISION NUMBER
03-001

30ILCS

FUND

5.186	0018	Transportation Regulatory	Commerce Commission
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
5.130	0929	Violent Crime Victims Assistance	Attorney General
	0624	Vital Records Automation	Public Health
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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION FUNDS PROCEDURE - PAGE NO.
09.50.25 23 of 23
SUB-SECTION REFERENCE
EFFECTIVE DATE
July 1, 2002
PROCEDURE FUND LISTING - SPECIAL STATE FUNDS
REVISION NUMBER
03-001

<u>30ILCS</u> <u>105/</u>	<u>FUND</u> <u>NUMBER</u>	<u>FUND NAME</u>	<u>ADMINISTERING AGENCY</u>
	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	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
SUB-SECTION	INPUT PROCEDURES	11.20.20 3 of 6
PROCEDURE	APPROPRIATION TRANSFERS	EFFECTIVE DATE July 1, 2002
		REVISION NUMBER 03-001

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

PROCESSING AN APPROPRIATION TRANSFER

BASIC REQUIREMENTS

The "APPROPRIATION TRANSFER AUTHORIZATION" form, 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.

FORM COMPLETION PROCEDURES

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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
SUB-SECTION	INPUT PROCEDURES	11.20.20 4 of 6
PROCEDURE	APPROPRIATION TRANSFERS	EFFECTIVE DATE July 1, 2002
		REVISION NUMBER 03-001

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 to which the transfer is to be made.
- (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.



Appropriation Transfer Authorization

Agency <u> </u> (1)	Date <u> </u> / (4) / <u> </u> MO. DAY YR.	COMPTROLLER USE
Address <u> </u> (2)		Document No. <u> </u> <u> </u> <u> </u> <u> </u> <u> </u> <u> </u>
Fund <u> </u> (3)	Fiscal Year <u> </u> (5)	Document Date <u> </u> <u> </u> <u> </u> <u> </u> <u> </u> <u> </u>
		Agency Request No. <u> </u> (6) Page (7) of <u> </u>

Transfer From			COMP USE	Transfer To		
Title	Account No.	Amount		Title	Account No.	Amount
(8)	Acct. No. <u> </u> (9)	(10)		(11)	Acct. No. <u> </u> (12)	(13)
	Acct. No. <u> </u>				Acct. No. <u> </u>	
	Acct. No. <u> </u>				Acct. No. <u> </u>	
	Acct. No. <u> </u>				Acct. No. <u> </u>	
	Acct. No. <u> </u>				Acct. No. <u> </u>	
	Acct. No. <u> </u>				Acct. No. <u> </u>	

Reason For Transfer: <u> </u> Attach Extra Sheets If Needed (19)	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>Total</td> <td style="text-align: center;">(14)</td> </tr> <tr> <td>A. Transfers Under the Above Fund Approved Previously</td> <td style="text-align: center;">(15)</td> </tr> <tr> <td>B. Total</td> <td style="text-align: center;">(16)</td> </tr> <tr> <td>C. 2% Limitation Available for Such Transfers</td> <td style="text-align: center;">(17)</td> </tr> <tr> <td>D. Available For Future Transfers (D=C-B)</td> <td style="text-align: center;">(18)</td> </tr> </table>	Total	(14)	A. Transfers Under the Above Fund Approved Previously	(15)	B. Total	(16)	C. 2% Limitation Available for Such Transfers	(17)	D. Available For Future Transfers (D=C-B)	(18)
Total	(14)										
A. Transfers Under the Above Fund Approved Previously	(15)										
B. Total	(16)										
C. 2% Limitation Available for Such Transfers	(17)										
D. Available For Future Transfers (D=C-B)	(18)										

I hereby certify that the transfers shown are necessary to carry out the programs and purposes for which the appropriations were made by the General Assembly.

Requested By <u> </u> (20) Signature <u> </u> Title <u> </u> / <u> </u> / <u> </u> MO. DAY YR.	Approved <u> </u> (21) Signature <u> </u> Title <u> </u> / <u> </u> / <u> </u> MO. DAY YR.	Approved <u> </u> (22) Signature <u> </u> Title <u> </u> / <u> </u> / <u> </u> MO. DAY YR.	Processed <u> </u> (23) Comptroller <u> </u> / <u> </u> / <u> </u> MO. DAY YR.
---	---	---	--



Appropriation Transfer Authorization

Agency <u>Department of Corrections</u>	Date <u>3 / 11 / 02</u> MO. DAY YR.	COMPTROLLER USE	
Address <u>1301 Concordia Court, Springfield, IL 62702</u>		Document No. <input type="text"/>	<input type="text"/>
Fund <u>General Revenue</u>	Fiscal Year <u>2002</u>	Document Date <input type="text"/>	<input type="text"/>
		Agency Request No. <u>14</u>	Page <u>1</u> of <u>1</u>

Transfer From			COMP USE	Transfer To		
Title	Account No.	Amount		Title	Account No.	Amount
Contractual Services Dwight Correctional Center	Acct. No. 001-42660-1200-00-00	4,300		Commodities-Stateville Correctional Center	Acct. No. 001-42692-1300-00-00	4,300
Travel Dwight Correctional Center	Acct. No. 001-42660-1290-00-00	500		Commodities-Stateville Correctional Center	Acct. No. 001-42692-1300-00-00	500
Commodities Dwight Correctional Center	Acct. No. 001-42660-1300-00-00	3,000		Commodities-Stateville Correctional Center	Acct. No. 001-42692-1300-00-00	3,000
	Acct. No.				Acct. No.	
	Acct. No.				Acct. No.	
	Acct. No.				Acct. No.	

Reason For Transfer: <u>Attach Extra Sheets If Needed</u>	Total	7,800
<p>The commodities appropriation is in need of funds because of increased prices and increased population which directly affects the cost of food, medical supplies, wearing apparel, and laundry supplies plus increased indirect costs.</p>	A. Transfers Under the Above Fund Approved Previously	466,167
	B. Total	473,967
	C. 2% Limitation Available for Such Transfers	1,398,276
	D. Available For Future Transfers (D=C-B)	924,309

I hereby certify that the transfers shown are necessary to carry out the programs and purposes for which the appropriations were made by the General Assembly.

Requested By	Approved	Approved	Processed
<u>Signature</u> <u>Director, Dept. of Corrections</u> <u>Title</u> <u>3 / 11 / 02</u> MO. DAY YR.	<u>Signature</u> <u>Director, Bureau of the Budget</u> <u>Title</u> <u>3 / 12 / 02</u> MO. DAY YR.	<u>Signature</u> <u>Governor</u> <u>Title</u> <u>3 / 13 / 02</u> MO. DAY YR.	<u>Comptroller</u> <u>3 / 15 / 02</u> MO. DAY YR.



Appropriation Transfer Authorization

Agency _____	Date <u> </u> / <u> </u> / <u> </u> MO. DAY YR.	COMPTROLLER USE	
Address _____		Document No. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Document Date <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Fund _____	Fiscal Year _____	Agency Request No. _____	Page ___ of ___

Transfer From			COMP USE	Transfer To		
Title	Account No.	Amount		Title	Account No.	Amount
	Acct. No.				Acct. No.	
	Acct. No.				Acct. No.	
	Acct. No.				Acct. No.	
	Acct. No.				Acct. No.	
	Acct. No.				Acct. No.	
	Acct. No.				Acct. No.	

Reason For Transfer: Attach Extra Sheets If Needed	
	Total
	A. Transfers Under the Above Fund Approved Previously
	B. Total
	C. 2% Limitation Available for Such Transfers
	D. Available For Future Transfers (D=C-B)

I hereby certify that the transfers shown are necessary to carry out the programs and purposes for which the appropriations were made by the General Assembly.

Requested By _____ Signature _____ Title _____ MO. / DAY / YR.	Approved _____ Signature _____ Title _____ MO. / DAY / YR.	Approved _____ Signature _____ Title _____ MO. / DAY / YR.	Processed _____ Comptroller _____ MO. / DAY / YR.
--	--	--	---

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.40.30 1 of 2

SUB-SECTION CONTROL

EFFECTIVE DATE

July 1, 2002

PROCEDURE EXPENDITURE TRANSFER

REVISION NUMBER

03-001

EXPENDITURE TRANSFER

When an agency discovers that they have charged a voucher to an incorrect Expenditure Authority Account, they may have the transaction changed to the correct account by submitting an Expenditure Transfer Request, form SCO-415 (See Exhibit 11.40.30-A). The following information is required:

REFERENCE

CONTENTS

- | | |
|------|---|
| (1) | Original account code voucher was charged to on SAMS. |
| (2) | Correct account code voucher should be charged to on SAMS. |
| (3) | Warrant issue date or EFT date. (For Intergovernmental transfers contact the Illinois Office of the Comptroller). |
| (4) | Warrant number or EFT trace number. (For Intergovernmental transfers contact the Illinois Office of the Comptroller). |
| (5) | Voucher number as reported on SAMS. |
| (6) | Amount of voucher. |
| (7) | Original detail object(s) charged. |
| (8) | Correct detail object(s). |
| (9) | Original obligation number and line as reported on SAMS. |
| (10) | Correct obligation number and line as reported on SAMS. |
| (11) | Amount charged incorrectly. |
| (12) | Amount to be charged. |
| (13) | Vendor name and number (including location code, if applicable). |
| (14) | Reason for transfer. (Justification and explanation for the transfer. Expenditure transfers are completed to correct errors.) |

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.40.30 2 of 2

SUB-SECTION CONTROL

EFFECTIVE DATE

July 1, 2002

PROCEDURE EXPENDITURE TRANSFER

REVISION NUMBER

03-001

REFERENCE

CONTENTS

- | | |
|------|--|
| (15) | Name and phone number of person to contact if further information is needed. |
| (16) | Person that should receive correspondence. |
| (17) | Agency Head signature. |
| (18) | Agency name. |
| (19) | Date of request. |

A copy of the voucher and any other necessary information should be attached. The Illinois Office of the Comptroller has the right to return any incomplete or improperly completed form.



Expenditure Transfer Request

Original Expenditure Account Code No.	FY _____	Correct Expenditure Account Code No.	FY _____
Warrant Issue Date		Warrant No.	
Voucher No.		Amount	\$ _____
Original Object		Correct Object	
Original Obligation No. and Accounting Line		Correct Obligation No. and Accounting Line	
Amount of Transfer	\$ _____	Amount of Transfer	\$ _____
Vendor Name and Number			
Reason for Transfer:			
Contact for further Information: Name _____ Phone _____			
Send Correspondence to: Name _____ Address _____			
Authorized Signature _____ Agency _____ Date _____			
Attach Copy of Voucher and Any other Necessary Information	<p>Comptroller Use</p> <p><input type="checkbox"/> Processed</p> <p><input type="checkbox"/> Returned</p> <p>By _____ Date _____</p> <p style="text-align: right;">MW No. _____</p> <p style="text-align: right;">JV No. _____</p>		

Exhibit 11.40.30-A
(03-001)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.40.50 1 of 2

SUB-SECTION CONTROL

EFFECTIVE DATE

July 1, 2002

PROCEDURE DETAIL OBJECT CORRECTION

REVISION NUMBER

03-001

DETAIL OBJECT ACCOUNT(S) CORRECTION REQUEST

When an agency discovers that a detail object account(s) has been incorrectly charged, they may have the transaction corrected by submitting a Detail Object Correction Request, form C-90 (see Exhibit 11.40.50-A). The following information is required:

REFERENCE

CONTENTS

- | | |
|------|--|
| (1) | Expenditure account code voucher was charged to on SAMS. |
| (2) | Warrant issue date. |
| (3) | Fiscal year. |
| (4) | Original detail object(s) charged. |
| (5) | Original amount incorrectly charged to detail object(s). |
| (6) | Correct detail object(s). |
| (7) | Correct amount(s). |
| (8) | Voucher number (as reported on SAMS). |
| (9) | Warrant number or EFT Trace Number. |
| (10) | Vendor Name |
| (11) | Vendor Number |
| (12) | Reason for correction. |
| (13) | Name and phone number of person to contact if further information is needed. |
| (14) | Agency head signature. |

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.40.50 2 of 2

SUB-SECTION CONTROL

EFFECTIVE DATE

July 1, 2002

PROCEDURE DETAIL OBJECT CORRECTION

REVISION NUMBER

03-001

REFERENCE

CONTENTS

| (15)

Agency name.

| (16)

Date of request.

A copy of the voucher and any other necessary information must be attached. Detail object correction requests submitted incorrectly may be returned to the agency.



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

Exhibit 11.40.50-B
 July 1, 2002
 03-001

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 <u>02</u>	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) Voucher cited incorrect detail object code.					
If further information is needed Contact: 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 July 1, 2002 REVISION NUMBER 03-001

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

1993 Interfund Cash Transfers

1994 Interest Penalty (Valid when used with major objects of 1200, 1300, 1302, 1500, 1600, 1700, 1800, 1900, 1994, 4400, 6600, 7700 and certain detail objects that are appropriated.)

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

PERSONAL SERVICES AND FRINGE BENEFITS

1100 PERSONAL SERVICES

Defined by "An Act in relation to State Finance" (Ill. Rev. Stat., 1985, Ch. 127, par. 150) (30 ILCS 105/14) as follows:

"The item 'personal services', when used in an appropriation act, means the reward or recompense made for personal services rendered for the State by an officer or employee of the State or of an instrumentality thereof, or for the purpose of Section 14a of this Act, or any amount required or authorized to be deducted from the salary of any such person under the provisions of Section 30c of this Act, or any retirement or tax law, or both, or deductions from the salary of any such person under the Social Security Enabling Act or deductions from the salary of such person pursuant to 'An Act relating to the deduction from salaries or wages of State officers and employees of amounts of money designated by them for payment to the United Fund or other similar organization', approved August 21, 1961, as heretofore and hereafter amended.

If no home is furnished to a person who is a full-time chaplain employed by the State, 20% of the salary paid to that person for his personal services to the State as chaplain are considered to be a rental allowance paid to him to rent or otherwise provide a home. This amendatory Act of 1973 applies to State salary amounts received after December 31, 1973.

When any appropriation payable from trust funds or federal funds includes an item for personal services but does not include a separate item for State contribution for employee group insurance, the State contribution for employee group insurance in relation to employees paid under that personal services line item shall also be payable under that personal services line item.

When any appropriation payable from trust funds or federal funds includes an item for personal services but does not include a separate item for employee retirement contributions paid by the employer, the State contribution for employee retirement contributions paid by the employer in relation to employees paid under that personal services line item shall also be payable under that personal services line item.

1 **R=IRS Form 1099 Reportable Payment**
 NR=IRS Form 1099 Not Reportable Payment
 R-M=IRS Form 1099 Medical Payment

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO. 11.50.30 2 of 56
SUB-SECTION	REFERENCE	EFFECTIVE DATE July 1, 2002
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS (OBJECTS)	REVISION NUMBER 03-001

The item 'personal services' when used in an appropriation act, shall also mean and include a payment to a State retirement system by a State agency to discharge a debt arising from the over-refund to an employee of retirement contributions. The payment to a State retirement system authorized by this paragraph shall not be construed to release the employee from his or her obligation to return to the State the amount of the over-refund."

- 1111 General Assembly Officers and Members.
Compensation, as prescribed by law, paid to General Assembly members and officers. **NR**
- 1112 Legislative Per Diem, W-2 Reportable.
Payments for legislative per diem which are W-2 reportable. **NR**
- 1113 Elected Officers of the Executive Branch.
Compensation, as prescribed by law, paid to the elected officers of the Executive Branch. **NR**
- 1115 Other State Officers.
Compensation, as prescribed by law, paid to other officers of the Executive Branch. **NR**
- 1117 Judges and Officers of the Court System.
Compensation, as prescribed by law, paid to judges and officers of the court system. **NR**
- 1120 Regular Positions.
Compensation of employees holding positions which are part of the regular operating staff of an agency, whether such positions are full-time or part-time, and regardless of how long an employee fills the position. **NR**
- 1121 Deceased Employee Compensation.
Remaining amounts paid on behalf of a deceased employee to an estate or heir(s) pertaining to unliquidated vacation, overtime, sick leave, etc. where the payment to the deceased individual would have been paid from the "personal services." **R**
- 1122 University Personal Services - Involuntary Withholding.
University payroll expenditures for employees child support and non child support involuntary withholding. **NR**

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO. 11.50.30 3 of 56
SUB-SECTION	REFERENCE	EFFECTIVE DATE January 1, 2000
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	REVISION NUMBER 00-002

- 1123 Employee Uniform Allowance.
Compensation to employees as a stipend for uniform maintenance. **NR**
- 1127 Agency Payments For Temporary Total Disability.
Payments by State agencies to the Workers' Compensation Revolving Fund where the employing agency has denied employment terms of a physician's modified work release. **NR**
- 1129 Employee Retirement Contribution Paid by the State.
Additional employee compensation made by the State, on behalf of qualifying employees, representing the employees' share of retirement costs. **NR**
- 1130 Extra Help.
Compensation of employees performing work of a short-term or seasonal nature, ordinarily at a rate per period of time (hour, day, week, or month). Fees and per diem or per-job payments for services rendered by non-employees should not be charged to this account, but to the appropriate "Contractual Services" account. **NR**
- 1140 Student, Member or Inmate Compensation.
Compensation of students at tax-supported educational institutions, of State wards at Veterans' or welfare institutions, and of inmates of State correctional institutions. **NR**
- 1145 Contractual Payroll Employees.
Compensation paid to individuals who perform personal services for the State pursuant to a contract with the individual (either oral or written) and deemed "employees" under IRS regulations. Object does not include payments for personal services to individuals hired pursuant to an employment code, where payments are made on a regular payroll voucher. **NR**
- 1150 Other Personal Services.
Compensation of employees which cannot be classified in another more specific personal services account, including compensation of members of the Illinois National Guard, Naval and Reserve Militia for services during periods of active duty. **NR**

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO. 11.50.30 4 of 56
SUB-SECTION	REFERENCE	EFFECTIVE DATE January 1, 2000
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	REVISION NUMBER 00-002

1160 RETIREMENT

1161 State Employees Retirement.
Payments by the State for its share of contributions to the State Employee Retirement System. **NR**

1162 University Retirement
Payments by the State for its share of contributions to the University Retirement System. **NR**

1163 General Assembly Retirement.
Payments by the State for its share of contributions to the General Assembly Retirement System. **NR**

1164 Judges' Retirement.
Payments by the State for its share of contributions to the Judges Retirement System. **NR**

1165 Teachers' Retirement.
Payments by the State for its share of contributions to the Teachers Retirement System. **NR**

1167 Other Retirement.
Payments by the State, for employees of local governments whose salaries are an obligation of the State, for its share of contributions to a retirement fund. Includes reimbursement to Cook County for contributions to County Employees and Officers Annuity and Benefit Fund. **NR**

1170 SOCIAL SECURITY

1170 Social Security, and Medicare Contributions.
Payments by the State for the employer share of Social Security, and Medicare (FICA) taxes. **NR**

1175 State Contributions to Social Security and Medicare - Contractual Payroll.
Payments by the State for the employer share of Social Security and Medicare contributions for contractual employees. **NR**

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	11.50.30 5 of 56
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	EFFECTIVE DATE July 1, 2002 REVISION NUMBER 03-001

1180 GROUP INSURANCE

1180 Employer Contributions for Group Insurance.
Payments by State agencies for life and medical insurance costs. **NR**

CONTRACTUAL SERVICES

1200 CONTRACTUAL SERVICES

Defined by "An Act in relation to State Finance" (Ill. Rev. Stat., 1985, Ch. 127, par. 151a) (30 ILCS 105/15a) as follows:

"The item 'contractual services', when used in an appropriation act, means and includes: (a) Expenditures incident to the current conduct and operation of an office, department, board, commission, institution or agency for postage and postal charges, surety bond premiums, publications, subscriptions, office conveniences and services, exclusive of commodities as herein defined; (b) Expenditures for rental of property or equipment, repair or maintenance of property or equipment including related supplies, equipment, materials, services, replacement fixtures and repair parts, utility services, professional or technical services, moving expenses incident to a new State employment, and transportation charges exclusive of 'travel' as herein defined; (c) Expenditures for the rental of lodgings in Springfield, Illinois and for the payment of utilities used in connection with such lodgings for all elected State officials, who are required by Section 1, Article V of the Constitution of the State of Illinois to reside at the seat of government during their term of office; (d) Expenditures pursuant to multi-year lease, lease-purchase or installment purchase contracts for duplicating equipment authorized by Section 5.1 of 'The Illinois Purchasing Act', approved July 11, 1957, as now or hereafter amended; (e) Expenditures of \$5,000 or less per project for improvements to real property which, except for the operation of this Section, would be classified as 'permanent improvements' as defined in Section 21. The item 'contractual services' does not, however, include any expenditures included in 'operation of automotive equipment' as defined in Section 24.2."

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	11.50.30 6 of 56
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	EFFECTIVE DATE January 1, 2000 REVISION NUMBER 00-002

- 1201 Petty Cash Fund Establishment/Reimbursements.
Payments made to petty cash fund custodians reporting reimbursements for Comptroller approved expenditures, individually less than \$49.99, or for the establishment or increase of a petty cash fund. **NR**
- 1202 Contractual Expense Reimbursement to State Employees.
Payments to reimburse a state employee for expenditures in connection with Official State business provided the employee adequately accounted for the expenses. Reimbursements are limited to expenses chargeable to a contractual service line. All other reimbursements should be charged directly to the detail object code covering the goods or services performed. Examples include: reimbursements for educational exhibits; catering services; copying services and equipment rental. **NR**
- 1205 Freight, Federal Express and Drayage.
Charges for drayage, shipment out of any kind of property (other than mail) and intra-agency relocations. However, in the case of equipment or commodity purchases and rental of equipment, the total delivered cost including freight or federal express is chargeable to the account covering such purchases. **NR**
- 1221 Repair and Maintenance, Furniture, Office, and Household Equipment.
Charges for contractual repair or routine service of equipment such as typewriters, Dictaphones, adding and calculating machines, fans, desks, chairs, televisions, refrigerators, water coolers, vacuum cleaners, kitchen appliances, and postage meter machines. **R**
- 1222 Repair and Maintenance of Aircraft and Boats.
Charges for contractual repair or routine service of aircraft and boats. **R**
- 1223 Repair and Maintenance, Real Property.
Charges for contractual repair or maintenance of buildings and other structures, roads, fixed plant equipment (fixtures) such as boilers and water heaters, and land.
- Examples of repair and maintenance projects are painting, papering, glazing, repaving, and the replacement of worn out or damaged fixtures such as fixed lighting, toilets and other major plumbing components, furnaces, boilers, air conditioners, water heaters, fuse boxes, circuit breakers, major electrical components, draperies and drapery rods, and attached carpeting.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	11.50.30 15 of 56
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	EFFECTIVE DATE July 1, 2000 REVISION NUMBER 01-001

- 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.
SUB-SECTION	REFERENCE	11.50.30 16 of 56
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	EFFECTIVE DATE July 1, 2002 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 17 of 56
SUB-SECTION	REFERENCE	EFFECTIVE DATE January 1, 2001
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	REVISION NUMBER 01-003

- 1291 In-State Travel, Reimbursements to Employees.
Includes all reimbursements of transportation, mileage, lodging, meals, and other reimbursable expenses incurred by state officers and employees that traveled within the State of Illinois in connection with official state business, as provided by applicable travel regulations. **NR**
- 1292 Out-of-State Travel, Reimbursements to Employees.
Includes all reimbursements of transportation, mileage, lodging, meals, and other reimbursable expenses incurred by state officers and employees that traveled outside the State of Illinois in connection with official state business, as provided by applicable travel regulations. **NR**
- 1293 In-State Travel, Payments to Vendors.
Includes all payments made directly to vendors providing services to state officers and employees traveling within the State of Illinois in connection with official state business, as provided by applicable travel regulations. Chargeable to this account are payments to hotels and motels, auto rental businesses, and common carriers such as trains, planes, and buses. Also chargeable to this account are payments made to the Air Transportation Revolving Fund and the State Garage Revolving Fund when incident to official state travel. **R**
- 1294 Out-of-State Travel, Payments to Vendors.
Includes all payments made directly to vendors providing services to state officers and employees traveling outside the State of Illinois in connection with official state business, as provided by applicable travel regulations. Chargeable to this account are payments to hotels and motels, auto rental businesses, and common carriers such as trains, planes, and buses. Also chargeable to this account are payments made to the Air Transportation Revolving Fund and the State Garage Revolving Fund when incident to official state travel. **R**
- 1295 I.B.A. RENTALS
Charges (Interest and principal) for State's share of payments caused by the construction or improvement of buildings under the supervision of the Illinois Building Authority. **NR**

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	11.50.30 18 of 56
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	EFFECTIVE DATE July 1, 2002 REVISION NUMBER 03-001

1296 TRAVEL AND ALLOWANCES FOR COMMITTED, PAROLED AND DISCHARGED PRISONERS

Payments for travel and expense allowances for committed, paroled and discharged prisoners. **NR**

1298 PURCHASE OF INVESTMENTS

Payment from treasury held funds for the purchase of investments including purchase of investments on behalf of lottery prize winners and investing by the Department of Commerce and Community Affairs in an equity position of a small business development or convertible into an equity position instrument. **NR**

COMMODITIES

1300 COMMODITIES

Defined by "An Act in relation to State Finance" (30 ILCS 105/15b) as follows:

"The item 'commodities' when used in an appropriation Act, means and includes expenditures in connection with current operation for the purchase of articles of a consumable nature which show a material change or appreciable depreciation with first usage and equipment having a unit value not in any instance exceeding \$100, but does not include any expenditure for library books, any expenditures for replacement fixtures or repair parts in connection with the repair and maintenance of property or equipment or expenditures included in 'permanent improvements' as defined in Section 21, 'operation of automotive equipment' as defined in Section 24.2 and 'telecommunications services' as defined in Section 24.3."

1302 Printing.

Defined by "An Act in relation to State Finance" (30 ILCS 105/15c) as follows:

"The item 'printing' when used in an appropriation Act means and includes expenditures for contracted services, materials and supplies where the principal function or purpose of the resulting product is the dissemination of printed information. These costs include all types of printing processes such as letterpress, offset and gravure, but not expenditures included in 'commodities' as defined in Section 15b and 'electronic data processing' as defined in Section 24.1." Printing includes charges for letterheads, printing paper, stationery, envelopes, printed forms, reports, pamphlets, binding, embossing (steel die), lithographing, photo-engraving, ruling, etc. **R**

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	11.50.30 23 of 56
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	EFFECTIVE DATE July 1, 2002 REVISION NUMBER 03-001

EQUIPMENT

1500 EQUIPMENT (exceeding \$100 except for 1560 - library books)

Defined by "An Act in relation to State Finance" (30 ILCS 105/20) as follows:

"The item 'equipment', when used in an appropriation act, shall mean and include all expenditures for library books, and expenditures, having a unit value exceeding \$100, for the acquisition, replacement or increase of visible tangible personal property of a non-consumable nature, including livestock, whether by purchase, lease-purchase or installment purchase contract. In addition, the 'option price' under a bona fide lease with option to purchase is properly payable from the item 'equipment'.

The item 'equipment' does not include expenditures pursuant to multi-year lease, lease-purchase or installment purchase contracts for duplicating equipment authorized by Section 5.1 of 'The Illinois Purchasing Act', approved July 11, 1957, as now or hereafter amended, and does not include any expenditure in connection with the repair, maintenance or improvement of real property."

1510 Office Furniture and Equipment.

Charges for the acquisition of durable personal property for office use, at delivered price including transportation and assembling/installation costs. Includes not only equipment uniquely suited to office use: typewriters, mimeograph, multigraph, Photostat, and bookkeeping machines, card index and file cabinets, but also equipment and furniture suitable either for office or other use, when actually purchased for office use, such as: bookcases, chairs and tables, electric fans, ash stands, clothes lockers and clothes tress, moveable carpets and rugs, draperies, and table lamps but does not include fixtures (See 11.50.30 56 of 56). **NR**

1515 EDP Equipment

When no specific appropriation is received for the purposes of EDP operation, this account should be used for charges for the acquisition of durable equipment for EDP use, at delivered price including transportation costs. Includes such equipment as: computers, key-punch machines, terminals, desks, chairs, files and other equipment for the use of EDP personnel. **NR**

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	11.50.30 24 of 56
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	EFFECTIVE DATE July 1, 2002 REVISION NUMBER 03-001

1521 Passenger Automobiles.
Charges for the acquisition, at delivered price including transportation costs, of passenger automobiles and accessories or equipment, including automobile radios. **NR**

1522 Motor Vehicles Other Than Passenger Automobiles.
Charges for the acquisition, at delivered price including transportation costs, for motor trucks, airplanes, boats, and accessories or equipment and of truck chassis or bodies for assembly of completed trucks. **NR**

1530 Household Equipment and Furnishings.
Charges for the acquisition, at delivered price including transportation and assembling/installation costs, or: furniture and furnishings except that purchased specifically for office use (account 1510); and such equipment as household-size kitchen appliances, refrigerators, water coolers and vacuum cleaners, but not including fixtures (See 11.50.30 56 of 56). Beds, springs and inner-spring or rubber mattresses are considered equipment in this account, but bed linens, blankets and pillows are chargeable as commodities to account 1391.

Heavy power-driven kitchen and laundry equipment of institutional size are chargeable as machinery to account 1540, and pianos, phonographs, and ordinary radio receiving sets should be charged to account 1599. **NR**

1540 Machinery, Implements and Major Tools.
Charges for the acquisition at delivered price including transportation costs, of: Implements and tools of significant unit value and all power-driven machinery except family-size household appliances (account 1530), or equipment items for laboratory or other scientific use (account 1550).

Where the vendor connects or installs machinery acquired by the State, the costs of such connection or installation, whether or not shown separately on the invoice, is also chargeable to account 1540. Fixtures must not be charged to this account. (See 11.50.30 56 of 56).

Fixed machinery acquired by the State as part of a structure which it purchases or has erected by contract, is chargeable to account 6621. **NR**

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	11.50.30 31 of 56
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	EFFECTIVE DATE January 1, 2000 REVISION NUMBER 00-002

- 1896 Gasoline, Oil and Antifreeze.
Includes charges for gasoline or other motor fuel, oil and antifreeze. **NR**
- 1897 University Central Transportation Services.
Payments by a university to a central service organization to include all expenses related to providing transportation services to the university. **NR**
- 1898 Automotive Services, Not Elsewhere Classified.
Charges for automotive services which do not fall within the more specific classifications under "Operation of Automotive Equipment," including charges for parts or materials used to render the services as long as supplying the parts or materials was incidental to providing the service. Examples include vehicle testing services and the services of locksmiths. Payments for automotive supplies and other nonservice payments not within the more specific classifications should be charged to detail object 1899. **R**
- 1899 Automotive Expenses, Not Elsewhere Classified.
Charges for vehicle registration fees, cleaning supplies, and other nonservice automotive expenses which do not fall within the more specific classifications under "Operation of Automotive Equipment." Payments for automotive services not within the more specific classifications should be charged to detail object 1898. **NR**

LUMP SUMS AND OTHER PURPOSES

1900 LUMP SUMS AND OTHER PURPOSES

Any valid expenditure object.

1910 LUMP-SUM, OPERATIONS

Any valid operations expenditure object. **NR**

1920 LUMP-SUM-OPERATIONS-EXCLUDING-PERSONAL SERVICES

See 4900, 6900 and 7900 for Other Lump Sum Accounts **NR**

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	11.50.30 32 of 55
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	EFFECTIVE DATE July 1, 2002 REVISION NUMBER 03-001

- 1970 EMPLOYEE PARTICIPANT IN DEPENDENT CARE ASSISTANCE PLAN
Payments to employees participating in the dependent care payroll deduction program. (non-taxable) **NR**
- 1971 PAYMENT FOR EXCESSIVE DEDUCTIONS IN DEPENDENT CARE PROGRAM.
Payment to employees for excessive deductions due to payroll computation errors or changes in family status. **NR**
- 1972 EMPLOYEE PARTICIPANT IN MEDICAL CARE ASSISTANCE PLAN
Payments to employees participating in Medicare assistance payroll deduction program. (non-taxable) **NR**
- 1973 CMS PAYROLL DEDUCTION PROGRAMS
Payments to, or on behalf of, employees participating in payroll deduction programs administered by the Department of Central Management Services. **NR**
- 1975 Health Insurance Payments for Members - Paid by CMS
For payment by the Department of Central Management Services to the Administrative Service Organizations for the payment of claims submitted by the hospitals, health care providers and individual members under the self-insured State Health Insurance Plan; and to Health Maintenance Organizations and other health care for the provision of health coverage as elected by eligible members; as provided in the State Employees Group Insurance Act. **R**
- 1976 Health Insurance Payment Reimbursements to Members
Payments to individual members under the self-insured State Health Insurance Plan for reimbursement of costs incurred under special programs including transplant travel, adoption, hospital audit, and smoking cessation programs. **NR**
- 1977 Life Insurance Payments for Members - Paid by CMS
For payment by the Department of Central Management Services to the carriers for the provision of life insurance coverage as elected by eligible members; as provided in the State Employees Group Insurance Act. **NR**
- 1980 MEDICAID PROVIDER PAYMENTS TO ILLINOIS FINANCING AUTHORITIES
Consolidated loan repayments made to the State of Illinois Health Facilities Authority and Illinois Development Finance Authority on behalf of Medicaid providers. **NR**

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	11.50.30 43 of 56
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	EFFECTIVE DATE July 1, 2002 REVISION NUMBER 03-001

4478 Grants for Educational Purposes -- Direct Payments to Sponsors of Child Nutrition Programs. Payments to reimburse sponsors for a portion of the cost of providing nutritious meals to eligible children. Sponsors include public schools, private schools, residential child care institutions, day care centers, camps, family day care programs, Head Start centers, not-for-profit organizations, and state, local, municipal and county governments. **NR**

4479 Grants to Other State Agencies.
Payments to other departments, agencies, boards or commissions of the State of Illinois on a grant basis.

NOTE: This detail object should be used for all(except educational purposes) grant payments to other State agencies, regardless of the type of payment. **NR**

4480 Grant to Non-Profit Organizations
Payments to community action agencies and other statewide organizations of a non-profit nature. **NR**

4481 Grants on Behalf of Veterans and their Dependents, Payments to Service Providers
Payments **DIRECTLY TO VENDORS** for cartage and erection of veterans' headstones, educational opportunities for children of veterans, and non-rent housing assistance. Nontaxable grants paid directly to veterans and their dependents should be charged to detail object 4482. Rental assistance paid to property owners or managers should be charged to detail object 4410. **R**

4482 Grants Paid to Veterans and Their Dependents
Nontaxable grant payments to veterans or their dependents for housing assistance, cartage and erection of veterans' headstones, educational opportunities for children of veterans, and veteran bonuses. Payments to service providers on behalf of veterans and their dependents should be charged to detail object 4481.
NOTE: Includes all payments formerly charged to 4434 and 4484. **NR**

4483 Court of Claims Awards-Crime Victims Assistance.
Payments to crime victims as provided under the Crime Victims Compensation Act. **NR**

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	11.50.30 44 of 56
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	EFFECTIVE DATE January 1, 2002 REVISION NUMBER 02-002

- 4484 Court of Claims Awards-Crime Victims Assistance-Provider Payments
Payments to medical providers and funeral homes as provided by the Crime Victims
Compensation Act. **R-M**
- 4485 Court of Claims Awards-General Claims
Payments to Police, Firemen and National Guardsmen under the Police, Firemen and
National Guardsmen Compensation Acts, replacement of lost warrants and tort claims. **NR**
- 4486 Court of Claims Awards-All Other
Payment of lapsed appropriation claims, interest claims, contracts and back salary awards. **R**
- 4487 Combined Settlement/Attorney Payments
CCombined settlement/attorney payments made to an attorney and client when the attorney's
fees cannot be determined. Excludes payments made to attorneys when the distribution
between the attorney and client is known. Note: Vouchers should be submitted with the
attorney's name on the first line and should use the TIN of the attorney. **R**
- 4488 Loans.
Payments made when repayment by the recipient is a condition of the disbursement,
including payments under the Small Business Development Act for equity loans which are
not equity position investments that are chargeable to 1298 and for the Disadvantaged
Business Enterprise/Women Business Enterprise Loan Program. Also includes advances
from one treasury-held fund to another fund where repayment is a condition of the advance.
Excludes loans to students chargeable to 4475. **NR**
- 4489 Nontaxable Grants and Awards, Not Elsewhere Classified, payments to recipients.
Nontaxable grant and award payments made **DIRECTLY TO RECIPIENTS**, not reportable
on IRS Form 1099, which do not fall within a more specific detail object under "Grants and
Awards." Includes reimbursements of qualifying expenses under the Illinois Forestry
Development Act cost-share program and payments to individuals under the Individual
Family Grant Program. Excludes taxable grants paid directly to recipients (4443) and all
payments to service providers and vendors. Refer to CUSAS procedure 17.20.50 for further
information on payments subject to IRS Form 1099 reporting. **NR**
- 4490 Court of Claims Awards.
Payment of claims in conformity with awards and recommendations made by the Court of
Claims. **NR**

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	11.50.30 45 of 56
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	EFFECTIVE DATE July 1, 2002 REVISION NUMBER 03-001

- 4491 Shared Revenue Payments.
Return of taxes collected on behalf of other governmental units, including local governments, transit districts and other states, as well as shared revenue payments, such as motor fuel tax distributions. This detail object also includes fees collected on behalf of other state governments or the federal government. **NR**
- 4494 Day Care Provider Payments
Payments to day care providers for services to eligible recipients. Excludes payments to individual day care providers for services performed in the recipient's home (4495). **R**
- 4495 In-Home Day Care Provider Payments
Payments to individual day care providers for services performed in the recipient's home. Includes related FICA payments. Excludes payments for services performed in the day care provider's home or at day care facilities (4494) and payments to corporations and partnerships (4494). **NR**
- 4496 Living and Supportive Expenses for State Wards or Non-Wards Outside of State Institutions, Payments to Service Providers.
Payments directly to service providers for the cost of board, lodging, school tuition, and any other supportive costs including counseling services, homemaker services, adoption subsidies and incentives, respite care, youth in transition costs, placement prevention costs and other similar costs associated with the support of State wards or non-wards or non-wards outside of State institutions. Reimbursements to parental designees should be charged to detail object 4497. **R**
- 4497 Living and Supportive Expenses for State Wards or Non-Wards Outside of State Institutions, Reimbursements to Parental Designee
Reimbursements to parental designee for the expenses of caring for ward or non-ward child in their home, including additional sums for providing additional care of a ward or non-ward child which is required by reason of physical mental and emotional handicap of such child. Includes supportive expenses to parental designee for rent, utilities, food, furniture, transportation and other similar supportive costs associated with family preservation and reunification programs. Payments made directly to service providers should be charged to detail object 4496. **NR**
- 4900 AWARDS AND GRANTS, LUMP SUM AND OTHER PURPOSES **NR**

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION EXPENDITURE AUTHORITY

PROCEDURE - PAGE NO.

11.50.30 46 of 56

SUB-SECTION REFERENCE

EFFECTIVE DATE

July 1, 2002

PROCEDURE NARRATIVE DESCRIPTION OF THE DETAIL
EXPENDITURE ACCOUNTS

REVISION NUMBER

03-001

PERMANENT IMPROVEMENTS

6600 PERMANENT IMPROVEMENTS

Defined by "An Act in relation to State Finance" (30 ILCS 105/21) as follows:

"The item 'permanent improvements' when used in an appropriation act, shall mean and include expenditures for the acquisition, enlargement or improvement of existing buildings and structures (other than repairs), the erection or construction on land of any structure or work which constitutes a substantial addition to real estate, including the total cost thereof in labor, materials, supplies, fixtures and any other costs or charges necessary or incident to the completion of the building or structure but not including equipment as herein defined or any expenditure for replacement fixtures or repair parts in connection with the repair and maintenance of property or equipment."

6611 Land, Rights of Way and Easements.

Charges for the acquisition of land or land rights, including installment purchase contracts for real estate (see 30 ILCS 105/24.8), other than leasehold for permanent improvements.

NR

6612 Land, Attorney, Appraisal, Engineering and Testing Fees.

Includes charges for attorney fees, appraisal fees, negotiation fees, title abstracts, land surveys, recording fees, and engineering and testing expenses incidental to the acquisition of land or land rights. **R**

6613 Land, Relocation Costs.

Charges incurred in the relocation of persons and/or property from land acquired for purposes of permanent improvements including such expenses as moving expenses, living expenses, and purchase of existing structures. **NR**

6616 Land, Rights of Way and Easements, Nonessential Bond Fund Projects.

Payments from bond financed funds for the acquisition of land or land rights, other than leasehold for permanent improvements for nonessential projects. **NR**

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	11.50.30 49 of 56
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	EFFECTIVE DATE January 1, 2000 REVISION NUMBER 00-002

- 6651 Planning, Nonessential Bond Fund Projects.
Payments from bond financed funds for charges incurred for studies and surveys, necessary for the planning of construction, remodeling, or site improvement for non-essential projects. Includes feasibility studies, aerial topographical surveys and historic and archeological site evaluation. **R**
- 6660 Utilities.
Charges incurred for plumbing and electrical contracting, gas line construction, and sewage systems incidental to permanent improvement project. **R**
- 6661 Utilities, Nonessential Bond Fund Projects.
Payments from bond financed funds for charges incurred for and sewage systems incidental to nonessential permanent improvement projects. **R**
- 6671 Fixed Equipment.
Charges for acquisition of fixtures, equipment, and installed machinery having a functional relationship to the operation of the building. Included would be equipment such as elevators, boilers, heating and cooling systems, generators, carpeting, venetian blinds, and drapes. **NR**
- 6672 Fixed Equipment, Nonessential Bond Fund Projects.
Payments from bond financed funds for nonessential projects for the acquisition of fixtures, equipment, and installed machinery having a functional relationship to the operation of the building. Included would be equipment such as elevators, boilers, heating and cooling systems, generators, carpeting, venetian blinds and drapes. **NR**
- 6673 Moveable Equipment.
Moveable equipment shall mean initial moveable equipment including all items of initial equipment, other than fixed equipment, which are necessary and appropriate for the functioning of a particular facility for its specific purpose and which will be used solely or primarily in the rooms or areas covered in the project. Further, such equipment is defined as manufactured items which have an extended, useful life and are not consumed in use and shall have an identity and function which will not be lost through incorporation into a more complex unit. **NR**

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	11.50.30 50 of 56
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	EFFECTIVE DATE July 1, 2002 REVISION NUMBER 03-001

- 6674 Moveable Equipment, Nonessential Bond Fund Projects.
Payments from bond financed funds for purchase of moveable equipment for nonessential projects.

Moveable equipment shall mean initial moveable equipment including all items of initial equipment, other than fixed equipment, which are necessary and appropriate for the functioning of a particular facility for its specific purpose and which will be used solely or primarily in the rooms or areas covered in the project. Further, such equipment is defined as manufactured items which have an extended, useful life and are not consumed in use and shall have an identity and function which will not be lost through incorporation into a more complex unit.

NOTE: Expenditures (projects) of \$5000 or less for improvements to real property by agencies may be charged to either a permanent improvement (6600) or contractual services (1200) line item with the following permanent improvement detail expenditure accounts: 6625, 6628, 6640, 6650, 6660 and 6671. **NR**

6900 PERMANENT IMPROVEMENTS, LUMP SUM AND OTHER PURPOSES **NR**

7700 TRANSPORTATION AND RELATED CONSTRUCTION

- 7711 Land, Rights of Way and Easements - Highways.
Charges for the acquisition of land or land rights for highway construction, including payments for easements and damages. **NR**
- 7712 Land, Attorney, Appraisal, Engineering and Testing Fees-Highways.
Includes charges for attorney fees, appraisal fees, negotiation fees, title evidence and insurance, court costs, property management, miscellaneous costs and relocation services, land surveys, recording fees, and engineering and testing expenses incidental to the acquisition of land or land rights for highway construction and land acquisition consultant services for turnkey services listed above. **R**

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	11.50.30 51 of 56
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	EFFECTIVE DATE July 1, 2001 REVISION NUMBER 02-001

- 7713 Land, Relocation Costs - Highways
Charges incurred in the relocation of persons and/or property from land acquired for purposes of highway construction, including such expenses as moving expenses, living expenses and purchases of existing structures. **NR**
- 7721 Construction and Improvement - Highways.
Charges incurred for clearing, grading, or surfacing of roads, highways or bikeways. **R**
- 7725 Repair and Maintenance - Highways.
Charges for work done on roads or highways which merely tends to preserve or restore the original condition, such as maintenance of traffic signals, mowing of right-of-way, and replacement of guard rails. **R**
- 7728 Architectural and Engineering Fees - Highways.
Charges for fees of architectural and engineering firms incidental to the construction or improvement of roads and highways. **R**
- 7731 Land, Rights of Way and Easements - Aeronautics
Charges for the acquisition of land or land rights for aeronautics construction, including payment of easements and damages **NR**
- 7732 Land, Attorney, Appraisal, Engineering and Testing Fees - Aeronautics
Includes charges for attorney fees, appraisal fees, negotiation fees, title evidence and insurance, court costs, property management, miscellaneous costs and relocation services, land surveys, recording fees, and engineering and testing expenses incidental to the acquisition of land or land rights for aeronautics construction and land acquisition consultant services to provide turnkey services listed above. **R**
- 7733 Land, Relocation Cost - Aeronautics
Charges incurred in the relocation of persons and/or property from land acquired for purposes of aeronautic construction, including such expenses as moving expenses, living expenses, and purchases of existing structures **NR**
- 7751 Land, Rights of Way and Easements - Waterways.
Charges of the acquisition of land or land rights for waterway improvements, including payments for easements. **NR**

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	11.50.30 52 of 56
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	EFFECTIVE DATE July 1, 2002 REVISION NUMBER 03-001

7752 Land, Attorney, Appraisal, Engineering and Testing Fees - Waterways.
Includes charges for attorney fees, appraisal fees, negotiation fees, title abstracts, land surveys, recording fees, and engineering and testing expenses incidental to the acquisition of land or land rights for waterway purposes. **R**

7753 Land Relocation Costs - Waterways.
Charges incurred in the relocation of persons and/or property from land acquired for purposes of waterway construction, including such expenses as moving expenses, living expenses, and purchase of existing structures. **R**

7773 Acquisition, Construction and Improvements - Waterways.
Charges incurred for the purchase or construction of structures of any type, whether by contract or otherwise pertaining to the improvement of waterways. Cost of fixtures and installed machinery having a functional relationship to the operation of buildings. To include deepening and straightening of waterways. **NR**

7788 Architectural and Engineering Fees - Waterways.
Charges for fees of architectural and engineering firms incidental to the construction or improvement of waterways. **R**

7791 Shared Waterway Agreements.
Payments by the State for its share of waterway improvements pursuant to agreements with other political subdivisions such as Federal agencies and counties. **NR**

7793 Waterway Maintenance and Operational Expenditures, Not Elsewhere Classified.
Charges for costs incurred in maintaining and operating waterway structures and related equipment throughout the State. **R**

7900 TRANSPORTATION AND RELATED CONSTRUCTION, LUMP SUMS AND OTHER PURPOSES **NR**

8800 DEBT SERVICE

8811 Current Maturities - Principal.
Charges for principal paid on bonds maturing during the current fiscal year. Appropriations for debt retirement are made only to the State Treasurer. **NR**

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	11.50.30 55 of 56
PROCEDURE	NARRATIVE DESCRIPTION OF THE DETAIL EXPENDITURE ACCOUNTS	EFFECTIVE DATE January 1, 2001 REVISION NUMBER 01-003

- 9920 Other Tax Refunds **NR**
- 9921 Inheritance Tax Refunds.
Charges for refunds of inheritance tax paid in excess or in error. **NR**
- 9923 Motor Fuel Tax Refunds.
Charges for refunds of motor fuel tax paid in excess or in error. **NR**
- 9925 Tax Refunds, Not Elsewhere Classified.
Charges for tax refunds not chargeable to another more specific tax refund account. **NR**
- 9930 Other Refunds **NR**
- 9932 Refunds to Students.
Charges for refunds made to students for tuition, fees and other charges. **NR**
- 9934 Refunds of Federal Grants.
Charges for refunds of Federal grants (including "pass-through" of Federal monies from other State agencies, local governments and non-profit organizations) received in excess or in error by the State or an agent of the State. **NR**
- 9935 Refunds of Other Grants.
Charges for refunds of grants other than Federal (also excludes "pass-through" of Federal monies from other State agencies, local governments and non-profit organizations) received in excess or in error by the State or an agent of the State. **NR**
- 9938 Refunds of Prior Calendar Year Retirement Contributions.
Charges for refunds of prior calendar year participant retirement system(s) contributions withheld in error. **NR**
- 9939 Refunds, Not Elsewhere Classified.
Charges for refunds not chargeable to another more specific refund account such as refunds of excess license fee payments. **NR**

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

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

9970 STATUTORY TRANSFERS OUT (Comptroller use only) **NR**

9995 REPLACEMENT WARRANTS (Comptroller use only) **NR**

9999 OTHER, N.E.C. (Comptroller use only) **NR**

FIXTURES

A fixture is statutorily defined for this purpose as any item of tangible personal property which is acquired with the intention of attaching it to real estate so that it becomes a part thereof (30 ILCS 105/24.8)

Examples of fixtures are:

- Fixed lighting
- Toilets, and other major plumbing components
- Furnaces
- Boilers
- Air Conditioners
- Water Heaters
- Fuse Boxes, Circuit Breakers
- Major Electrical Components
- Draperies and Drapery Rods
- Carpeting (attached)

New fixtures to be used in connection with a permanent improvement project must be charged to an appropriation for Permanent Improvements (Contractual Services if the total project does not exceed \$5,000).

Replacement fixtures, repair parts, and other equipment to be used in connection with a repair and maintenance project must be charged to an appropriation for Contractual Services regardless of whether they are purchased for a specific R & M job or stored for later use on an as needed basis

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
		11.50.50 1 of 2
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2001
PROCEDURE	GAAP ACCOUNTING CODES	REVISION NUMBER
		02-001

GAAP ACCOUNTING CODE

The GAAP Accounting Code is a four-digit identifier that will be used to group expenditures for GAAP reporting purposes. It must be placed on all vouchers. Generally, each agency has one GAAP Accounting Code except for capital outlay expenditures (1500 and 6600 major objects) and refunds (99XX major objects). Certain agencies have multiple GAAP Accounting Codes because they engage in a variety of activities. For these agencies, the GAAP Accounting Codes will vary by division. The table below lists all the possible GAAP accounting codes. The specific GAAP Accounting Codes that each State agency should use are listed in Exhibit 11.50.50-A.

<u>REQUIRED CODE</u>	<u>DESCRIPTIONS</u>
Health and Social Services:	
1300	Health
1700	Social Services
1900	Income Support
Employment and Economic Development:	
2300	Employment Security/Job Training
2700	Economic Development
Education:	
3300	Elementary & Secondary Education
3700	Higher Education
Transportation:	
4200	Highways
4500	Mass Transit
4800	Airways
Environment and Business Regulation:	
5300	Environmental Protection
5700	Business Regulation
Public Protection & Justice:	
6200	Public Safety
6500	Corrections
6800	Courts

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	EXPENDITURE AUTHORITY	PROCEDURE - PAGE NO.
		11.50.50 2 of 2
SUB-SECTION	REFERENCE	EFFECTIVE DATE
		July 1, 2002
PROCEDURE	GAAP ACCOUNTING CODES	REVISION NUMBER
		03-001

REQUIRED CODE

DESCRIPTIONS

General Government:

7200	Legislative Agencies
7500	Elected Officers
7800	Other Agencies

Debt Service:

8000	Other Financing Use
8300	Debt Service - Principal
8700	Debt Service - Interest
8900	Matured Bond and Coupons

Refunds:

9300	Income Taxes
9700	Other Refunds

Capital Outlays:

1350	Health, Capital Outlays
1750	Social Services, Capital Outlays
1950	Income Support, Capital Outlays
2350	Employment Security/Job Training, Capital Outlays
2750	Economic Development, Capital Outlays
3350	Elementary & Secondary Education, Capital Outlays
3750	Higher Education, Capital Outlays
4250	Highways, Capital Outlays
4550	Mass Transit, Capital Outlays
4850	Airways, Capital Outlays
5350	Environmental Protection, Capital Outlays
5750	Business Regulation, Capital Outlays
6250	Public Safety, Capital Outlays
6550	Corrections, Capital Outlays
6850	Courts, Capital Outlays
7250	Legislative Agencies, Capital Outlays
7550	Elected Officers, Capital Outlays
7850	Other Agencies, Capital Outlays

**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 July 1, 2002
PROCEDURE	STATUTORY REFERENCE	REVISION NUMBER 03-001

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 are provided by citation only and relate directly to the obligation process.)

State Procurement Code 30 ILCS 500 (et seq.)

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

Length of Leases 30 ILCS 500 40/25

Right to Audit Records 30 ILCS 500/20-65

**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, 2000
PROCEDURE	OBLIGATION REQUIREMENTS	REVISION NUMBER 00-002

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 July 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. 15.10.50 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 July 1, 2002
PROCEDURE	SYSTEMS CONTROL	REVISION NUMBER 03-001

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 affect the distribution of these reports and forms.

ILLINOIS OFFICE OF THE COMPTROLLER

Error Exception Slip - Obligations

DELETE

AGENCY NAME	AGENCY NUMBER	PO / CONTRACT NUMBER

The Following Conditions were found during pre-audit

- | | |
|---|--|
| <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Account requires full obligation <input checked="" type="checkbox"/> Obligation document needs more description <input checked="" type="checkbox"/> Contract subject to the Responsive Action Contractor Indemnification Act <input checked="" type="checkbox"/> Obligation document must be complete <input checked="" type="checkbox"/> Invalid appropriation account code <input checked="" type="checkbox"/> Insufficient uncommitted balance of appropriation and/or allotment -- Uncommitted balance is \$ _____ <input checked="" type="checkbox"/> Appropriation needs Governor's release <input checked="" type="checkbox"/> Document must have input format (see exhibit 15.20.10A in SAMS Manual) <input checked="" type="checkbox"/> Attempt to establish an obligation using a duplicate obligation number <input checked="" type="checkbox"/> Obligation not on open obligation file <input checked="" type="checkbox"/> Contract subject to vendor's certification that vendor is not in default on an educational loan made or guaranteed from public funds. <input checked="" type="checkbox"/> Negative amendment is greater than current balance of obligation which is \$ _____ <input checked="" type="checkbox"/> Contract pertaining to the State Idemnification Act must be approved by the Attorney General <input checked="" type="checkbox"/> Contract does not contain exclusion clause relative to State Idemnification Act <input checked="" type="checkbox"/> COD must have statement "Not Subject to State Idemnification Act" <input checked="" type="checkbox"/> Return per agency request. <input checked="" type="checkbox"/> Commodity, equipment, printing, purchases must be procured through CMS with the resulting procurement document submitted as the obligating document <input checked="" type="checkbox"/> Contracts for Consulting Services utilizing subcontractors must disclose all subcontractors and amounts to be paid or state "Will not utilize subcontractors" <input checked="" type="checkbox"/> Contract requires vendor certification that it is not barred from contract <input checked="" type="checkbox"/> Renewal of multiple year contracts must utilize original obligation no. <input checked="" type="checkbox"/> Contract requires vendor certification that it provides a drug free workplace <input checked="" type="checkbox"/> All parties to this contract must certify that the provisions of the Architectual, Engineering, and Land Surveying Qualifications Based Sections Act were complied with | <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Contract not on file <input checked="" type="checkbox"/> Contract/Lease on file not valid for current fiscal year <input checked="" type="checkbox"/> Contract/Lease must have contingency clause <input checked="" type="checkbox"/> Contract/Lease on file needs 2 party signed amendment <input checked="" type="checkbox"/> Contract/COD is not legible <input checked="" type="checkbox"/> Contract requires vendor's federal taxpayer identification number and legal status disclosure certification <input checked="" type="checkbox"/> Contract does not contain beginning and ending dates <input checked="" type="checkbox"/> Contracts for Professional or Artistic Services must contain execution dates <input checked="" type="checkbox"/> Contracts for Professional or Artistic Services exceeding \$5,000 must be reduced to writing prior to services being rendered. Original notarized affidavit plus one copy required <input checked="" type="checkbox"/> CMS assigned contract number for EDP equipment must be referenced and supporting documentation attached <input checked="" type="checkbox"/> CMS approval necessary for multi-year contracts <input checked="" type="checkbox"/> Contract/Lease requires all certifications <input checked="" type="checkbox"/> Term Contract number must be referenced <input checked="" type="checkbox"/> Contract, Lease, or purchase order does not contain bribery clause certification <input checked="" type="checkbox"/> Contract not filed within 30 days of execution. Requires original notarized affidavit plus one copy. <input checked="" type="checkbox"/> Contract must contain dollar amount to be paid <input checked="" type="checkbox"/> Contract is based on rates. Please provide rate schedule <input checked="" type="checkbox"/> Contract does not contain vendor/agency signature <input checked="" type="checkbox"/> Contract requires International Anti-boycott certification <input checked="" type="checkbox"/> CMS lease number must be the obligation number <input checked="" type="checkbox"/> Lease needs notarized disclosure of owners <input checked="" type="checkbox"/> Conflict of address and/or money amount between COD and contract or lease <input checked="" type="checkbox"/> Contract requires a 3 year record retention clause <input checked="" type="checkbox"/> Contracts over \$250,000 require the signatures of the chief executive officer, the chief legal counsel and the chief fiscal officer <input checked="" type="checkbox"/> Vendor number on modification does not match the vendor number on the original obligation |
|---|--|

Other Errors Detected During Pre-Audit

SIGNATURE

PHONE

DATE/TIME

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.10 5 of 10
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2000
PROCEDURE	INPUT REQUIREMENTS	REVISION NUMBER 01-001

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-23.1) 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 July 1, 2002
PROCEDURE	INPUT REQUIREMENTS	REVISION NUMBER 03-001

(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) Enter the Legal Status in the appropriate block. (See Exhibit 15.20.10-F)

(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-23.1) 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 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 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 July 1, 1999
PROCEDURE	INPUT REQUIREMENTS	REVISION NUMBER 00-001

(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 | |

The suggested guidelines above pertains to filling out the Contract Obligation Document (C-23.1) form.

(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-23.1) 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 Contract — Obligation Document

Agency No. (1)

Please Type

Fiscal Year (2)	Transaction Code (3)	Contract/Obligation No. (4)	Transaction Date (5)	Nine Digit Taxpayer Identification Number (6)	Legal Status (7)
Contract Action 1. <input type="checkbox"/> New (8) 2. <input type="checkbox"/> Change 3. <input type="checkbox"/> Delete		Class Code (DO NOT USE) (9)	Governor's Release No. (10)		Vendor's Name and Address (11)
Appropriation Account Code (12)		Obligation Amount (13)			
		Multiple Year Contract		Maximum Contract Amount	
		From (14) _____ To _____ Month/Day/Year Month/Day/Year		(15) _____	
		Current Fiscal Year of Contract		Annual Contract Amount	
		(16) _____ From _____ To _____ Month/Day/Year Month/Day/Year		(17) _____	
				Reimbursement Expenses Included	
		Multiple Year Contract Amounts		Year 2 — 7 (and over)	
		2	(18) _____	3	_____
		5	_____	6	_____
Description (19)					
Method of Compensation (If Multiple Rates, Specify)			Award Code		Travel Expenses
(20) _____ _____ (Rate) Per (Time)			1. <input type="checkbox"/> Bids Required 2. <input type="checkbox"/> Exempt From Bid 3. <input type="checkbox"/> Exempt/Bids Obtained 4. <input type="checkbox"/> Emergency (21)		Yes (22) _____ No _____ (23) Amount _____ Advance Payment Yes _____ No _____
(24)					
Prepared By (25)			Date _____ Contracting Agency/Division _____		
Authorized By			Date _____ Filing Agency/Division _____		

State of Illinois Contract — Obligation Document

Agency No. 3 6 0 (1)

Please Type

Fiscal Year	Transaction Code	Contract/Obligation No.	Transaction Date	Nine Digit Taxpayer Identification Number	Legal Status
(2) 0 2	(3) 2 1 1 0	(4) 0 0 0 0 A B 1 2 7	(5) 7-1-01	(6) 335 35 4966	(7) 02
Contract Action		Class Code	Governor's Release No.		Vendor's Name and Address
1. <input checked="" type="checkbox"/> New (8)		(DO NOT USE) (9)	(10)		Smith John 141 E Jackson St Chicago IL 60604 (11)
2. <input type="checkbox"/> Change					
3. <input type="checkbox"/> Delete					
Appropriation Account Code		Obligation Amount			
001-36010-1200-0000		10,000.00			
001-36001-1200-0000		75,000.00			
(12)		(13)	Multiple Year Contract		Maximum Contract Amount
			From (14) _____ To _____ Month/Day/Year Month/Day/Year		(15)
			Current Fiscal Year of Contract		Annual Contract Amount
			(16) From 7-1-01 To 6-30-02 Month/Day/Year Month/Day/Year		(17) 85,000.00
			Multiple Year Contract Amounts		Year 2 — 7 (and over)
			2 (18)	3	4
			5	6	7

Description

(19)

To provide legal services

Method of Compensation	Award Code	Travel Expenses
(If Multiple Rates, Specify)	1. <input checked="" type="checkbox"/> Bids Required	Yes <input checked="" type="checkbox"/> No (22)
150.00 Per HR _____ (Rate) (20) (Time)	2. <input type="checkbox"/> Exempt From Bid	8,000.00 Amount (23)
	3. <input type="checkbox"/> Exempt/Bids Obtained	Advance Payment
	4. <input type="checkbox"/> Emergency (21)	Yes _____ No <input checked="" type="checkbox"/>

(24) Lucy Jones	7-1-01	Illinois State Comptroller
Prepared By	Date	Contracting Agency/Division
(25) Fred Kelley	7-1-01	Illinois State Comptroller
Authorized By	Date	Filing Agency/Division

LEGAL STATUS

SAMS	SAMS DESCRIPTION
01	Individual
02	Sole Proprietor
03	Partnership/Legal Corporation
04	Corporation
06	Medical Corporation
08	Governmental
10	Estate or Trust
11	Pharmacy-Noncorporate
13	Nonresident Alien
15	Pharmacy/Funeral Home/Cemetery Corporation
16	Tax Exempt
42	Petty Cash Custodian

**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 July 1, 2002
PROCEDURE	PROCUREMENT/PURCHASE ORDER REQUIREMENTS	REVISION NUMBER 03-001

PURCHASE ORDERS AND SIMILAR DOCUMENTS

Definition:

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

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 and sub-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.
- 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.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

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

- Such other provisions as may be specifically required by law.
- 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.

For purchase orders issued directly by universities and other state agencies, the following procedure should be followed:

1. Agencies should obtain the vendor's certified TIN and legal status prior to issuing the purchase order. All such certifications should be filed for future reference/audit purposes.
2. For purposes of filing and obligating purchase orders with the Office of the Comptroller, we will accept the following certification:

By acceptance of this order, the contractor certifies that it has provided the State a correct Federal Taxpayer Identification Number and legal status disclosure which is shown on the document.

The above certification will suffice only for those purchases that do not require two-party signed agreements pursuant to SAMS.

- Any other information deemed necessary or advisable by the agency or the Attorney General.

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 July 1, 2002
PROCEDURE	PROFESSIONAL OR ARTISTIC CONTRACTS	REVISION NUMBER 03-001

PROFESSIONAL OR ARTISTIC CONTRACTS

PURPOSE

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

TIMING REQUIREMENTS

The contract liabilities 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 July 1, 2002
PROCEDURE	PROFESSIONAL OR ARTISTIC CONTRACTS	REVISION NUMBER 03-001

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 date 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 July 1, 2002
PROCEDURE	PROFESSIONAL OR ARTISTIC CONTRACTS	REVISION NUMBER 03-001

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.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.30 4 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	PROFESSIONAL OR ARTISTIC CONTRACTS	REVISION NUMBER 03-001

- 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-23.1):

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

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.40 1 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	LEASES FOR REAL PROPERTY	REVISION NUMBER 03-001

LEASES FOR REAL PROPERTY

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 July 1, 2002
PROCEDURE	LEASES FOR REAL PROPERTY	REVISION NUMBER 03-001

- 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.
- Utility payments made directly to the utility company and/or utility payments made to the vendor.
- 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.
- Subject to appropriation clause when the lease is for more than one fiscal year. Suggested language is set forth below:

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

- Educational Loan Certification if issued to an individual for goods or services.
- Bribery clause certification.
- Execution date.
- The maximum or estimated amount to be paid, where applicable.
- Signature of lessor and authorized agency representative.
- 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.
- Termination clause.
- Lease number.

.. 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.

- Lessor's Federal Taxpayer Identification Number and Legal Status Disclosure Certification.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.40 3 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	LEASES FOR REAL PROPERTY	REVISION NUMBER 03-001

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-23.1) 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.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.40 4 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	LEASES FOR REAL PROPERTY	REVISION NUMBER 03-001

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 C23.1 Form (Contract Obligation Document). The agency must retain two copies as an internal record and send the remaining copy to:

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.

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. |

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.40 5 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	LEASES FOR REAL PROPERTY	REVISION NUMBER 03-001

- 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.
- 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.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.40 6 of 6
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	LEASES FOR REAL PROPERTY	REVISION NUMBER 03-001

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 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	OTHER CONTRACT LIABILITIES	REVISION NUMBER 03-001

OTHER CONTRACT LIABILITIES

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

The contract liabilities 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 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	OTHER CONTRACT LIABILITIES	REVISION NUMBER 03-001

- . Description of services.
- . The contract term, where applicable.
- . 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.
- . Such other provisions as may be specifically required by law.
- . Any other information deemed necessary or advisable by the agency or the Attorney General.
- . 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.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.50 3 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	OTHER CONTACT LIABILITIES	REVISION NUMBER 03-001

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):

- | | |
|---|--|
| <input type="checkbox"/> Individual | <input type="checkbox"/> Governmental |
| <input type="checkbox"/> Sole Proprietor | <input type="checkbox"/> Nonresident alien |
| <input type="checkbox"/> Partnership/Legal Corporation | <input type="checkbox"/> Estate or trust |
| <input type="checkbox"/> Tax-exempt | <input type="checkbox"/> Pharmacy (Non-Corp.) |
| <input type="checkbox"/> Corporation providing or
billing medical and/or
health care services | <input type="checkbox"/> Pharmacy/Funeral Home/Cemetery
(Corp). |
| <input type="checkbox"/> Corporation NOT providing
or billing medical and/or
health care services | <input type="checkbox"/> Other: _____ |

Signature: _____ **Date:** _____

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.20.50 4 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	OTHER CONTACT LIABILITIES	REVISION NUMBER 03-001

LEASES FOR PERSONAL PROPERTY

These requirements also apply to multi-year lease, lease-purchase and installment purchase agreements for electronic data processing, telecommunications and duplicating equipment.

Leases for personal property must contain:

- . 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.
- . Appropriation Contingency Clause.
- . Signature of lessor and authorized agency representative.
- . Maximum or estimated amount to be paid, where applicable.
- . Execution date.
- . Bribery clause certification.
- . 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.
- . Such other provisions as may be specifically required by law.
- . Any other information deemed necessary or advisable by the agency or the Attorney General.
- . 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.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO.
		15.30.05 1 of 2
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE
		July 1, 1981
PROCEDURE	OBLIGATIONS ERROR EXCEPTION SLIP	REVISION NUMBER
		82-001

OBLIGATIONS ERROR EXCEPTION SLIP

PURPOSE

The Obligations Error Exception Slip (Exhibit 15.30.05-A) lists errors detected during the Comptroller's manual and computer pre-audits and is attached to all obligation documents (procurement documents, contract/obligation documents, etc.) which fail the Comptroller's pre-audits. The Obligations Error Exception Slip and the obligation documents are returned to the agency. Upon receipt of rejected obligation document(s), the agency must correct all errors and return the Obligation Error Exception Slip along with the corrected obligation document(s) to the Office of the Comptroller, Contract Obligation Section.

FREQUENCY AND DISTRIBUTION

An Obligation Error Exception Slip and subject obligation documents are sent to the obligating agency whenever an error condition occurs.

CONTENTS

REFERENCE

CONTENTS

- | | | |
|---|---------------|---|
| 1 | Heading | This area references the obligating agency, the account code and contract/obligation number of the subject obligation document. |
| 2 | Error Listing | The lower portion of the Obligation Error Exception Slip contains a listing of error conditions which may be found on the subject obligation document(s). A check mark is entered to the left of the applicable error condition(s) found. |

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.30.05 2 of 2
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	OBLIGATIONS ERROR EXCEPTION SLIP	REVISION NUMBER 03-001

REFERENCE

CONTENTS

3 Explanation

If additional errors are detected other than the above listed conditions, these will be explained in this area.

4 Signature

"Signature" indicates the individual returning the document to the agency.

NOTE: It is suggested that you familiarize yourself with the errors listed on the Error Exception Slip, so as to avoid making these types of errors in the future.

ILLINOIS OFFICE OF THE COMPTROLLER

Error Exception Slip - Obligations

AGENCY NAME	AGENCY NUMBER	PO / CONTRACT NUMBER
-------------	---------------	----------------------

(1) The Following Conditions were found during pre-audit

- | | |
|---|---|
| <ul style="list-style-type: none"> <input type="checkbox"/> Account requires full obligation <input type="checkbox"/> Obligation document needs more description <input type="checkbox"/> Contract subject to the Responsive Action Contractor Indemnification Act <input type="checkbox"/> Obligation document must be complete <input type="checkbox"/> Invalid appropriation account code <input type="checkbox"/> Insufficient uncommitted balance of appropriation and/or allotment -- Uncommitted balance is \$ _____ <input type="checkbox"/> Appropriation needs Governor's release <input type="checkbox"/> Document must have input format (see exhibit 15.20.10A in SAMS Manual) <input type="checkbox"/> Attempt to establish an obligation using a duplicate obligation number <input type="checkbox"/> Obligation not on open obligation file <input type="checkbox"/> Contract subject to vendor's certification that vendor is not in default on an educational loan made or guaranteed from public funds. <input type="checkbox"/> Negative amendment is greater than current balance of obligation which is \$ _____ <input type="checkbox"/> Contract pertaining to the State Idemnification Act must be approved by the Attorney General <input type="checkbox"/> Contract does not contain exclusion clause relative to State Idemnification Act <input type="checkbox"/> COD must have statement "Not Subject to State Idemnification Act" <input type="checkbox"/> Return per agency request. <input type="checkbox"/> Commodity, equipment, printing, purchases must be procured through CMS with the resulting procurement document submitted as the obligating document <input type="checkbox"/> Contracts for Consulting Services utilizing subcontractors must disclose all subcontractors and amounts to be paid or state "Will not utilize subcontractors" <input type="checkbox"/> Contract requires vendor certification that it is not barred from contract <input type="checkbox"/> Renewal of multiple year contracts must utilize original obligation num <input type="checkbox"/> Contract requires vendor certification that it provides a drug free workplace <input type="checkbox"/> All parties to this contract must certify that the provisions of the Architectual, Engineering, and Land Surveying Qualifications Based Sections Act were complied with | <ul style="list-style-type: none"> <input type="checkbox"/> Contract not on file <input type="checkbox"/> Contract/Lease on file not valid for current fiscal year <input type="checkbox"/> Contract/Lease must have contingency clause <input type="checkbox"/> Contract/Lease on file needs 2 party signed amendment <input type="checkbox"/> Contract/COD is not legible <input type="checkbox"/> Contract requires vendor's federal taxpayer identification number and legal status disclosure certification <input type="checkbox"/> Contract does not contain beginning and ending dates <input type="checkbox"/> Contracts for Professional or Artistic Services must contain execution dates <input type="checkbox"/> Contracts for Professional or Artistic Services exceeding \$5,000 must be reduced to writing prior to services being rendered. Original notarized affidavit plus one copy required <input type="checkbox"/> CMS assigned contract number for EDP equipment must be referenced and supporting documentation attached <input type="checkbox"/> CMS approval necessary for multi-year contracts <input type="checkbox"/> Contract/Lease requires all certifications <input type="checkbox"/> Term Contract number must be referenced <input type="checkbox"/> Contract, Lease, or purchase order does not contain bribery clause certification <input type="checkbox"/> Contract not filed within 30 days of execution. Requires original notarized affidavit plus one copy. <input type="checkbox"/> Contract must contain dollar amount to be paid <input type="checkbox"/> Contract is based on rates. Please provide rate schedule <input type="checkbox"/> Contract does not contain vendor/agency signature <input type="checkbox"/> Contract requires International Anti-boycott certification <input type="checkbox"/> CMS lease number must be the obligation number <input type="checkbox"/> Lease needs notarized disclosure of owners <input type="checkbox"/> Conflict of address and/or money amount between COD and contract or lease <input type="checkbox"/> Contract requires a 3 year record retention clause <input type="checkbox"/> Contracts over \$250,000 require the signatures of the chief executive officer, the chief legal counsel and the chief fiscal officer <input type="checkbox"/> Vendor number on modification does not match the vendor number on the original obligation |
|---|---|

(3) Other Errors Detected During Pre-Audit

5/15/00 12:12:06 PM

SIGNATURE

PHONE

DATE/TIME

(4)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.30.30 1 of 4
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	CONTRACT AND OBLIGATION RECONCILIATION	REVISION NUMBER 03-001

CONTRACT AND OBLIGATION RECONCILIATION

The Agency Contract Report and the Obligation Activity Report must be reconciled before the next monthly cycle. It is the responsibility of each agency to compare the information contained on these reports to their own internal records. Agencies with access to SAMS automated records, may perform alternate reconciliation methods. Once the reconciling items have been identified, the discrepancies should be reported to the Comptroller's Office immediately for correction.

This ensures the accuracy of the agency's internal records and the information recorded by the Comptroller. The reconciliation of these reports also avoids delays in processing of Obligations/Contracts and voucher payments that would otherwise be rejected due to errors in our respective files. There are three standardized forms to expedite the reconciliation process. These forms are the Expenditure Transfer Request form (SCO-415), and the Obligation Reconciliation Notice (C-80-A).

Expenditure Transfer Request (SCO-415) (Exhibit 15.30.30-A)

The Expenditure Transfer Request must be submitted to the Funds and Appropriations Accounting Section of the Comptroller's Office in the event a voucher transaction is charged to the wrong expenditure account. The completion of the obligation information on this form will allow the corrective action to be taken in regards to the obligation WITHOUT SEPARATE NOTIFICATION TO THE OBLIGATIONS SECTION. This form must be utilized when the adjustment involves an expenditure authority account code change. Refer to SAMS Procedure 11.40.30 for instructions on completing the Expenditure Transfer Request form.

Obligation Reconciliation Notice (C-80-A) (Exhibit 15.30.30-B)

This form is used by the agency to identify discrepancies and refunds which require corrective action to be taken by the Comptroller's Office. (For examples of possible errors, see page 4 of this procedure.) The request for correction(s) for obligation reconciliation is made by completing blanks (1) thru (12) and (20) thru (24). For Obligation refunds, complete blanks (1) thru (4) and (13) thru (24). Attach legible copies of vouchers or other necessary documentation. Do not include "in-transit" items on this form. This form is to be ONLY for voucher transactions charged to a wrong obligation within an expenditure authority account. For expenditure transfers involving obligations, see Exhibit 15.30.30-A.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.30.30 2 of 4
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	CONTRACT AND OBLIGATION RECONCILIATION	REVISION NUMBER 03-001

CONTENTS

1. Enter the agency name.
2. Enter the voucher number.
3. Enter the expenditure account code.
4. Enter the fiscal year.
5. Specify the original obligation number(s). (If an obligation was not liquidated, then "00" must be cited.)
6. Leave blank.
7. Enter the payment amount.
8. Enter total payment amount.
9. Enter the correct obligation number(s).
10. Leave blank.
11. Enter the correct payment amount.
12. Enter the correct total payment amount.
13. Warrant Number.
14. Warrant Date.
15. Warrant Amount.
16. Enter the correct obligation number.
17. Mark the appropriate box for which action is to be taken on the warrant.
18. Mark the appropriate box indicating the type of refund.
19. Enter amount to be returned to obligation.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.30.30 3 of 4
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	CONTRACT AND OBLIGATION RECONCILIATION	REVISION NUMBER 03-001

20. Provide explanation for reconciliation.
21. Name of contact person.
22. Telephone number of contact person.
23. Signature authorizing reconciling action.
24. Date of authorizing signature.

Examples of Possible Errors:

1. Voucher liquidated incorrect obligation within the correct expenditure account.
2. Voucher liquidated one obligation and should have liquidated multiple obligations.
3. Obligation liquidated by the same voucher more than once.
4. Voucher liquidated the obligation, the warrant was subsequently canceled for redeposit.
5. Voucher liquidated the obligation, the warrant was subsequently refunded.

Contract Reconciliation

Contract corrections can be made by the agency submitting COD documents.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.30.30 4 of 4
SUB-SECTION	OUTPUT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	CONTRACT AND OBLIGATION RECONCILIATION	REVISION NUMBER 03-001

Reconciliation-Obligations Error Exception Slip (SCO-390) (Exhibit 15.30.30-D)

This form is used by the Comptroller's Office to list errors identified in conjunction with the manual reconciliation process of obligations and contracts which have been submitted by the agency(s). When the Comptroller's Office is unable to complete an agency-requested correction, the reconciliation and documentation will be returned with the Error Exception Slip attached. This form will identify the problems that need to be resolved by the agency prior to completing the requested reconciliation. The agency, upon receipt of a rejected reconciliation must correct the error conditions listed and return the Exception Slip, reconciliation notice and documentation to the Office of the Comptroller.

CONTENTS

1. Heading Identifies the submitting agency, the expenditure authority account code and obligation number.
2. Attention This identifies the individual responsible for agency correction.
3. Error Listing This identifies the error conditions existing on the returned reconciliation notice.
4. Comments Further explanation of errors not listed above. May also be used for the agency to comment or explain existing conditions.
5. Signature The individual's signature returning the reconciliation to the agency, telephone number and date of return. Also, the individual's signature correcting the error, telephone number and date of correction.



Expenditure Transfer Request

Original Expenditure Account Code No.	FY _____	Correct Expenditure Account Code No.	FY _____
Warrant Issue Date		Warrant No.	
Voucher No.		Amount	\$ _____
Original Object		Correct Object	
Original Obligation No. and Accounting Line	_____	Correct Obligation No. and Accounting Line	_____
Amount	\$ _____	Amount	\$ _____
Vendor Name and Number	_____		
Reason for Transfer: _____			
If further information is needed Contact: Name _____ Phone _____			
Send Correspondence to: Name _____ Address _____			
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 _____ MW No. _____ JV No. _____	



Obligation Reconciliation Notice

*Mandatory Entry One Correction Per Form Attach Supporting Documentation See SAMS 15.30.30 For Further Information		*Agency Name (1)			*Voucher Number (2)	
		*Expenditure Account Code (3)			*Fiscal Year (4)	
Originally Charged As			Should Be Charged To			
Obligation Number	F/P	Payment Amount	Obligation Number	F/P	Payment Amount	
(5)	(6)	(7)	(9)	(10)	(11)	
Total Payment Amount		(8)	Total Payment Amount		(12)	
* Warrant Number (13)		* Warrant Date (14)		Warrant Amount (15)		
Obligation Number (16)	Deobligation <input type="checkbox"/>	(17)	(18)	Refund	Amount to be Returned to Oligation (19)	
	Cancelled <input type="checkbox"/>		Full <input type="checkbox"/>	Partial <input type="checkbox"/>		
	Redeposit <input type="checkbox"/>					
Explanation (20)						
If further information is needed contact						
*Name (21) _____			*Phone (22) _____			
*Authorized Signature (23) _____			*Date (24) _____			



Contract Reconciliation Notice

*Mandatory Entry Complete Only Areas In Which A Correction Is Required See SAMS 15.30.30 for Further Information			*Agency Name (1)				*Agency Number (2)	
			*Fiscal Year (3) _____		*Transaction Code _____ 0 0		*Contract/Obligation Number (5) _____	
Vendor Identification Number			Multiple Year Contract				Maximum Contract Amount	
Fein/SSN Zip Code Type Code			(8)				(9)	
(6)			From _____ To _____ Mo. Day Yr. Mo. Day Yr.				\$ _____	
Vendor Name and Address			Current Fiscal Period of Contract				Current Contract Amount	
(7)			(10)				(11)	
			From _____ To _____ Mo. Day Yr. Mo. Day Yr.				\$ _____	
			Multiple Year Contract Amounts					
			2		3		4 (12)	
			5		6		7	
Method of Compensation (13)		Award Code (14)	(15) Travel		YTD Liquidated Amount		YTD Obligated Amount	
_____ per _____ rate time		1 2 3 4	<input type="checkbox"/> Yes <input type="checkbox"/> No Amount		(16)		(17)	
			\$ _____		\$ _____		\$ _____	
Contract Description (18)								
Explanation								

If further information is needed contact:

*Name _____ (20)

*Telephone _____ (21)

*Authorized Signature _____ (22)

*Date _____ (23)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	EFFECTIVE DATE
PROCEDURE	COMPTROLLER'S RULES ON CONTRACT CONTENT	REVISION NUMBER
		15.50.10 9 of 24
		January 1, 2000
		00-002

8) A sample of the affidavit referenced in this subsection is provided as Appendix D to this Part. Any affidavit substantially similar to that provided in Appendix D will be accepted by the Comptroller.

d) Contracts subject to "AN ACT to provide for representation and indemnification in certain civil lawsuits (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 15 of the State Comptroller Act shall run from the date of approval.

(Source: Amended at 14 Ill. Reg. 5757, effective April 5, 1990)

Section 290.1205 Leases for Real Property

- a) Definition: This category includes all agreements for the rental of real property.
- b) In addition to complying with Section 290.1203, leases for real property must contain:
- 1) Lessor's name and address.
 - 2) Leasing agency's name.
 - 3) Description and location of property (address).
 - 4) Beginning and ending dates of lease.
 - 5) Monthly and annual rental amount, where applicable.
 - 6) Disclosure of identity of owners, trust beneficiaries, and shareholders entitled to receive more than 7 1/2% of the total distributable income of any corporation having an interest in such property, where required by Section 3.1 of "AN ACT to prevent fraudulent and corrupt practices in the making or accepting of official appointments and contracts by public officers" (50 ILCS 105/3.1).
- Suggested language is set forth below:

AFFIDAVIT

The undersigned, being first duly sworn on oath states that he is (State Title) and that the names of all the beneficiaries of a certain title holding trust, established by a Trust Agreement dated _____, identified as Trust No. _____, known as _____ are:

(List beneficiaries)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.50.10 10 of 24
SUB-SECTION	REFERENCE	EFFECTIVE DATE July 1, 2002
PROCEDURE	COMPTROLLER'S RULES ON CONTRACT CONTENT	REVISION NUMBER 03-001

The undersigned further states that the names of all shareholders entitled to receive more than 7 1/2% of the total distributable income of any corporation having an interest in the real property are:

(List shareholders)

(Notarization)

(Signature of Trustee)

However, if stock in a corporation is publicly traded and there is no individual having greater than a 7 1/2% interest, then a statement to that effect, subscribed to under oath by an officer of the corporation or its managing agent, will satisfy the disclosure statement requirement.

- 7) Subject to Appropriation Contingency Clause. Suggested language is set forth below:

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

- 8) The county in which the property is located.
- 9) Bribery clause certification. (See Section 290.1203 (b)).
- 10) Execution date. (See Section 290.1203 (c)).
- 11) The maximum or estimated amount to be paid, where applicable. (See Section 290.1203 (e)).
- 12) Signature of lessor and authorized agency representative.
- 13) Federal Taxpayer Identification Number and legal status disclosure certification (See Section 290.Appendix B (16)).
- 14) Educational loan certification (See Section 290.1203 (1)).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	EFFECTIVE DATE
PROCEDURE	COMPTROLLER'S RULES ON CONTRACT CONTENT	REVISION NUMBER

15) Such other provisions as may be specifically required by law.

16) Any other provisions deemed necessary or advisable by the agency, the Attorney General or, where applicable, the Department of Central Management Services.

(Source: Amended at 14 Ill. Reg. 5757, effective April 5, 1990)

Section 290.1206 Leases for Personal Property (See Note at end of this Section)

- a) Definition. Included are agreements for the rental of personal property.
- b) In addition to complying with the requirements of Section 290.1203, leases for personal property must contain:
 - 1) Lessor's name and address.
 - 2) Leasing Agency's name.
 - 3) Beginning and ending dates of agreement.
 - 4) Description of personal property (where applicable, serial numbers should be included).
 - 5) Monthly and annual payment amounts, where applicable.
 - 6) Subject to Appropriation Contingency Clause.
 - 7) Signature of lessor and authorized agency representative.
 - 8) Maximum or estimated amount to be paid, where applicable. (See Section 290.1203 (e)).
 - 9) Execution date. (See Section 290.1203 (c)).
 - 10) Bribery clause certification. (See Section 290.1203 (b)).
 - 11) 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).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.50.10 12 of 24
SUB-SECTION	REFERENCE	EFFECTIVE DATE July 1, 2002
PROCEDURE	COMPTROLLER'S RULES ON CONTRACT CONTENT	REVISION NUMBER 03-001

- 12) The maximum or estimated annual amount, where subject to calculation.
- 13) Federal Taxpayer Identification Number and legal status disclosure certification (See Section 290.Appendix B (16)).
- 14) Bid-rigging/bid rotating certification, where applicable (See Section 290.1203 (k)).
- 15) Educational loan certification (See Section 290.1203 (1)).
- 16) Such other provisions as may be specifically required by law.
- 17) Any other information deemed necessary or advisable by the agency or the Attorney General.

AGENCY NOTE: These requirements also apply to multi-year lease, lease-purchase and installment purchase agreements for electronic data processing, telecommunications and duplicating equipment which are authorized by Section 5.1 of the Illinois Purchasing Act.

(Source: Amended at 14 Ill. Reg. 5757, effective April 5, 1990)

Section 290.1207 Construction Contracts

- a) This category includes contracts for permanent improvements, highway and waterway construction, and similar construction.
- b) In addition to complying with Section 290.1203, construction contracts must contain:
 - 1) Vendor name and address.
 - 2) Agency name.
 - 3) Description of services.
 - 4) Location(s) where services are to be performed, where applicable.
 - 5) Contract time.
 - 6) Contract sum.
 - 7) Payment schedule.
 - 8) Bribery clause certification. (See Section 290.1203 (b)).
 - 9) Execution date. (See Section 290.1203 (c)).
 - 10) Steel Production Procurement Certification.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO.
SUB-SECTION	REFERENCE	EFFECTIVE DATE
PROCEDURE	COMPTROLLER'S RULES ON CONTRACT CONTENT	REVISION NUMBER

15.50.10 13 of 24

July 1, 2002

03-001

- 11) Signatures of contractors and authorized agency representative.
- 12) Federal Taxpayer Identification Number and legal status disclosure certification (See Section 290.Appendix B (16)).
- 13) Bid-rigging/bid rotating certification, where applicable (See Section 290.1203 (k)).
- 14) Educational loan certification (See Section 290.1203 (l)).
- 15) Such other provisions as may be specifically required by law.
- 16) Any other information deemed necessary or advisable by the agency or the Attorney General.

(Source: Amended at 14 Ill. Reg. 5757, effective April 5, 1990)

Section 290.1208 Contracts with Governmental Agencies

- a) Definition. This category includes contracts with other State agencies, units of local government and the federal government.
- b) Contract with governmental agencies must contain:
 - 1) Name of governmental agency.
 - 2) Name of contracting agency.
 - 3) Description of services.
 - 4) Maximum or estimated amount to be paid, where applicable. (See Section 290.1203 (e)).
 - 5) The contract term where applicable.
 - 6) Payment rates, where applicable.
 - 7) Execution date. (See Section 290.1203 (c)).
 - 8) Signatures of authorized agency representatives.
 - 9) Such other provisions as may be specifically required by law.
 - 10) Any other information deemed necessary or advisable by the agency or the Attorney General.

Section 290.1209 Purchase Orders and Similar Documents

- a) Definition:
 - 1) This category is limited to documents involving the purchase of tangible personal property. Purchase orders as that term is here defined may be only used for payments from the electronic data processing, commodities, telecommunications, printing, equipment, operation of automotive equipment, or lump sum line items.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	OBLIGATIONS	PROCEDURE - PAGE NO. 15.50.10 14 of 24
SUB-SECTION	REFERENCE	EFFECTIVE DATE July 1, 1990
PROCEDURE	COMPTROLLER'S RULES ON CONTRACT CONTENT	REVISION NUMBER 91-001

- 2) The fact that an agency labels a document a purchase order does not exempt it from meeting the criteria set forth in the applicable Sections 290.1204 through 290.1208, if the document pertains to a transaction that is generally evidenced by a contract or lease.
- b) Purchase orders must contain:
- 1) Vendor's name and address.
 - 2) Description of property (where applicable serial numbers should be included).
 - 3) Amount to be paid (in some cases a specification of unit prices is acceptable).
 - 4) Agency name.
 - 5) Execution date.
 - 6) Signature of authorized agency representative, where applicable.
 - 7) Bribery clause certification.
 - 8) Federal Taxpayer Identification Number and legal status disclosure certification (See Section 290.Appendix B (16)).
 - 9) Bid-rigging/bid rotating certification, where applicable (See Section 290.1203 (k)).
 - 10) Educational loan certification (See Section 290.1203 (l)).
 - 11) Such other provisions as may be specifically required by law.
 - 12) Any other information deemed necessary or advisable by the agency or the Attorney General.
- c) Comptroller Approval. The format of purchase orders must be approved by the Comptroller.

(Source: Amended at 14 Ill. Reg. 5757, effective April 5, 1990)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.10.40 1 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 1999
PROCEDURE	DOCUMENT DESCRIPTION	REVISION NUMBER 00-001

DOCUMENT DESCRIPTION

The documents associated with the vouchering functionality within SAMS may be categorized as either source documents or output reports. Following is a brief description of the documents found in each category. Detailed document descriptions, associated preparation instructions and handling procedures are located in subsections 20 and 30.

SOURCE DOCUMENTS

1. Vouchers

A voucher is a document which, when properly approved and certified, authorizes the Comptroller to order payment. Following is a brief description of each type of voucher processed in SAMS.

A. Travel Voucher, C-10 (Exhibit 17.20.10-A)

The Travel Voucher is used by State employees, wards of the State, charges of the State, and contractual employees to claim reimbursement for official business related travel expenses. These vouchers cannot be submitted paperless. Its primary data elements are itemized claims for expenses incurred during official business related travel.

B. Invoice-Voucher, C-13 (Exhibit 17.20.20-A)

The Invoice-Voucher is used for all requests for payments except Personal Services, Travel, and those instances in which List Vouchers are used. Its primary data elements are beginning and ending service dates, GAAP function code, detailed descriptions of articles and services rendered, and the liquidation and expenditure data associated with the transaction.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.10.40 2 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2002
PROCEDURE	DOCUMENT DESCRIPTION	REVISION NUMBER 03-001

C. Paperless Voucher

The Paperless Voucher is used to request a payment to a vendor without completing an Invoice-voucher. The primary data elements for a paperless voucher are the same as an invoice-voucher. Travel (C-10), petty cash, fixed charge vouchers (30 ILCS 105/11), and deceased employee death benefits (30 ILCS 105/14a) cannot be submitted paperless.

D. List Voucher, C-14 (Exhibit 17.20.35-A)

The List Voucher is used to group together on one form, multiple payments to different payees for a single purpose when there is only one expenditure object code and one appropriation account code. The List Voucher may not exceed 99 payees. Its primary data elements are beginning and ending service dates, GAAP function code, the payee name and address, payee vendor number, amount of the payment and an explanation of payments to be made.

2. Schedule, C-11 (Exhibit 17.20.40-A)

A Schedule is a control document used to transmit batches of vouchers within the same fund, appropriation and fiscal year. With the exception of List Vouchers, all vouchers submitted to the Comptroller must be scheduled. Each Schedule page may contain up to 20 vouchers (Travel Vouchers, Invoice-Vouchers, Contractual Service Vouchers). The primary data elements of the Schedule are voucher number, appropriation account code, voucher number range, payee name and amount of expenditure. A completed Schedule is attached to the vouchers it covers. Note: Travel Vouchers and Contractual Service Vouchers must be batched separately behind one Schedule.

3. Contractual Service Voucher, C-02 (Exhibit 17.20.55-A)

The Contractual Service Voucher is used for requesting 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, stipends, etc. For any exceptions, the Comptroller's Office must be contacted for authorization.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.10.40 3 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2002
PROCEDURE	DOCUMENT DESCRIPTION	REVISION NUMBER 03-001

4. Agency Tape Balance Report (Exhibit 17.20.60-A)

An Agency Tape Balance Report is a computer generated balance report which is forwarded to the Comptroller with each commercial voucher tape. The report must contain the contents of the Header Record, each Schedule Record, and the Trailer Record in a labeled and clearly defined format. The Agency Tape Balancing Report must be in the format specified in Exhibit 17.20.60-A.

5. Signature Card, SCO-095 (Exhibit 17.20.65-A)

The Signature Card is used to provide specimen signatures to the Comptroller for persons authorized to sign the agency head approval line on vouchers or 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.

6. Magnetic Tape Transmittal Control Slip (Exhibit 17.20.70-A)

A Magnetic Tape Transmittal Control Slip is a control document used to transmit an automated voucher file and its accompanying hard copy documents to the Comptroller. Its principal data elements are the name, address and phone number of the transmitting agency, tape reel number, tape control totals, tape identifier and the number of batches of hard copy documents accompanying the tape reel. A Magnetic Tape Transmittal Control Slip is attached to each reel before it is sent to the Comptroller. Then the tape, Magnetic Tape Transmittal Control Slip, Agency Tape Balance Report and associated batch of documents are forwarded to the Comptroller.

OUTPUT REPORTS

1. Agency Delete Document Report (Exhibit 17.30.20-A)

The Delete Document Report is a list of all vouchers with an error condition that has been deleted by the Illinois Office of the Comptroller for return to the agency.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.10.40 4 of 4
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2002
PROCEDURE	DOCUMENT DESCRIPTION	REVISION NUMBER 03-001

2. PV Modifications Document (Exhibit 17.30.15-A)

The PV Modification Document is used by an agency to notify the Illinois Office of the Comptroller of the change to be made to correct an error condition on a voucher.

3. Confirmation of Authorized Signatures (Exhibit 17.30.30-A)

The Confirmation of Authorized Signatures is a periodic report used to confirm the Comptroller's listing of individuals authorized to approve vouchers and the types of vouchers each individual may approve. The agency is responsible for checking the report to ensure that the listing is correct. After any corrections are noted, the report should be signed by the agency head and return to the Office of the Comptroller.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION PRE-AUDIT AND COMMERCIAL VOUCHERING

PROCEDURE - PAGE NO.

Exhibit 17.20.65-A

SUB-SECTION INPUT PROCEDURES

EFFECTIVE DATE

July 1, 1999

PROCEDURE SIGNATURE CARD (Form SCO-095)

REVISION NUMBER

00-001



**Signature Authorization
(SAMS PROCEDURE 17.20.65)**

<p>1. Typed Name of Person Authorized to Sign or Affix Agency Head Signature</p> <p>John Agency Head</p>	<p>2. Agency – Typed</p> <p>Lake Development Agency</p>	
<p>3. Specimen Signature (as it will appear on the Voucher Certification)</p> <p>By _____</p>	<p>4. Agency Code</p> <p>801</p>	<p>5. Social Security No.</p> <p>000-00-0000</p>
<p>6. Vouchers Authorized to Sign:</p> <p>? C-12, C-13, C-14 & C-02</p> <p>? Payroll Voucher</p> <p>? Travel Voucher</p> <p>? Other, Please Specify _____</p>		
<p>7. Approval. I certify that I am the duly elected/appointed <u>Director</u> (title) of the <u>Lake Development Agency</u> (name of agency) designated by Section 10 of "An Act in relation to State Finance" as the officer responsible for certifying and approving vouchers for this Agency. I hereby approve the signature delegation authorized by this form.</p> <p><u>John Agency Head</u> <u>January 1, 1999</u></p> <p>Signature of Agency Head Effective Date</p>		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. Exhibit 17.20.65-B
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	SIGNATURE CARD (Form SCO-095)	REVISION NUMBER 03-001



**Signature Authorization
(SAMS PROCEDURE 17.20.65)**

1. Typed Name of Person Authorized to Sign or Affix Agency Head Signature <u>John Agency Head</u>	3. Agency – Typed <u>Lake Development Agency</u>	
2. Specimen Signature (as it will appear on the Voucher Certification) By <u>John Agency Head</u>	4. Agency Code <u>801</u>	5. Social Security No. <u>000-00-0000</u>
	6. Vouchers Authorized to Sign: <input checked="" type="checkbox"/> C-12, C-13, C-14 & C-02 <input checked="" type="checkbox"/> Payroll Voucher <input checked="" type="checkbox"/> Travel Voucher <input type="checkbox"/> Other, Please Specify _____	
7. Approval. I certify that I am the duly elected/appointed <u>Director</u> (title) of the <u>Lake Development Agency</u> (name of agency) designated by Section 10 of "An Act in relation to State Finance" as the officer responsible for certifying and approving vouchers for this Agency. I hereby approve the signature delegation authorized by this form. <u>John Agency Head</u> <u>January 1, 2002</u> Signature of Agency Head Effective Date		

SCO-095 1/99-2,000

EXAMPLE OF A COMPLETED CARD
FOR AN AGENCY HEAD

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PRE-AUDIT AND COMMERCIAL VOUCHERING	PROCEDURE - PAGE NO. 17.30.20 1 of 1
SUB-SECTION	PROCEDURE-OUTPUT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	DELETE DOCUMENT REPORT	REVISION NUMBER 03-001

DELETE DOCUMENT REPORT

PURPOSE

All agencies will receive the Delete Document Report (Exhibit 17.30.20-A) when a voucher is deleted and returned to the submitting agency.

SEQUENCE

The Delete Document Report is sequenced by agency, voucher number and reason for deletion.

FREQUENCY

A Delete Document Report is sent to the transmitting agency whenever an uncorrectable error condition occurs. Deleted paper vouchers will accompany the report.

DISTRIBUTION

The Delete Document Report and paper vouchers are returned to the agency which transmitted them to the Comptroller.

IMPORTANT NOTICE: This form is to be used only for State of Illinois Recurring Payments.

If you wish your payments sent to your financial institution for deposit into your savings or checking account, you must complete this form to authorize this action. Some agencies may require your financial institution to verify routing and account information. The State Comptroller will forward your recurring payments to the destination you authorize. The financial institution may be any bank, savings bank, savings and loan association or similar institution, or Federal- or state-chartered credit union that is a member of the Automated Clearing House Access Program. If you do not have an account at such a facility, you must contact a qualifying financial institution and establish an account prior to enrolling for direct deposit.

INSTRUCTIONS

Please type or print in ink all information requested.

1. Type or print the payee's **Social Security Number**. Do not include dashes.
2. Type or print the name of the person to whom the payment is made. This is the **Payee Name** except where a representative payee has been appointed or a guardian or conservator has been appointed by a Court.
3. Type or print the **Name of Program Agency**.
4. **Type/Print Payee Name** in the space provided, sign where indicated (**Signature of Payee**) and print **Date**.
5. Type or print the **Work Area Code and Telephone Number** of the payee or a number where the payee can be reached during the day.
6. Type or print the **Name of Financial Institution** in which the payee's account resides.
7. Type or print the **Financial Institution Area Code and Telephone Number**.
8. Type or print the financial institution **Branch Address, City, State, Zip Code** where the payee's account resides.
9. Type or print the 9-digit **Financial Institution Routing Number** that appears at the bottom of the payee's printed checks. (The program agency may require the payee to have this information verified by the financial institution prior to submitting the authorization form.)
10. Type or print the **Payee Account Number** that also appears at the bottom of the payee's printed checks. The number of digits varies among institutions.
11. **You must select one** account type to receive recurring payments (**Checking or Savings**). Payee must indicate which one of his accounts (Savings or Checking) should receive the recurring direct deposits.
12. **Attach a voided check** before submitting this completed form to your agency's payroll clerk. Do not substitute a deposit slip for the voided check. Financial institutions may alter numbers that appear on deposit slips for internal purposes.

CANCELLATION INSTRUCTIONS

When entered in the payee's record with the program agency, this authorization will remain in effect until canceled by notice to the program agency by the payee or in the event of death of the payee or the beneficiary of this payment. The financial institution should also be notified if the payee cancels this agreement. The financial institution may cancel their agreement by providing the payee with a written notice 30 days in advance of the cancellation date. The payee must advise the program agency immediately if this authorization is cancelled. The financial institution cannot cancel this authorization by advice to the program agency.

Privacy Act Notice

You previously provided your Taxpayer Identification Number (TIN), i.e. your social security number or your employer identification number, to the State of Illinois upon becoming a State of Illinois payee. Section 6109 of the Internal Revenue Code requires you to give your correct TIN to persons, such as the State of Illinois Office of the Comptroller, who must file documents with the Internal Revenue Service to report income paid to you, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA. The Illinois Office of the Comptroller, as administrator of the direct deposit program, requests verification of your TIN on the Authorization for Deposit of Recurring Payments. Your TIN verification enables proper payee identification and corresponding direction of payments as specified on your completed Authorization for Deposit of Recurring Payments. While not mandatory, failure to provide your TIN on the Authorization precludes your participation in the direct deposit program.

COMMERCIAL

(For vendors who provide goods and services to the State of Illinois)



Authorization for Direct Deposit of Payments

Sign and return completed form to:
OFFICE OF STATE COMPTROLLER DANIEL W. HYNES
Attn: Electronic Commerce
325 West Adams Street, 4th Floor
Springfield, Illinois 62704-1871

(Please type or print in ink)

A _____
Taxpayer Identification Number

B This is my: Social Security Number
 Federal Employer I.D. Number

C _____
Payee Last Name (or Company Name)

D _____
Payee First Name

E _____
Mailing Address (Indicate Suite, Apartment Number, or P.O. Box, if applicable)

F _____
City, State, Zip Code

G (____) _____ ? _____
Area Code and Telephone Number

H (____) _____ ? _____
FAX Number, if available

I You must check **one** of these options:
A. I do not require any remittance information.
B. I require an invoice number and invoice date.

I certify that the information provided on this form is correct. I authorize the State of Illinois Office of the Comptroller to direct payments for crediting in my account at the financial institution designated on this form and to initiate, if necessary, debit entries and adjustments for any credit entries in error. If a direct deposit payment cannot be made, I understand that payment will be mailed to the payee address that appears on the payment voucher. This authorization is applicable to all Commercial payments issued by the Comptroller to the payee's Taxpayer Identification Number, except where authorized by the payee for other State programs.

J _____
Name of Authorizing Person (Please print)

K _____
Signature of Authorizing Person

L _____
Date

M (____) _____ ? _____
Area Code and Telephone Number

N _____
E-mail Address (if available)

----- Financial Institution Information -----
NOTE: It is recommended that you contact your financial institution to verify the transit routing number. If you need remittance you should also notify your institution that State payments will be transmitted in the Corporate Trade Exchange (CTX) format with multiple addenda records.

O _____
Financial Institution Routing Number

P _____
Payee Account Number

Q You must select **one** of the following options:
 Direct deposit to my **CHECKING** account.
 Direct deposit to my **SAVINGS** account.

R _____
Name of Financial Institution

S (____) _____ ? _____
Financial Institution Telephone Number



Instructions for Completing "Authorization for Direct Deposit of Payments" Form

IMPORTANT: *Illinois Direct Deposit* currently limits vendors to **one bank account per Vendor Number** (SSN/FEIN). Before enrolling, be sure that you are authorized to direct all State of Illinois payments issued under your Vendor Number into one account. If you are uncertain, you may review your payment history on the *Vendor Payments* section of the Comptroller's Web site (www.ioc.state.il.us) or call the Comptroller's Office at 217/557-0930 for assistance.

[To reduce the risk of errors, please type or print (in ink) the information requested on the form.]

1. Enter the payee's Vendor Number (SSN or FEIN) and check the appropriate type (SSN or FEIN) below.
2. Enter Payee's Last Name (or Company Name) and First Name as it appears on current payments.
3. Enter Payee's Mailing Address (including applicable suite, apartment or post office box numbers). This should be the address of the payee where mailings from the Comptroller would be directed, if necessary, regarding the direct deposit program.
4. Enter City, State and Zip Code for the Mailing Address entered on Line 3.
5. Enter Payee's Area Code and Telephone Number.
6. If applicable, enter the Area Code and Telephone Number of payee's fax machine.
7. REMITTANCE OPTIONS: Your need for remittance information (vendor invoice number, invoice date) determines the manner in which your payments will be processed by the Comptroller's Office. Please read the information below carefully before selecting an option:
 - ✍ **OPTION A:**
Select this option if you **don't need any remittance information**. By doing so, you instruct the Comptroller's Office to direct all Commercial payments electronically, whether or not electronic remittance information is provided by paying agencies. *NOTE: If you receive **Adoption, Guardianship, Foster Care Subsidy** or **Child/Day Care** payments from the Department of Children and Family Services or the Department of Human Services, **you must select this option (A)** because these agencies do not always provide the information required on their payment vouchers.*
 - ✍ **OPTION B:**
Select this option if you **do** need minimal remittance information (Vendor Invoice Number, Invoice Date). If the paying agency enters this information on the voucher, the Comptroller's Office will transmit the information electronically with the payment to your financial institution. If the paying agency does **not** provide the required information, the Comptroller's Office will generate a warrant (paper check) and mail it to you at the address that appears on the payment voucher.
IMPORTANT NOTE: If you need remittance information, it is important that you contact your financial institution and discuss how they will provide your electronic remittance information to you. They will need to know that State of Illinois electronic payments are presented as Corporate Trade Exchange (CTX) transactions with multiple addenda records formatted in the ANSI X12 820 Standard through the Electronic Data Interchange (EDI) process.
8. After reading the Certification Statement, the Authorizing Person prints his/her name, signs where indicated (in ink) and enters the Date the form is signed.
9. Enter the Authorizing Person's Area Code, Telephone Number (and E-mail address, if available).
10. Enter the transit Routing Number of payee's Financial Institution.
11. Enter the payee's designated Account Number.
12. Indicate with a check mark the Type of account designated, whether Checking or Savings.
13. Enter the name of payee's Financial Institution and its Area Code and Telephone Number.

MEDICAID PAYEES who enroll for direct deposit will continue to receive their EOBs (Explanation of Benefits) through the mail from the agency.

NON-MEDICAID PAYEES will only receive remittance information electronically IF entered by the paying agency on the payment voucher. Limited information may also be viewed on the Comptroller's web site.

Privacy Act Notice: You previously provided your Taxpayer Identification Number (TIN), i.e. your social security number or your employer identification number, to the State of Illinois upon becoming a State of Illinois payee. Section 6109 of the Internal Revenue Code requires you to give your TIN to persons, such as the State of Illinois, who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA. The Illinois Office of the Comptroller, as administrator of the Illinois Direct Deposit program, requests verification of your TIN on the Authorization for Direct Deposit of Payments. Your TIN verification enables proper payee identification and corresponding direction of payments as specified on your completed Authorization for Direct Deposit of Payments. While not mandatory, failure to provide your TIN on the Authorization precludes your participation in the Illinois Direct Deposit program.

Prompt Payment Notice: Payment of interest may be available if the State fails to comply with the State Prompt Payment Act (Ill. Rev. Stat. 1991, ch. 127, par. 132.400 et seq.) [30 ILCS 540].

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.00.00 1 of 3
SUB-SECTION		EFFECTIVE DATE July 1, 1995
PROCEDURE	INDEX	REVISION NUMBER 96-001

23	Payroll
10	System Overview
10	Introduction
20	System Cycle and Timing
30	System Controls
40	Document Description
	.. Source Documents
	.. Output Documents
50	Statement of General Policy
60	Statute Statement
20	Input Document Procedures
05	Federal/Illinois W-4 Card
10	Employee's Statement of Nonresidence in Illinois
15	Federal W-5 Form
20	Bond Authorization Form
25	Authorization for Deposit of Recurring Payments
30	Deduction Authorization and Revocation Forms
40	Payroll Voucher
45	Payroll Voucher Distribution Schedule
50	Payroll Voucher Input Tape
55	Salary Refund System Overview
60	Salary Reversal Procedures

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO.
		23.00.00 2 of 3
SUB-SECTION		EFFECTIVE DATE
		July 1, 2002
PROCEDURE	INDEX	REVISION NUMBER
		03-001

	65	Salary Refund Form Processing
	70	Authorization to Pick-up Salary Warrants
30		Output Report Procedures
	10	Payroll Warrant, Warrant Stub, and Earnings Statement
	20	Agency Return Tape
	40	U.S. Savings Bonds
	50	Form W-2
40		Control Procedures
	10	Payroll Voucher Audit Procedures
	20	Warrant and Earnings Statement Distribution Procedures
	30	Bond Distribution Procedures
50		Supplemental Procedures and References
	10	Supplemental Procedures
		.. Determination of Payrolls and Pay Codes
		.. Supplementary Payrolls
		.. Inquiry Procedure
		.. Fiscal Year Cut-offs
		.. Transferred Employees
		.. New Employees

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.00.00 3 of 3
SUB-SECTION		EFFECTIVE DATE July 1, 2002
PROCEDURE	INDEX	REVISION NUMBER 03-001

- .. Terminated Employees
- .. Multiple Warrant Procedures
- .. Deduction Correction Procedure
- .. Authorized Deduction Company Approval
- .. Trailer Record Payments
- .. Reciprocal Taxes
- .. Nonresident aliens
- .. Social Security Number Corrections
- 20 Death Benefit Procedures

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.10.10 1 of 1
SUB-SECTION	SYSTEM OVERVIEW	EFFECTIVE DATE July 1, 2002
PROCEDURE	INTRODUCTION	REVISION NUMBER 03-001

INTRODUCTION

The State of Illinois Payroll System generates payroll warrants or electronic direct deposit transactions for all employees paid from funds held in the State Treasury for which the State Treasurer is officio or ex-officio custodian. All payroll warrants and direct deposits must be supported by a precalculated payroll voucher submitted and approved by authorized agency personnel. Deductions from gross pay reflected on the payroll voucher tape must in turn be supported by a deduction authorization maintained by the employing agency. After auditing and balancing the vouchers and tapes, the Comptroller's Office issues employee payroll warrants or makes electronic direct deposits for the net pay amount on the voucher and returns these warrants or, in the case of direct deposits, earnings statements, to the agency for distribution to the employees. Trailer warrants, reflecting the amounts paid to insurance companies, credit unions, unions, associations, tax sheltered annuities, saving bonds, parking fees, garnishments* and child support processing fees, will be distributed by the Comptroller's Office. Warrants representing Tax Levies, Garnishments, Unemployment Compensation, Bankruptcies and money owed another State agency will be returned to the vouchering agency for distribution.

The payroll system also includes sub-systems that print and distribute United States Savings Bonds, process salary refunds and corrections, print miscellaneous reports for the legislature, and respond to requests for information concerning State employees.

*Effective January 1, 1999, Public Act 90-677 changed the processing requirements for Wage deduction orders (garnishments, citations and administrative garnishments). Wage deductions are treated as a payroll deduction trailer which are returned to the originating agency for distribution.

All Child Support payments are sent directly to the New State Disbursement Unit, except for payments authorized to be sent directly to the custodial parent. These direct pay child support warrants are forwarded to the vouchering agency for distribution.

**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 July 1, 2002
PROCEDURE	SYSTEM CYCLE AND TIMING	REVISION NUMBER 03-001

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.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.10.30 1 of 1
SUB-SECTION	SYSTEM OVERVIEW	EFFECTIVE DATE July 1, 2002
PROCEDURE	SYSTEM CONTROLS	REVISION NUMBER 03-001

SYSTEM CONTROLS

Payroll system controls are segregated among the vouchering agency, the Comptroller's Office, the Department of Central Management Services, the State Treasurer, and external auditors. Together these controls insure that payroll warrants and direct deposit transactions have been properly authorized, are accurate, and that all deductions from an employee's gross pay are supported by source documents and conform to the State Salary and Annuity Withholding Act.

AGENCIES

Agencies are responsible for completing the payroll voucher each pay period and attesting to the employee's rate of pay, gross earnings, deductions, net pay, and other required information on the voucher and tape. The initial control of each payroll is at the agency level. Agencies are also responsible for distributing printed payroll warrants, earnings statements, and bonds to their employees.

Employees under contract, do not qualify for inclusion in the State Employees' Retirement System, the State Universities Retirement System, or the State Employees Group Insurance Program. Employees under contract who work in certain State educational facilities may qualify for membership in the Teachers' Retirement System. Employers of members of the Teacher's Retirement System are required to withhold contributions to the System. 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. The Internal Revenue Service has determined that a contractual 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.

COMPTROLLER'S OFFICE

The Comptroller's Office controls include the editing of each payroll voucher against the marital status and exemptions shown on the payroll tape and verification that each voucher/tape crossfoots and balances and that there are sufficient funds in the State Treasury and/or unexpended appropriation to meet the expenditures on the voucher. There are also various internal control procedures to insure warrants are printed and distributed to agencies on a timely basis, direct deposits are made on the scheduled pay date, and employee records are updated correctly.

DEPARTMENT OF CENTRAL MANAGEMENT SERVICES-BUREAU OF PERSONNEL

The Bureau of Personnel controls include an automated post-audit of all employees subject to the personnel code.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.10.40 1 of 4
SUB-SECTION	SYSTEM OVERVIEW	EFFECTIVE DATE July 1, 2002
PROCEDURE	DOCUMENT DESCRIPTION	REVISION NUMBER 03-001

DOCUMENT DESCRIPTION

The documents pertaining to the Payroll System are categorized as either source documents or output documents. Source documents are segregated into three groups: Employee registration forms, Voucher Processing Forms and Salary Refund Forms. A brief description of each document follows.

SOURCE DOCUMENTS

I. Employee Registration Forms

The basic forms in the employee registration segment of the State payroll system are State and Federal W-4 cards, Form IL-W-5NR, Form W-5 the bond authorization card, the direct deposit authorization form and the payroll deduction authorization forms.

- A. W-4 Cards (Exhibit 23.20.05-A) State and Federal withholding forms provide the legal authorization for withholding taxes, and therefore must be completed by all employees and retained by the agency. (See Procedure 23.20.05.)
- B. Employee's Statement of Nonresidence in Illinois, (Exhibit 23.20.10-A)
An Employee's Statement of Nonresidence in Illinois (Form IL-W-5NR) must be completed by employees claiming exemption from Illinois income tax withholding because they are residents of states which have reciprocal withholding agreements with Illinois. Reciprocal states are Iowa, Kentucky, Michigan, and Wisconsin. Agencies must have a copy of this form on file; it need not be filed with the Comptroller's Office (See Procedure 23.20.10.)
- C. Form W-5 (Exhibit 23.20.15-A)
A form W-5 must be completed by employees who are eligible for advanced payments of earned income credit. A copy need not be filed with the Comptroller's Office. (See Procedure 23.20.15.)
- D. Bond Authorization Form (Exhibit 23.20.20-A & B)
Bond Authorization Forms must be filed with the Comptroller if any employee elects to have monies withheld from his salary for the purchase of U.S. Savings Bonds or wishes to make a change to his original Bond Authorization Form. (See Procedure 23.20.20.)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.10.40 2 of 4
SUB-SECTION	SYSTEM OVERVIEW	EFFECTIVE DATE July 1, 2002
PROCEDURE	DOCUMENT DESCRIPTION	REVISION NUMBER 03-001

E. Authorization For Deposit of Recurring Payments (Exhibit 23.20.25-A)
Employees may authorize direct deposit of their salary payments by completing the Authorization for Deposit of Recurring Payments. A new form must be completed for changes in financial institutions or account number within a financial institution. (See Procedure 23.20.25.)

F. Deduction Authorization Form
This form which is distributed by the employing agency and/or vendor authorizes the Comptroller to withhold monies from an employee's gross pay for a specific purpose authorized by the employee (**5 ILCS 365/5**). Forms must be completed and signed by the employee and maintained by the agency. These deduction authorizations need not be filed with the Comptroller. (See Procedure 23.20.30.)

II. Voucher Processing Forms

There are three major source input documents that are required from agencies each pay period: the payroll voucher, the payroll voucher distribution schedule and the payroll voucher input tape.

A. Payroll Voucher (Exhibit 23.20.50, Appendix F)

Payroll vouchers provide the basis for paying each employee and therefore must be submitted to the Comptroller's Office each pay period. Each voucher consists of four parts: (1) Abbreviated detail page, (2) Trailer page(s), (3) Total page, and (4) Certification page. The detail page(s) list name and social security number for each employee, reflecting gross pay and other payroll related information. The trailer pages reflect the total amount to be paid to each vendor. The total page is the summary for selected payroll fields. The certification page must be signed by an authorized person(s).

B. Payroll Voucher Distribution Schedule (Exhibit 23.20.50, Appendix F)

A voucher distribution schedule must accompany all payroll vouchers and must reconcile to the total charges on the payroll voucher. The purpose of the schedule is to serve as a transmittal and control document, and to summarize all charges to appropriations made from the voucher. It therefore contains charges (if any) to State paid FICA or Medicare, retirement appropriations, and Insurance reimbursement in addition to personal services.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.10.40 3 of 4
SUB-SECTION	SYSTEM OVERVIEW	EFFECTIVE DATE July 1, 2002
PROCEDURE	DOCUMENT DESCRIPTION	REVISION NUMBER 03-001

C. Payroll Voucher Magnetic Tape

Agencies must submit a magnetic tape in conjunction with their payroll vouchers. The tape contains one detail record for employee record on the payroll voucher and one trailer record for each vendor warrant.

III. Salary Refund System

The salary refund system provides agencies with the capability to completely or partially reverse the effect of payroll warrants that were issued in error. There are two major segments of the system: (1) the salary reversal procedure provides the capability to recover money that has previously been paid to vendors and now must be recovered, and (2) the salary refund form processing procedure which provides the vehicle for redepositing the money recovered into the State Treasury, crediting the appropriation from which it was paid and correcting the employee's year-to-date earnings and tax records.

A. Salary Reversal Procedure

This procedure allows agencies to recover amounts deducted coincident to erroneous salary payments via the payroll system, as opposed to requesting cash refunds directly from the vendor. However, agencies may obtain the refund directly from the vendor in some instances. The money recovered is then submitted to the Comptroller's Office with the Salary Refund Form.

B. Salary Refund Form (Exhibit 23.20.65-A)

The salary refund form is a transmittal document for depositing money in the State Treasury, crediting the appropriation accounts and adjusting the employee's earnings. The form must be accompanied by state warrant(s), or Treasury draft(s) for the amount to be redeposited.

C. Salary Refund Tape Records

The voucher input tape submitted by agencies must contain a tape record that corresponds to each entry on the voucher.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.10.40 4 of 4
SUB-SECTION	SYSTEM OVERVIEW	EFFECTIVE DATE July 1, 2002
PROCEDURE	DOCUMENT DESCRIPTION	REVISION NUMBER 03-001

IV. Other Documents

A. Authorization to Pick-Up Salary Warrants (Exhibit 23.20.70-A)

The authorization is used by State or Courier employees to provide specimen signatures to the Comptroller for person(s) authorized to pick up salary warrants from the Office of the Comptroller.

OUTPUT DOCUMENTS

I. Payroll Warrant and Stub (Exhibit 23.30.10-A)

Exhibit 23.30.10-A shows the warrant and warrant stub used for all payroll warrants. Warrants will be picked up or mailed to the agencies for distribution to the employees. Generally, most trailer warrants are mailed directly to the vendor.

II. Agency Return Tape

Agency Return Tapes will be provided to agencies upon request. Hard copy reports will not be provided.

III. United States Savings Bond - Series EE (Exhibit 23.30.40-A)

Savings bonds are printed weekly and distributed to agencies using the same procedure used for payroll warrants. The Comptroller's Office maintains a microfiche record of all bond deductions and bond orders for inquiry purposes.

IV. Wages and Tax Statement - Form W-2 (Exhibit 23.30.50-A)

W-2's are printed annually and reflect all payments made from State funds. Estimated W-2's may be available upon request.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.10.50 1 of 1
SUB-SECTION	SYSTEM OVERVIEW	EFFECTIVE DATE July 1, 2002
PROCEDURE	STATEMENT OF GENERAL POLICY	REVISION NUMBER 03-001

STATEMENT OF GENERAL POLICY

The State of Illinois Payroll System generates payroll warrants or direct deposit transactions for all employees, paid from funds held in the State Treasury or for which the State Treasurer is ex-officio custodian. Payments cannot be made from private funds, i.e., funds held outside the State Treasury. All warrants or direct deposits must be supported by a payroll voucher/tape approved by authorized agency personnel.

Payroll vouchers may contain multiple personal services appropriations but each detail record can only be charged to one appropriation account code.

Payroll warrants or direct deposits will not be generated for vouchers drawn on insufficient funds, vouchers which are unbalanced, or vouchers which contain errors that cannot be reconciled with the agency.

State and Federal W-4 cards (form C-25.1), bond deduction cards and other voluntary deduction cards must be signed by the employee. A copy of the State and Federal W-4 forms must be filed with the Comptroller (See Exhibit 23.10.20, Employee Registration). A copy of all other voluntary deduction forms, except for the purchase of United States Savings Bonds, need not be filed with the Comptroller but must be maintained by the agency.

The Comptroller's Office maintains a master file of all employees paid from State funds and will respond to all requests for information on a timely basis.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.10.60 1 of 2
SUB-SECTION	SYSTEM OVERVIEW	EFFECTIVE DATE July 1, 2002
PROCEDURE	STATUTE STATEMENT	REVISION NUMBER 03-001

STATUTE STATEMENT

The set of laws that have the primary impact upon the State of Illinois Payroll System is the State Comptroller Act and the State Salary and Annuity Withholding Act. The most relevant sections of these acts are:

State Comptroller Act (15 ILCS 405/9): This section of the act provides that payments made from public funds must be made by a warrant drawn by the Comptroller except as provided in Section 9.03 (see below). It also specifies that agencies supply an itemized voucher and that the Comptroller's Office audit the voucher for legality and fund sufficiency prior to issuing warrants.

State Comptroller Act (15 ILCS 405/9.03): This section provides that payments to a person paid from personal services may be made by direct deposit to the account of the person at a bank, savings and loan association, or credit union.

State Comptroller Act (15 ILCS 405/10.05): This section provides that deductions may be made from the net pay by the Comptroller's Office whenever there is a claim in favor of the State on file against a State employee. No deductions may appear on the voucher relating to this section.

State Comptroller Act (15 ILCS 405/12): "The comptroller shall be the State payroll officer, shall maintain the official payroll for all State agencies and shall supervise the issuance of all payroll warrants. The Comptroller shall design and approve payroll voucher forms and payroll distribution schedule forms, and any person presenting a payroll distribution schedule to the Comptroller shall use the prescribed form."

State Comptroller Act (15 ILCS 405/13): "The Comptroller shall prepare a schedule showing the dates on which all employees of the State shall be paid....No payment shall be made before the completion of the period for which the compensation is being paid, except that employees leaving the service of the State may be paid at the termination of their period of employment."

"Such schedule shall be prepared showing such dates of payment so as to provide as far as is practical, an even flow of work for issuance of warrants in payment of personal services." The procedure for calculating payments for fractional parts of a pay period is also prescribed.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.10.60 2 of 2
SUB-SECTION	OVERVIEW	EFFECTIVE DATE July 1, 2002
PROCEDURE	STATUTE STATEMENT	REVISION NUMBER 03-001

State Salary & Annuity Withholding Act (5 ILCS 365/3): This section provides the Comptroller with the directive to withhold deductions from an employee's salary based upon the withholding authorization which he has completed.

State Salary & Withholding Act (5 ILCS 365/4): This section specifies the type of voluntary deductions that can be made under the Act.

Wage Deduction for Benefit of Creditors Act (735 ILCS 5/12 - 801): This section describes the statutory duty of the employer (the particular state agency which employs the defendant named in the wage deduction summons) when served with a wage deduction summons.

Voluntary Payroll Deductions Act of 1983 (5 ILCS 340/1): This Act authorizes the withholding of monies for certain qualified charitable organizations upon employee request.

State Finance Act (30 ILCS 105/14a): This section describes the procedures for payment of accrued vacation time, overtime and sick leave upon the death or termination of an employee.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.05 1 of 4
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	FEDERAL/ILLINOIS W-4 CARD	REVISION NUMBER 03-001

FEDERAL AND ILLINOIS W-4 CARD (Exhibit 23.20.05-A)

PURPOSE

Each employee must complete a Federal/Illinois W-4 Employee's Withholding Exemption Certificate (Comptroller form C-25). The information entered on the form C-25 is used to calculate the amount of Federal and Illinois withholding taxes to be withheld as certified on the payroll voucher for each employee.

Worksheets for completion of the Federal and State W-4's can be obtained from the Internal Revenue Service and the Illinois Department of Revenue.

REQUIREMENTS

Effective January 1, 1982, all State agencies must have on file a properly completed Federal/Illinois W-4 for all active employees. If an employee refuses to complete a Form W-4, tax should be withheld at the same rate as a person claiming a status of single and no allowances. State agencies must maintain the last effective Federal/Illinois W-4 for terminated employees for a period of 4 1/2 years.

Any employee returning from a leave of absence of six months or longer is required to complete a new Federal/Illinois W-4 Card. In addition, the loss of an exemption that affects withholding at the beginning of the next taxable year, such as a divorce or the loss of a dependent, should be reflected by an amended Form W-4 on or before December 1. If the change occurs in December, the new Form W-4 must be furnished within 10 days of the day on which the change occurs.

DISTRIBUTION

Two copies of the Federal/Illinois W-4 should be completed by each employee. One is to be retained by the employing State agency and one is to be forwarded to the Comptroller's Office. Information from the W-4 card may be submitted to the Comptroller's Office electronically; however, if claiming exempt or 10 or more exemptions, a hard copy (W-4) is to be submitted to the Comptroller's Office.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.05 2 of 4
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	FEDERAL/ILLINOIS W-4 CARD	REVISION NUMBER 03-001

CONTENTS

Side one of the combined Federal/Illinois W-4 must be completed as follows:

- 1 Type or Print Full Name: Enter last name, first name and middle name or initial. This should be as the name appears on the employee's social security card.
- 2 Social Security Number: Enter the employee's social security number as it appears on the employee's social security card.
- 3 Date of Birth: Enter employee's date of birth.
- 4 Voting County: Enter the name of the county where employee is registered to vote.
- 5 Voting Address: Enter the voting address of the employee.

Mailing Address: Enter employee's mailing address and zip code if different from voting address. If it is the same as the voting address, enter "same" in this space. This is the address to which the employee's W-2 statement will be mailed.
- 6 Marital Status: Check appropriate box to indicate marital status for federal withholding purposes.

Federal Withholding Exemption:

- 7 Enter total number of exemptions you are claiming. (Leave blank if claiming exempt.)
- 8 Enter additional dollar amount of Federal tax to be withheld, if any, per pay period. This dollar amount will be in addition to the amount calculated by using the marital status and exemptions from the tax tables. Employees cannot base their total withholding amount on a fixed dollar amount or percentage. (Leave blank if claiming exempt.)
- 9 Before employees can claim exempt, they must satisfy the conditions set forth on the form. If these conditions are met, write "Exempt" on the line provided.
- 10 Signature and Date: Employee must sign and date the form.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.05 3 of 4
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	FEDERAL/ILLINOIS W-4 CARD	REVISION NUMBER 03-001

Side Two of the Federal/Illinois W-4 must be completed as follows:

Date and Pay Code: Enter the effective pay period the W-4 represents and the employee's pay code.

Name Change, Address Change and/or Exemption Change: If the W-4 represents a change, check appropriate box.

Former Name: If name change, former name is entered here.

Social Security Number: Enter employee's social security number.

Full Name, Street Address, City, State, Zipcode: Enter employee's name and mailing address.

1. Illinois Withholding Exemption: Enter the number of state exemptions the employee is claiming.
2. Additional Illinois Allowances: Enter the number of additional allowances claiming (65 or older/legally blind).
3. Additional Amount: Enter any additional money the employee wants withheld over and above the amount calculated by using only the exemptions claimed. This cannot be a percentage; it must be a dollar amount.

Signature: Employee must sign on this line.

Date: Enter the date the form was completed.

DISPOSITION OF UNACCEPTABLE FEDERAL/ILLINOIS W-4

Any unauthorized change or addition to Form W-4 makes it invalid. This includes taking out any language by which the employee certifies that the form is correct. A Form W-4 is also invalid if, by the date an employee gives it to you, he or she indicates in any way that it is false.

When you get an invalid Form W-4, do not use it to figure withholding. Tell the employee it is invalid and ask for another one. If the employee does not give you a valid one, withhold taxes as if the employee was single and claiming no withholding allowances. However, if you have an earlier Form W-4 that is valid, withhold as you did before.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.05 4 of 4
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	FEDERAL/ILLINOIS W-4 CARD	REVISION NUMBER 03-001

EXEMPTION FROM INCOME TAX WITHHOLDING FOR ELIGIBLE PERSONS

An employee may claim exemption from income tax withholding because he or she had no income tax liability last year and expects none this year. However, the wages may still be subject to social security and Medicare taxes. An employee may claim exemption from Illinois income tax only if he can claim exemption from Federal income tax.

A Form W-4 claiming exemption from withholding expires on December 31. An employee must file a Form W-4 each year by February 15 to claim exemption from withholding. Agencies should begin withholding from each employee who previously claimed exemption from withholding but has not submitted a new Form W-4 for the current year by February 15. Withhold tax as if the employee is single with zero withholding allowances.

An employee cannot claim exemption from withholding if (1) his or her income exceeds \$600 and includes unearned income (e.g., interest and dividends), and (2) another person can claim the employee as a dependent on their tax return.

Note: Student status does not automatically exempt the employee from income tax withholding.

WITHHOLDING ON NONRESIDENT ALIENS

Because of restrictions on the number of personal allowances that a nonresident alien may claim, special instructions for completing Form W-4 must be given to nonresident aliens. These instructions can be found in IRS Publication 519, *U.S. Tax Guide for Aliens*. Generally, these instructions provide that nonresident aliens should (1) not claim exemption from income tax withholding; (2) request withholding as if they are single, regardless of their actual marital status; (3) indicate additional withholding of \$4 per week on line 6; and (4) claim only one allowance. However, if the nonresident alien is a resident of Canada, Mexico, Japan, or Korea, or is a U.S. National, he or she may claim one allowance for each dependent.

EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

PLEASE TYPE

4. Voting County _____

1. Type Full Name _____
Last First Middle

2. Social Security _____

3. Date of Birth _____

5. Voting Address _____
Mailing Address if Other Than Above _____
Foreign State/Province _____
Foreign Postal Code _____

City _____ State _____ Zip Code _____

City _____ State _____ Zip Code _____

Country Code _____

6. Marital status: Single Married Married, but withhold at single rate

NOTE: If married, but legally separated, or spouse is a nonresident alien, check the Single block.

7. Total number of allowances you are claiming _____ 7.

8. Additional amount, if any, you want deducted from each pay _____ 8. \$ _____

9. I claim exemption from withholding and I certify that I meet ALL of the following conditions for exemption:
 • Last year I had a right to a refund of ALL Federal income tax withheld because I had NO tax liability; AND
 • This year I expect a refund of ALL Federal income tax withheld because I expect to have NO tax liability;
 If you meet all of the above conditions, enter the year effective and "EXEMPT" here _____ > 9.

10. Under the penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or entitled to claim exempt status.

Employee's signature >

Date >

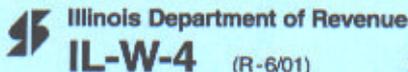
11. Employer's name and address
State of Illinois, Comptroller, Withholding Agent, Springfield, IL 62706

DATE	PAY CODE

Changes:

Name Address Allowance(s)

Former Name _____



IL-W-4 (R-6/01)

Employee's Illinois Withholding Allowance Certificate

Social Security Number	This form is authorized as outlined by the Illinois Income Tax Act. Disclosure of this information is REQUIRED. Failure to provide information could result in a penalty. This form has been approved by the Forms Management Center. IL-492-0039

Full Name _____

Street Address _____

City, State, ZIP Code _____

- Write the total number of basic allowances that you are claiming 1 _____
- Write the total number of additional allowances that you are claiming (65 or older/legally blind) 2 _____
- Write the additional amount you want withheld (deducted) from each pay 3 _____

I certify that I am entitled to the number of withholding allowances claimed on this certificate.

X _____
Signature

_____ Date

Employer: Keep this certificate with your records. If you have referred the employee's federal certificate to IRS and IRS has notified you to disregard it, you may also be required to disregard this certificate. Furthermore, even if you are not required to refer the employee's federal certificate to IRS, you may still be required to refer this certificate to the Illinois Department of Revenue for inspection. See Illinois Income Tax Regulations 86 Ill. Adm. Code 100.7200.



Payroll Address File

This document describes the magnetic tape file format to be used by State Agencies transmitting payroll address information directly to the Comptroller.

I. FILE CHARACTERISTICS

The Payroll Address 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 360 bytes in length with a blocking factor 20. Numeric fields are unpacked. Whenever possible, submit an 18-track cartridge. The Payroll Address File consists of address information for an employee.

II. FILE ORDER

The file is in order of employee's social security number.

III. ADDRESS FIELD CONVENTIONS/EXAMPLES

The following standards will be used for providing **both** mailing and voting address information. Address information should come from the employee's W-4 card.

PUNCTUATION SHOULD NOT BE USED IN ADDRESS FIELDS.

EXAMPLE 1	
LOCATION ADDRESS	11TH FLOOR
DELIVERY ADDRESS	5160 YONGE ST
CITY	TORONTO
STATE	
ZIPCODE	
ZIPCODE EXTENSION	
FOREIGN STATE/ PROVINCE	ONTARIO
FOREIGN POSTAL CODE	M2N 6L9
COUNTRY CODE	CA

EXAMPLE 2	
LOCATION ADDRESS	
DELIVERY ADDRESS	123 N PARK AVE
CITY	NEW YORK
STATE	NY
ZIPCODE	10017
ZIPCODE EXTENSION	5518
FOREIGN STATE/ PROVINCE	
FOREIGN POSTAL CODE	
COUNTRY CODE	

IV. APPENDICES

A. Valid County Code Values

ADDRESS RECORD

<u>DATA ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Social Security Number	1	9	9	9(9)	Unique ID Number assigned by the Social Security Administration
Date of Birth	10	17	8	9(8)	Date of birth of payee (MMDDCCYY)
Paycode	18	22	5	9(5)	Unique identifier for payrolls assigned by Comptroller upon request
Filler	23	42	20	X(20)	Value Spaces
Last Name	43	62	20	X(20)	Payee's last name
First Name	63	77	15	X(15)	Payee's first name
Middle Name	78	92	15	X(15)	Payee's middle name
Suffix	93	96	4	X(4)	Payee's suffix

The following information comes from the employees W4 card. PUNCTUATION SHOULD NOT BE USED IN THE FOLLOWING FIELDS

Voting Location Address	97	118	22	X(22)	See III page 1
Voting Delivery Address	119	140	22	X(22)	See III page 1
Voting City	140	162	22	X(22)	See III page 1
Voting State	163	164	2	XX	See III page 1
Voting Zipcode	165	169	5	9(5)	See III page 1
Voting Zipcode Extension	170	173	4	9(4)	See III page 1
Voting County Code	174	176	3	9(3)	See Appendix A
Mailing Location Address	177	198	22	X(22)	See III page 1
Mailing Delivery Address	199	220	22	X(22)	See III page 1
Mailing City	221	242	22	X(22)	See III page 1
Mailing State	243	244	2	XX	See III page 1
Mailing Zipcode	245	249	5	9(5)	See III page 1
Mailing Zipcode Extension	250	253	4	9(4)	See III page 1
Foreign State/Province	254	276	23	X(23)	See III page 1
Foreign Postal Code	277	291	15	X(15)	See III page 1
Country Code	292	293	2	X(2)	See III page 1

ADDRESS RECORD

<u>DATA ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Filler	294	360	67	X(67)	Value Spaces; <u>Comptroller</u> <u>authorization required</u> <u>prior to usage</u>



County Code Valid Format

COUNTY	CODE	COUNTY	CODE
Adams	001	Alexander	003
Bond	005	Boone	007
Brown	009	Bureau	011
Calhoun	013	Carroll	015
Cass	017	Champaign	019
Christian	021	Clark	023
Clay	025	Clinton	027
Coles	029	Cook	031
Crawford	033	Cumberland	035
DeKalb	037	DeWitt	039
Douglas	041	Du Page	043
Edgar	045	Edwards	047
Effingham	049	Fayette	051
Ford	053	Franklin	055
Fulton	057	Gallatin	059
Greene	061	Grundy	063
Hamilton	065	Hancock	067
Hardin	069	Henderson	071
Henry	073	Iroquois	075
Jackson	077	Jasper	079
Jefferson	081	Jersey	083
Jo Daviess	085	Johnson	087
Kane	089	Kankakee	091
Kendall	093	Knox	095
Lake	097	La Salle	099
Lawrence	101	Lee	103
Livingston	105	Logan	107
Mc Donough	109	Mc Henry	111
McLean	113	Macon	115
Macoupin	117	Madison	119
Marion	121	Marshall	123
Mason	125	Massac	127
Menard	129	Mercer	131

County Code Valid Format

COUNTY	CODE	COUNTY	CODE
Monroe	133	Montgomery	135
Morgan	137	Moultrie	139
Ogle	141	Peoria	143
Perry	145	Piatt	147
Pike	149	Pope	151
Pulaskie	153	Putnam	155
Randolph	157	Richland	159
Rock Island	161	St Clair	163
Saline	165	Sangamon	167
Schuyler	169	Scott	171
Shelby	173	Stark	175
Stephenson	177	Tazewell	179
Union	181	Vermilion	183
Wabash	185	Warren	187
Washington	189	Wayne	191
White	193	Whiteside	195
Will	197	Williamson	199
Winnebago	201	Woodford	203
Out of State	300	Out of Country	400

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.10 1 of 1
SUB-SECTION	EMPLOYEE'S STATEMENT OF NONRESIDENCE	EFFECTIVE DATE July 1, 2002
PROCEDURE	IN ILLINOIS (FORM IL-W-5NR)	REVISION NUMBER 03-001

PURPOSE

The State of Illinois has entered into reciprocal agreements with Iowa, Kentucky, Michigan, and Wisconsin to exempt from taxation and withholding the compensation paid to a resident of one of these states who is working in Illinois. To be entitled to the exemptions, residents of a reciprocal state must file a copy of Form IL-W-5NR, Employee's Statement of Nonresidence in Illinois, with the employing agency. If an employee moves out of the named state of residence after filing Form IL-W-5NR, the employee must notify the employing agency within 10 days and file a new Form IL-W-5NR, if applicable. See Exhibit 23.20.10-A.

DISTRIBUTION

Agencies must have a copy of this form on file. The Comptroller's Office does not require a copy. For Iowa residents, a copy must be sent to the Iowa Department of Revenue.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.15 1 of 1
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	FEDERAL W-5 FORM	REVISION NUMBER 03-001

FEDERAL FORM W-5 (Exhibit 23.20.15-A)

PURPOSE

Employees may use Form W-5 to receive advance payments of Earned Income Credit (EIC) if they have met the eligibility requirements included with the EIC Advance Payment Certificate (Exhibit 23.20.15-A).

TIMING REQUIREMENTS

Complete this certificate as soon as the employee can determine that he is qualified. The certificate must be refiled each calendar year and maintained by the employing agency.

DISTRIBUTION

One copy of Form W-5 should be completed by the employee and retained by the agency.

CONTENTS

Each Form W-5 must be completed as follows:

- (1) Name: Enter the last name, first name and middle name or initial.
- (2) Social Security Number: Enter the number taken from the employee's social security card.
- (3) Question 1, 2, and 3: Must be answered. If question 1 is answered "no", the employee will not be eligible for the advanced payment.
- (4) Signature: The employee must sign the form.
- (5) Date: Enter the date the card is signed.
- (6) Earned Income Checklist: The employee must answer all questions to determine if they are eligible to receive the advanced EIC payments. (on side 2 of Exhibit 23.20.15-A)

2002 Form W-5



Department of the Treasury
Internal Revenue Service

Instructions

Changes To Note

Beginning in 2002, new rules apply to determine who is a qualifying child for purposes of the earned income credit (EIC). See page 2. Also, nontaxable earned income and modified adjusted gross income (MAGI) are no longer taken into account to determine who is eligible for the credit or the amount of the credit. Taxable earned income and AGI are used instead.

Purpose

Use Form W-5 if you are eligible to get part of the EIC in advance with your pay and choose to do so. See **Who Is Eligible To Get Advance EIC Payments?** below. The amount you can get in advance generally depends on your wages. If you are married, the amount of your advance EIC payments also depends on whether your spouse has filed a Form W-5 with his or her employer. However, your employer cannot give you more than \$1,503 throughout 2002 with your pay. You will get the rest of any EIC you are entitled to when you file your tax return and claim the EIC.

If you do not choose to get advance payments, you can still claim the EIC on your 2002 tax return.

What Is the EIC?

The EIC is a credit for certain workers. It reduces the tax you owe. It may give you a refund even if you do not owe any tax.

Who Is Eligible To Get Advance EIC Payments?

You are eligible to get advance EIC payments if **all three** of the following apply.

1. You expect to have at least one qualifying child. If you do not expect to have a qualifying child, you may still be eligible for the EIC, but you **cannot** receive advance EIC payments. See **Who Is a Qualifying Child?** on page 2.

2. You expect that your 2002 earned income and AGI will each be less than \$29,201 (\$30,201 if you expect to file a joint return for 2002). Include your spouse's income if you plan to file a joint return. As used on this form, **earned income** does not include amounts inmates in penal institutions are paid for their work, amounts received as a pension or annuity from a nonqualified deferred compensation plan or a section 457 plan, or nontaxable earned income.

3. You expect to be able to claim the EIC for 2002. To find out if you may be able to claim the EIC, answer the questions on page 2.

Workfare payments. These are cash payments certain people receive from a state or local agency that administers public assistance programs funded under the Federal Temporary Assistance for Needy Families (TANF) program in return for certain work activities such as (a) work experience activities (including work associated with remodeling or repairing publicly assisted housing) if sufficient private sector employment is not available or (b) community service program activities.

How To Get Advance EIC Payments

If you are eligible to get advance EIC payments, fill in the 2002 Form W-5 at the bottom of this page. Then, detach it and give it to your employer. If you get advance payments, you **must** file a 2002 Federal income tax return.

You may have only **one** Form W-5 in effect at one time. If you and your spouse are both employed, you should file separate Forms W-5.

(continued on page 2)

▼ Give the bottom part to your employer; keep the top part for your records. ▼

..... Detach here

Form W-5 Department of the Treasury Internal Revenue Service Print or type your full name	Earned Income Credit Advance Payment Certificate	OMB No. 1545-1342
	► Use the current year's certificate only. ► Give this certificate to your employer. ► This certificate expires on December 31, 2002.	2002
		Your social security number : : :

Note: If you get advance payments of the earned income credit for 2002, you **must** file a 2002 Federal income tax return. To get advance payments, you **must** have a qualifying child and your filing status must be any status **except** married filing a separate return.

- 1 I expect to have a qualifying child and be able to claim the earned income credit for 2002, I do not have another Form W-5 in effect with any other current employer, and I choose to get advance EIC payments . Yes No
- 2 Check the box that shows your expected filing status for 2002:
 Single, head of household, or qualifying widow(er) Married filing jointly
- 3 If you are married, does your spouse have a Form W-5 in effect for 2002 with any employer? Yes No

Under penalties of perjury, I declare that the information I have furnished above is, to the best of my knowledge, true, correct, and complete.

Signature ►

Date ►

Questions To See if You May Be Able To Claim the EIC for 2002

 You **cannot** claim the EIC if you plan to file either **Form 2555** or **Form 2555-EZ** (relating to foreign earned income) for 2002. You also **cannot** claim the EIC if you are a nonresident alien for any part of 2002 unless you are married to a U.S. citizen or resident and elect to be taxed as a resident alien for all of 2002.

1 Do you expect to have a qualifying child? Read **Who Is a Qualifying Child?** that starts below before you answer this question. If the child is married, be sure you also read **Married child** on page 3.

- No.**  You may be able to claim the EIC but you **cannot** get advance EIC payments.
- Yes.** *Continue.*

 If the child meets the conditions to be a qualifying child for both you and another person, see **Qualifying child of more than one person** on page 3.

2 Do you expect your 2002 filing status to be married filing a separate return?

- Yes.**  You **cannot** claim the EIC.
- No.** *Continue.*

 If you expect to file a joint return for 2002, include your spouse's income when answering questions 3 and 4.

3 Do you expect that your 2002 earned income and AGI will each be less than: \$29,201 (30,201 if married filing jointly) if you expect to have 1 qualifying child; \$33,178 (34,178 if married filing jointly) if you expect to have 2 or more qualifying children?

- No.**  You **cannot** claim the EIC.
- Yes.** *Continue.* But remember, you **cannot** get advance EIC payments if you expect your 2002 earned income or AGI will be \$29,201 (30,201 or more if married filing jointly) or more.

4 Do you expect that your 2002 investment income will be more than \$2,550? For most people, investment income is the total of their taxable interest, ordinary dividends, capital gain distributions, and tax-exempt interest. However, if you plan to file a 2002 Form 1040, see the 2001 Form 1040 instructions to figure your investment income.

- Yes.**  You **cannot** claim the EIC.
- No.** *Continue.*

5 Do you expect that you, or your spouse if filing a joint return, will be a qualifying child of another person for 2002?

- No.** You may be able to claim the EIC.
- Yes.** You **cannot** claim the EIC.

This Form W-5 expires on December 31, 2002. If you are eligible to get advance EIC payments for 2003, you must file a new Form W-5 next year.

 You may be able to get a larger credit when you file your 2002 return. For details, see **Additional Credit** on page 3.

Who Is a Qualifying Child?

Any child who meets **all three** of the following conditions is a **qualifying child**.

(continued on page 3)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.20 1 of 5
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE January 1, 1989
PROCEDURE	BOND AUTHORIZATION FORM	REVISION NUMBER 89-003

BOND AUTHORIZATION FORM (Exhibit 23.20.20-A)

PURPOSE

If any employee elects to have monies withheld from their salary for the purchase of U.S. Savings Bonds or wishes to make a change to the original Bond Authorization Form, the employee must complete a Bond Authorization Form, C-27EE.

TIMING REQUIREMENTS

A Bond Authorization Form must be on file in the Comptroller's Office for each employee electing this deduction and a revised form must be on file before a change can be initiated. The authorization must be in the Comptroller's Office prior to the payroll voucher.

DISTRIBUTION

Two copies of the Bond Authorization Form must be completed by the employee. One is to be retained by the agency and one is to be forwarded to the Comptroller's Office.

BOND PURCHASE ALTERNATIVES

Single Bond - The Comptroller's Office will continue to offer the employee the option to purchase one bond with one constant owner or co-owner/beneficiary relationship when the employee has a sufficient account balance.

Multiple Bonds - The multiple bond option gives the employee the opportunity to purchase or apply their deduction to up to five (5) separate bonds each pay period. Each bond may differ in amount and in the owner co-owner/ beneficiary relationship as long as the employee is either the owner or co-owner/beneficiary. The total deduction per pay period will be credited among the individual bond accounts as authorized by the employee in the deduction column of the issuing information section of the authorization form. Bonds will be issued when the authorized accounts have a sufficient balance.

Alternating Multiple Bonds - This option is similar to the multiple bond option concerning ownership and denomination options, the exception being that the total deduction per pay period will be deducted to issue that bond. After

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.20 2 of 5
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE January 1, 1989
PROCEDURE	BOND AUTHORIZATION FORM	REVISION NUMBER 89-003

the first bond is issued, the total deduction will be applied to the second bond account in the same manner. After all the bonds have been issued from the authorized accounts, the deduction will begin to be applied to the first account again.

With the three alternatives, the employee has the choice of three types of ownership option.

Ownership Option 1 - The employee elects to become the bond owner with neither a co-owner nor beneficiary.

Ownership Option 2 - The employee elects to become the bond owner with another person designated by the employee to become the beneficiary or co-owner.

Ownership Option 3 - The employee selects another person as the bond owner with the employee as either the beneficiary or co-owner of the bond.

CONTENTS

ESTABLISHMENT/CHANGE –

Each Bond Authorization Form must be completed as follows for an establishment/change of a deduction (Exhibit 23.20.20-A&B).

- 1 Authorization: The appropriate line must be checked.
- 2 Social Security Number: Enter the social security number as it appears on the employee's social security card.
- 3 Employee Name: Enter the employee's first name, middle name or initial, and last name (not to exceed 25 characters).
- 4 Address: Enter the employee's mailing address (street, city, state, and zip code).
- 5 Payroll Code Number: Enter the employee's payroll code number.
- 6 Total Deduction Per Pay: Enter the total deduction desired per pay. (See Exhibit 23.20.20-D for possible deduction combination.)

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.20 3 of 5
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE January 1, 1981
PROCEDURE	BOND AUTHORIZATION FORM	REVISION NUMBER 81-002

- 7 Alternating Option: If the alternating multiple bond option is desired, enter an "X".
- 8 Employee Signature: The authorization form must be signed by the employee.
- 9 Date: Date of employee's signature.
- 10 Effective Pay Period: Pay period (date, month, year) in which the deduction is to become effective.

OWNERSHIP OPTION

	<u>Beneficiary</u>	<u>Co-owner</u>	<u>Designated Person Other Than Employee As Bond Owner</u>	<u>Sole Ownership</u>
(11) Name (Not to exceed 20 characters)	Enter beneficiary's name (first, middle, last name)	Enter co-owner's name (first, middle, last name)	Enter owners name (first, middle, last name)	Enter "None"
(12) Bond Owner Social Security Number	Leave Blank	Leave Blank	Enter bond owner's social security number	Leave Blank
(13) Co-own Type	Enter "POD"	Enter "OR"	If a person other than the employee is the bond owner, then the employee must be either the beneficiary (Enter "POD") or co-owner (Enter "OR")	Leave Blank

BOND PURCHASE ALTERNATIVES

	<u>Single Bond</u>	<u>Multiple bonds</u>	<u>Alternating Multiple Bonds</u>
(14) Deduction	Enter an amount equal to the total deduction per pay (6). This amount must be equal or greater than \$2.50 and must divide evenly into the purchase price.	Enter individual amounts (up to 5) but they must be equal or greater than \$2.50 and must divide evenly into the purchase price. The individual deductions may be different but the sum of all the deductions <u>must equal the total deduction</u> (6).	Leave Blank
(15) Purchase Price	Enter purchase price of the savings bond designated should be placed in this column. This amount should always equal 1/2 of the maturity value of the bond selected. (See Exhibit 23.20.20-D)	Same as single bond, however, up to 5 bonds may be selected.	Same as single bond, however, up to 5 bonds may be selected.
(16) Maturity Value	Enter denomination of the savings bond desired. (See Exhibit 23.20.20-D for the available denominations.)	Same as single bond, however, up to 5 bonds may be selected.	Same as single bond, however, up to 5 bonds may be selected.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.20 5 of 5
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE January 1, 1989
PROCEDURE	BOND AUTHORIZATION FORM	REVISION NUMBER 89-003

CANCELLATION –

Each Bond Authorization Form must be completed on side 1 only as follows for a cancellation of a deduction (Exhibit 23.20.20-C).

- 1 Cancellation: Put an "X" in the box at the right of "cancellation."
- 2 Social Security Number: Enter the social security number as it appears on the employee's social security card.
- 3 Employee Name: Enter the employee's first name, middle name or initial, and last name (not to exceed 25 characters).
- 4 Address: Enter the employee's mailing address (street, city, state, and zip code).
- 5 Payroll Code: Enter the employee's payroll code number.
- 6 Employee Signature: The authorization form must be signed by the employee.
- 7 Date: Date of employee's signature.
- 8 Effective Pay Period: Pay period (date, month, year) in which the cancellation is to become effective.

Side 1
C-27EE

State of Illinois
BOND AUTHORIZATION FORM – SERIES EE

AUTHORIZATION: I hereby authorize you to deduct the amount stated below from my pay each pay period, and to purchase United States Savings Bonds; Series EE, for me with the amounts deducted.

New _____ Change _____

(1) CANCELLATION: I hereby rescind my authorization to withhold money for United States Savings Bonds, and request a refund of any money remaining within my savings Bond Account.

(2)

(Please Print or T type)

Employee Social Security No.

--	--	--

(3) Employee Name _____
(first, middle, last)

(4) Address. _____
Street City State Zip Code

(5) Payroll Code _____ Total Deduction Per Pay _____ Alt. Sw "X" if alternating option desired

(6) Employee Signature: _____

(7) Date: _____

See your payroll officer for instructions in completing this form.

(8) Effective Pay Period _____ (over)

<u>DENOMINATION</u>	<u>PURCHASE PRICE</u>	<u>SAVINGS PER PAY</u>	<u>PAY PERIODS PER BOND</u>
\$100.00	\$50.00	\$2.50	20
		\$5.00	10
		\$6.25	8
		\$10.00	5
		\$12.50	4
		\$25.00	2
		\$50.00	1
		\$200.00	\$100.00
\$5.00	20		
\$6.25	16		
\$10.00	10		
\$12.50	8		
\$25.00	4		
\$50.00	2		
\$100.00	1		
\$500.00	\$250.00	\$2.50	100
		\$5.00	50
		\$6.25	40
		\$10.00	25
		\$12.50	20
		\$25.00	10
		\$50.00	5
		\$125.00	2
\$1,000.00	\$500.00	\$2.50	200
		\$5.00	100
		\$6.25	80
		\$10.00	50
		\$12.50	40
		\$25.00	20
		\$50.00	10
		\$100.00	5
\$250.00	2		
\$500.00	1		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.25 1 of 2
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	AUTHORIZATION FOR DEPOSIT OF RECURRING PAYMENTS	REVISION NUMBER 03-001

AUTHORIZATION FOR DEPOSIT OF RECURRING PAYMENTS
(EXHIBIT 23.20.25-A)

PURPOSE

The Authorization for Deposit of Recurring Payments (Form C-95A) is used by employees to authorize the electronic deposit of salary payments.

REQUIREMENTS

Employees may have salary payments electronically deposited into their savings or checking account at any bank, savings and loan association, or credit union which is a member of the Automated Clearing House (ACH) network. Employees authorize electronic direct deposits by completion of the Authorization for Deposit of Recurring Payment Form (C-95 A). The form must be completed by the employee; portions of the form should be verified by the employee's financial institution. The completed form must be submitted to the employing agency before the first direct deposit payment can be requested. Only one account can be designated by the employee for the direct deposit. The entire net pay will be deposited into this account. If the employee wishes to have a portion of the deposit transferred to another account, the employee must make arrangements with the financial institution. It cannot be done through the Payroll System.

Before the first direct deposit is sent for an employee, the Comptroller's Office must send a "prenote". A prenote is a zero dollar transaction that must be sent through the ACH network at least ten calendar days before any money is actually sent to the employee's account. It conveys the same information, with the exception of the dollar amount and transaction code, that will be carried on subsequent dollar entries. It notifies the employee's financial institution that the customer will be receiving deposits into the specified account and serves to identify any errors with the account type, account number, or financial institution routing number.

The prenote is sent the first time an employee is coded direct deposit on the payroll voucher. Payment will be made by paper warrant. If the Comptroller's Office is not notified of errors following the prenote process, the next payment to the employee will be by direct deposit. If an error occurs, the agency will be notified to take corrective action.

If an employee who had been receiving payment by direct deposit is not on the payroll for more than 365 days, a new prenote is required. If the unpaid leave is less than 366 days, a new prenote is not required.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.25 2 of 2
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	AUTHORIZATIONS FOR DEPOSIT OF RECURRING PAYMENT FORM	REVISION NUMBER 03-001

The Payroll System cannot make a direct deposit if the employee's earnings are subject to offset. The payment will be made by paper warrant.

RETENTION OF FORM C-95A

The agency must retain the form C-95A for two years after the employee terminates.

STATE OF ILLINOIS

IMPORTANT NOTICE: This form is to be used only for State of Illinois Recurring Payments. Page 2 of 2

If you wish your payments sent to your financial institution for deposit into your savings or checking account, you must complete this form to authorize this action. Some agencies may require your financial institution to verify routing and account information. The State Comptroller will forward your recurring payments to the destination you authorize. The financial institution may be any bank, savings bank, savings and loan association or similar institution, or Federal- or state-chartered credit union that is a member of the Automated Clearing House Access Program. If you do not have an account at such a facility, you must contact a qualifying financial institution and establish an account prior to enrolling for direct deposit.

INSTRUCTIONS

Please type or print in ink all information requested.

1. Type or print the payee's **Social Security Number**. Do not include dashes.
2. Type or print the name of the person to whom the payment is made. This is the **Payee Name** except where a representative payee has been appointed or a guardian or conservator has been appointed by a Court.
3. Type or print the **Name of Program Agency**.
4. **Type/Print Payee Name** in the space provided, sign where indicated (**Signature of Payee**) and print **Date**.
5. Type or print the **Work Area Code and Telephone Number** of the payee or a number where the payee can be reached during the day.
6. Type or print the **Name of Financial Institution** in which the payee's account resides.
7. Type or print the **Financial Institution Area Code and Telephone Number**.
8. Type or print the financial institution **Branch Address, City, State, Zip Code** where the payee's account resides.
9. Type or print the 9-digit **Financial Institution Routing Number** that appears at the bottom of the payee's printed checks. (The program agency may require the payee to have this information verified by the financial institution prior to submitting the authorization form.)
10. Type or print the **Payee Account Number** that also appears at the bottom of the payee's printed checks. The number of digits varies among institutions.
11. **You must select one account type to receive recurring payments (Checking or Savings)**. Payee must indicate which one of his accounts (Savings or Checking) should receive the recurring direct deposits.
12. **Attach a voided check** before submitting this completed form to your agency's payroll clerk. Do not substitute a deposit slip for the voided check. Financial institutions may alter numbers that appear on deposit slips for internal purposes.

CANCELLATION INSTRUCTIONS

When entered in the payee's record with the program agency, this authorization will remain in effect until canceled by notice to the program agency by the payee or in the event of death of the payee or the beneficiary of this payment. The financial institution should also be notified if the payee cancels this agreement. The financial institution may cancel their agreement by providing the payee with a written notice 30 days in advance of the cancellation date. The payee must advise the program agency immediately if this authorization is cancelled. The financial institution cannot cancel this authorization by advice to the program agency.

Privacy Act Notice

You previously provided your Taxpayer Identification Number (TIN), i.e. your social security number or your employer identification number, to the State of Illinois upon becoming a State of Illinois payee. Section 6109 of the Internal Revenue Code requires you to give your correct TIN to persons, such as the State of Illinois Office of the Comptroller, who must file documents with the Internal Revenue Service to report income paid to you, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA. The Illinois Office of the Comptroller, as administrator of the direct deposit program, requests verification of your TIN on the Authorization for Deposit of Recurring Payments. Your TIN verification enables proper payee identification and corresponding direction of payments as specified on your completed Authorization for Deposit of Recurring Payments. While not mandatory, failure to provide your TIN on the Authorization precludes your participation in the direct deposit program.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.30 1 of 1
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	DEDUCTION AUTHORIZATION AND REVOCATION FORMS	REVISION NUMBER 03-001

DEDUCTION AUTHORIZATION AND REVOCATION FORMS

PAYROLL DEDUCTION AUTHORIZATION FORMS

An employee wishing to authorize payroll deduction for insurance, money owed another State agency, Union dues, Credit Union, Association dues, Contribution to a facility of Higher Education, Insurance or certain State parking must complete a Payroll Deduction Authorization form supplied by the employing agency or the vendor.

Timing Requirements

Payroll Deduction Authorization forms must be on file in the agency's office. These forms need not be filed with the Comptroller's Office.

CHARITY DEDUCTION AUTHORIZATION FORM

An employee wishing to authorize a payroll deduction for an approved charity must complete the appropriate deduction authorization form which may be provided by the employing agency or charity.

Timing Requirements

Charity Deduction Authorization forms must be on file in the agency's office. These forms need not be filed with the Comptroller's Office.

DEDUCTION AUTHORIZATION REVOCATION

An employee who desires to partially or totally discontinue a payroll deduction must notify the employing agency in writing or on a revocation form provided by the agency or vendor.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.40 1 of 2
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	PAYROLL VOUCHER	REVISION NUMBER 03-001

PAYROLL VOUCHER (Exhibit 23.20.50, Appendix F)

PURPOSE

This document provides the Comptroller with the legal authorization to issue salary warrants, and therefore is required each pay period. Each voucher itemizes the gross pay, Federal tax, State tax, FICA, Medicare and net pay of each employee on the payroll voucher. Warrants cannot be issued for amounts different than the amounts reflected on the voucher (unless adjusted under the authority of Section 10.05 of the Comptroller Act).

TIMING REQUIREMENT

Payroll vouchers and tapes must be submitted four working days prior to the scheduled pay date. This schedule insures that warrants will be available for distribution to the agency two days prior to the scheduled pay date.

DISTRIBUTION

There should be three (3) copies of the payroll voucher for the following distribution:

1. Comptroller copy.
2. Department copy.
3. Department of Central Management Services copy, which is required only for employees covered by the Personnel Code.

Payroll vouchers being prepared by agencies containing employees covered by the Personnel Code must submit two copies of the payroll voucher to the Department of Central Management Services. Contact the Department of Central Management Services for further requirements.

INPUT ERROR CORRECTION

Corrections to payroll vouchers and magnetic tapes must be made by the agency.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.40 2 of 2
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	PAYROLL VOUCHER	REVISION NUMBER 03-001

CONTENTS

Following is a description of each field on the payroll voucher (Exhibit 23.20.50, Appendix F):

1. Payroll Title: Complete Name of the Payroll Agency submitting the voucher for payment.
2. Name: Last Name, First Name, Middle Name/or Initial and Suffix of employee.
3. Position Classification (POS CLS): This five-digit code identifies the employee's job title. This office currently assigns position classification numbers for all employees exempt from the personnel code. The Department of Central Management Services assigns the position classification numbers to employees under their jurisdiction.
4. Social Security (Soc. Sec.): This is the social security number of the employee.
5. Gross: This is the sum of base plus overtime plus lump sum plus additional gross.
6. Federal Tax (Fed Tax): Enter the amount of tax computed based upon Federal Tax Charts (plus any additional amount authorized).
7. FICA: Enter the amount of the OASDI portion of the FICA tax.
8. Medicare: Enter the HI (Medicare) portion of the FICA Tax.
9. State Tax (St. Tax): Enter the amount of tax computed based upon the State Withholding requirement.
10. Net: This figure must be the gross amount minus all deductions plus advance EIC.
11. Pay code: This is the five-digit number assigned to the agency.
12. Voucher: This is the voucher number assigned to the voucher by the agency – MUST BE UNIQUE by fiscal year.
13. Pay Period: This is the MMDDYYYY for the first day of the Pay Period and the MMDDYYYY for the last day of the Pay Period.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.45 1 of 2
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	PAYROLL VOUCHER DISTRIBUTION SCHEDULE	REVISION NUMBER 03-001

PAYROLL VOUCHER DISTRIBUTION SCHEDULE (Exhibit 23.20.50 Appendix F)

PURPOSE

The voucher distribution schedule serves as a transmittal document for the payroll voucher, and contains a summary of the accounting distribution of the individual employee records contained in the voucher. This includes charges to personal services, Retirement, Retirement Pickup, Insurance Reimbursement and the employer's contribution to FICA and Medicare whenever applicable.

TIMING REQUIREMENTS

A voucher distribution schedule must accompany each payroll voucher.

DISTRIBUTION

Three (3) copies of the Distribution Schedule should be printed for the following distribution:

1. Comptroller - Attach to the Comptroller's copy of the payroll voucher.
2. CMS – If required by Central Management Services.
3. Agency - To be retained by the agency.

CONTENTS

The data elements on the Payroll Voucher Distribution Schedule are as follows:

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.45 2 of 2
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	PAYROLL VOUCHER DISTRIBUTION SCHEDULE	REVISION NUMBER 03-001

REFERENCE

CONTENTS

1	Department	Enter the name of the department, agency, board, or commission.
2	For Period Of	Enter the pay period.
3	Payroll Number Fund Dept. Code	Enter as follows: Fund -- Enter the three-digit fund code. Department -- Enter the two-digit agency code. Code -- Enter the three-digit payroll identifier code assigned by the Comptroller.
4	Division and Title Appropriation	Enter the division within the agency (administrative, operations, etc.) and the title of the appropriation (personal services, electronic data processing, etc.).
5	Voucher Number	Enter the voucher number exactly as it appears on the payroll voucher to which the schedule is attached.
6	Fund	Enter the three-digit fund code from which the payroll is being paid (001-General Revenue, 011-Road Fund, etc.).
7	Account Code and Object	Enter the organization account code and detail expenditure object as described in the statewide accounting system appropriation coding structure.
8	Amount	Enter the amount of expenditure to be charged to each appropriation account.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.50 1 of 1
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	PAYROLL VOUCHER INPUT TAPE	REVISION NUMBER 03-001

PAYROLL VOUCHER INPUT TAPE

PURPOSE

The Voucher Input tape facilitates processing of payroll vouchers in the Comptroller's Office by providing a copy of the voucher that serves as input directly into the automated payroll system. This minimizes transcription errors, provides for later cutoff dates at the agency and less clerical effort for the Comptroller's Office.

TIMING REQUIREMENTS

A balanced tape must be submitted with each payroll voucher to the Comptroller's Office. However, agencies whose payrolls must be approved by the Department of Central Management Services should send the magnetic tape directly to the Comptroller's Office, State Accounting Payroll Section.

DISTRIBUTION

Voucher input tapes must be submitted directly to the Comptroller's Office, Attn: State Accounting Payroll Section.

INPUT ERROR CORRECTION

The magnetic tape must reflect the itemized data shown on the voucher including trailer records. Accumulation of detail tape records for all monetary fields must equal and crossfoot to all columnary totals shown on the payroll voucher. Any out-of-balance situation will require a corrected voucher and/or tape. Warrants will not be written until an out-of-balance situation is rectified by the submitting State agency.

Illinois State tax and Federal taxes will be verified based on the data provided. It is the agency's obligation as the employer to insure that the minimum tax is withheld as determined from the information shown on the employees' W-4 cards. Payroll vouchers and/or tapes with incorrect tax computations will not constitute an out-of-balance or error condition. However, repeated failure to withhold the minimum may result in returned vouchers and/or tapes.



Payroll Voucher File

This document describes the magnetic tape file format to be used by State agencies transmitting payroll voucher information directly to the Comptroller. The agency return tape uses same record formats.

I. FILE CHARACTERISTICS

The Payroll 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 1170 bytes in length with a blocking factor 10. Numeric fields are unpacked. Whenever possible, submit an 18-track cartridge. The Payroll Voucher File consists of two types of records. These are:

A. *Detail Record*

Payment information for employees on the payroll.

B. *Trailer Records*

Accumulated deduction amounts for each specific deduction on the payroll.

II. FILE ORDER

The file order is paycode, voucher number, then account code.

III. NAME FIELD CONVENTIONS/EXAMPLES

The following standards will be used for providing name information. Letters (A-Z), numbers (0-9), spaces (), hyphens (-), periods (.), and apostrophes (') are allowed in name fields. Do not use any other character or symbol.

EXAMPLE 1	
FIRST NAME	GARY
MIDDLE NAME	ALLEN
LAST NAME	PERKINS
SUFFIX	JR

EXAMPLE 2	
FIRST NAME	SHAUN
MIDDLE NAME	
LAST NAME	ONEILL-SMITH
SUFFIX	III

IV. ADDRESS FIELD CONVENTIONS/EXAMPLES

The following standards will be used for providing address information. Agency Return tape address information is obtained from the W-4 information on file in the IOC Payroll system.

EXAMPLE 1	
LOCATION ADDRESS	11TH FLOOR
DELIVERY ADDRESS	5160 YONGE ST
CITY	TORONTO
STATE	
ZIPCODE	
ZIPCODE EXTENSION	
FOREIGN STATE/ PROVINCE	ONTARIO
FOREIGN POSTAL CODE	M2N 6L9
COUNTRY CODE	CA

EXAMPLE 2	
LOCATION ADDRESS	
DELIVERY ADDRESS	123 N PARK AVE
CITY	NEW YORK
STATE	NY
ZIPCODE	10017
ZIPCODE EXTENSION	5518
FOREIGN STATE/ PROVINCE	
FOREIGN POSTAL CODE	
COUNTRY CODE	

V. FURTHER INFORMATION

A. **SAMS Manual**

Refer to SAMS Manual Section 23.20.40 (Payroll Input Document Procedures: Payroll Voucher) for specific details on payroll voucher field requirements.

The SAMS Manual can be downloaded online at the Illinois Office of the Comptroller's web site (<http://www.ioc.state.il.us>); use the *Resource Library* and *Access Fiscal Reports* links. Adobe Acrobat© is required to view the files.

B. **CMS Administered Programs**

Need correct CMS division/group/unit that provides or that can direct where to get such information.

C. *Payroll Deduction Code Information*

Contact your Payroll Officer.

VI. APPENDICES

A. Valid *State Code Values*

B. Valid *Retirement Pickup Code and Retirement Code Values*

C. Valid *Eligibility Code Values*

D. Valid *Trailer Name 2 Format*

E. Valid *Trailer Name 3 Format*

F. Hardcopy Payroll Voucher Example

G. Valid Employee Status Codes

H. Trailer Record Codes

DETAIL RECORD

<u>DATA</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
<u>ELEMENT</u>	<u>FROM</u>	<u>THRU</u>			
Record Type	1	2	2	XX	Value Spaces
Filler	3	7	5	X(5)	Value Spaces
Paycode	8	12	5	9(5)	Unique identifier for payrolls assigned by Comptroller upon request
Account Code					Appropriation account code number from which expenditure is to be made
Filler	13	13	1	X	Value Spaces; <u>Comptroller authorization required prior to usage</u>
Fund	14	16	3	9(3)	Fund number
Agency	17	19	3	9(3)	Agency number
Organization	20	21	2	99	Organization number
Filler	22	23	2	XX	Value Spaces; <u>Comptroller authorization required prior to usage</u>
Object Code	24	27	4	9(4)	Major object code
Sequence	28	29	2	99	Sequence number
Account Type	30	31	2	99	Appropriation account type
Filler	32	32	1	X	Value Spaces; <u>Comptroller authorization required prior to usage</u>
Detail Object	33	36	4	9(4)	Detail object code
Fiscal Year	37	38	2	99	Fiscal year to charge expenditure
Social Security Number	39	47	9	9(9)	Unique ID number assigned by the Social Security Administration
Payee Name First	48	62	15	X(15)	Payee's first name (See section III page 2)
Payee Name Middle	63	77	15	X(15)	Payee's middle name (See section III page 2)
Payee Name Last	78	97	20	X(20)	Payee's last name (See section III page 2)
Payee Name	98	101	4	X(4)	Payee's suffix

DETAIL RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Suffix Sex	102	102	1	X	(See Ill page 2) Sex of payee <u>Valid Values</u> 'M'=Male 'F'=Female
Date of Birth	103	110	8	9(8)	Date of birth of payee (MMDDCCYY)
Employee Status Code	111	111	1	X	Code indicating a change in the status of the employee (See Appendix G)
Employee Status Date	112	119	8	9(8)	Date of change in employee status (MMDDCCYY)
Position Class	120	124	5	X(5)	Code denoting position or job title
Basis Time Work	125	125	1	X	Code indicating the type of time worked and the rate to calculate the salary on
Time Work	126	129	4	X(4)	Number of units of time payment is to be made for
Rate	130	136	7	9(5)V99	Amount of money to be paid for each unit of time
Base	137	143	7	9(5)V99	Amount to be paid for pay period covered, excluding overtime and lump sum vacation
Over Time	144	150	7	S9(5)V99	Amount of money above base pay due to employee for work performed in addition to normal working hours
Lump Sum Vacation	151	158	8	S9(6)V99	Paid when employee terminates and has vacation pay due
Gross	159	166	8	9(6)V99	Total amount earned before deductions
Additional Gross Code	167	167	1	X	Value Spaces; <u>Comptroller authorization required</u>

DETAIL RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Additional Gross Amount	168	174	7	S9(5)V99	<u>prior to usage</u> Value Zeroes; Other compensation subject to withholding that is included <u>in the Gross</u> ; <u>Comptroller authorization required</u> <u>prior to usage</u>
Filler	175	184	10	X(10)	Value Spaces
Marital Status	185	185	1	9	Indicates if employee is using married tables or single tables for Federal tax withholding <u>Valid Values</u> '1'=Single tables '2'=Married tables
Federal Exemptions	186	187	2	XX	Allowable exclusions used in computing the amount of Federal tax withheld <u>Valid Values</u> '00' through '99' 'E'=Exempt (either byte)
Federal Tax	188	195	8	S9(6)V99	Amount withheld from gross towards federal income tax to be owed
State Code	196	197	2	99	State code; See Appendix A
State Exempt	198	199	2	XX	Allowable exclusions used in computing the amount of state tax withheld <u>Valid Values</u> '00' through '99' 'E'=Exempt (either byte)
State Exempt Line 2	200	201	2	XX	Allowable exclusions for blind and/or over 65 years of age <u>Valid Values</u> '01' through '99' '00' = not eligible Spaces = not eligible

DETAIL RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
State Tax	202	208	7	S9(5)V99	Amount withheld from gross for state income tax
FICA Code	209	209	1	X	Code to indicate if FICA is to be withheld
					<u>Valid Values</u> 'A'=Both OASDI & HI 'B'=Not subject to FICA 'C'=HI tax only 'F'=OASDI paid; paying HI
FICA Amount	210	215	6	S9(4)V99	Amount to be withheld for OASDI
Medicare	216	221	6	S9(4)V99	Amount to be withheld for Medicare
Earned Income Credit Code	222	222	1	X	Number of W-5 certificates in effect
Earned Income Credit Amount	223	227	5	S9(3)V99	Amount of advance earned income credit
Filler	228	241	14	X(14)	Value Spaces; <u>Comptroller authorization required prior to usage</u>
Group Insurance Attributable Income	242	247	6	S9(4)V99	Cost of Group Term Insurance over \$50,000, incurred by employee subject to Federal and State taxes, Retirement and FICA
Other Compensation Subject to Withholding	248	254	7	S9(5)V99	Compensation received subject to Federal and State taxes, Retirement and FICA withholding
Other Compensation	255	261	7	S9(5)V99	Notation only amount indicating employee is receiving other compensation or wages in addition to payments made through the

DETAIL RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
CMS Transit	262	266	5	S9(3)V99	Comptroller's office (Reportable as income on W-2; not subject to withholding) Pretax deduction for commuter highway vehicle transit pass (public or privately operated)
CMS Parking	267	271	5	S9(3)V99	Pretax deduction for parking administered by CMS
Flexible Spending DCAP	272	278	7	S9(5)V99	Pre-tax deduction for the Dependent Care Assistance Program
Flexible Spending MCAP	279	285	7	S9(5)V99	Pre-tax deduction for the Medical Care Assistance Program
Deferred Compensation	286	292	7	S9(5)V99	Pre-tax deduction for the Deferred Compensation Program
Long Term Care Insurance Carrier Code	293	294	2	XX	Value Spaces; <u>Comptroller authorization required prior to usage</u>
Long Term Care Insurance Amount	295	301	7	S9(5)V99	Value Zeroes; <u>Comptroller authorization required prior to usage</u>
Filler	302	337	36	X(36)	Value Spaces
Non Taxable Income	338	345	8	S9(6)V99	Portion of gross income not subject to state and federal withholding
Non Taxable Benefits	346	352	7	S9(5)V99	Portion of State Life, State Health, and State Dental deductions treated as tax exempt
Retirement Pickup Code	353	354	2	99	Code used to determine amount of retirement picked up by employer; See Appendix B

DETAIL RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Retirement Pickup Amount	355	361	7	S9(5)V99	Amount of retirement picked up by the employer
Retirement Code	362	362	1	X	Code indicating Retirement System to be credited; See Appendix B
Retirement Amount	363	369	7	S9(5)V99	Amount deducted from gross to be forwarded to a Retirement fund
Maintenance	370	374	5	S9(3)V99	Enter the amount deducted from an employee's pay for maintenance; Maintenance will include meals, housing, etc...
SOS Parking	375	379	5	S9(3)V99	Amount deducted from gross pay for assigned SOS facility parking
Bond Deduction	380	385	6	S9(4)V99	Amount deducted from gross pay for deposit into the Bond fund for subsequent issuing of US Savings Bonds
Levy	386	392	7	9(5)V99	Amount deducted from gross pay for assignment of a tax levy, bankruptcy, wage assessment, child support, child support fees, and voluntary payment of state-owed monies
Garnishment Code	393	395	3	X(3)	Code identifying which garnishment trailer coincides with amount deducted (agency assigned) <u>Valid Values</u> '001' through '099' Spaces = no garnishment

DETAIL RECORD

<u>DATA</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
<u>ELEMENT</u>	<u>FROM</u>	<u>THRU</u>			
Garnishment Amount	396	402	7	9(5)V99	Amount withheld from gross pay because of a court order of garnishment
Filler	403	413	11	X(11)	Value Spaces
Eligibility Code	414	414	1	X	Eligibility code; See Appendix C
Units Life Insurance	415	418	4	9(4)	Number of basic units of life insurance paid for by the state
Work Rate Percentage	419	420	2	99	Percentage of time worked for part time employee who qualifies and elects to participate in the State Group Insurance Program
Insurance Pay Period	421	421	1	X	The number of full pay periods for which the state and employee are to be charged for pro rated life and health insurance
Insurance Reimbursement	422	428	7	S9(5)V99	The amount an agency owes for insurance if employees are not paid from the general revenue fund or the road fund
State Life Carrier Code	429	430	2	XX	Refer to CMS document <i>Life Insurance Rate Tables</i>
State Life Plan Code	431	432	2	XX	Refer to CMS document <i>Life Insurance Rate Tables</i>
State Life Amount	433	439	7	S9(5)V99	Amount deducted from gross pay for employee's portion of State Life insurance premium; Refer to CMS document <i>Life Insurance Rate Tables</i>
State Health Carrier Code	440	441	2	XX	Refer to CMS document <i>Health Insurance Rate Tables</i>
State Health Plan Code	442	443	2	XX	Refer to CMS document <i>Health Insurance Rate Tables</i>

DETAIL RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
State Health Amount	444	450	7	S9(5)V99	<i>Tables</i> Amount deducted from gross pay for employee's portion of the State Health Insurance premium; Refer to CMS document <i>Health Insurance Rate Tables</i>
Dental Carrier Code	451	452	2	XX	Refer to CMS document <i>Dental Insurance Rate Tables</i>
Dental Plan Code	453	454	2	XX	Refer to CMS document <i>Dental Insurance Rate Tables</i>
Dental Amount	455	461	7	S9(5)V99	Amount deducted from gross pay for employee's State dental insurance; Refer to CMS document <i>Dental Insurance Rate Tables</i>
Miscellaneous Deduction Codes (1-20)					Refer to <i>Payroll Deduction Code Book</i>
Misc. Ded. 1 Type Code	462	462	1	X	Code used to identify the type of deduction being made
Misc. Ded. 1 Company Code	463	465	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 1 Amount	466	472	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 2 Type Code	473	473	1	X	Code used to identify the type of deduction being made
Misc. Ded. 2 Company Code	474	476	3	X(3)	Code used to identify the company/organization for whom the deduction is being made

DETAIL RECORD

<u>DATA</u> <u>ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Misc. Ded. 2 Amount	477	483	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 3 Type Code	484	484	1	X	Code used to identify the type of deduction being made
Misc. Ded. 3 Company Code	485	487	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 3 Amount	488	494	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 4 Type Code	495	495	1	X	Code used to identify the type of deduction being made
Misc. Ded. 4 Company Code	496	498	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 4 Amount	499	505	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 5 Type Code	506	506	1	X	Code used to identify the type of deduction being made
Misc. Ded. 5 Company Code	507	509	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 5 Amount	510	516	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 6 Type Code	517	517	1	X	Code used to identify the type of deduction being made
Misc. Ded. 6 Company Code	518	520	3	X(3)	Code used to identify the company/organization for whom the deduction is being made

DETAIL RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Misc. Ded. 6 Amount	521	527	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 7 Type Code	528	528	1	X	Code used to identify the type of deduction being made
Misc. Ded. 7 Company Code	529	531	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 7 Amount	532	538	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 8 Type Code	539	539	1	X	Code used to identify the type of deduction being made
Misc. Ded. 8 Company Code	540	542	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 8 Amount	543	549	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 9 Type Code	550	550	1	X	Code used to identify the type of deduction being made
Misc. Ded. 9 Company Code	551	553	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 9 Amount	554	560	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 10 Type Code	561	561	1	X	Code used to identify the type of deduction being made
Misc. Ded. 10 Company Code	562	564	3	X(3)	Code used to identify the company/organization for whom the deduction is being made

DETAIL RECORD

<u>DATA</u> <u>ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Misc. Ded. 10 Amount	565	571	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 11 Type Code	572	572	1	X	Code used to identify the type of deduction being made
Misc. Ded. 11 Company Code	573	575	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 11 Amount	576	582	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 12 Type Code	583	583	1	X	Code used to identify the type of deduction being made
Misc. Ded. 12 Company Code	584	586	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 12 Amount	587	593	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 13 Type Code	594	594	1	X	Code used to identify the type of deduction being made
Misc. Ded. 13 Company Code	595	597	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 13 Amount	598	604	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 14 Type Code	605	605	1	X	Code used to identify the type of deduction being made
Misc. Ded. 14 Company Code	606	608	3	X(3)	Code used to identify the company/organization for whom the deduction is being made

DETAIL RECORD

<u>DATA</u> <u>ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Misc. Ded. 14 Amount	609	615	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 15 Type Code	616	616	1	X	Code used to identify the type of deduction being made
Misc. Ded. 15 Company Code	617	619	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 15 Amount	620	626	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 16 Type Code	627	627	1	X	Code used to identify the type of deduction being made
Misc. Ded. 16 Company Code	628	630	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 16 Amount	631	637	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 17 Type Code	638	638	1	X	Code used to identify the type of deduction being made
Misc. Ded. 17 Company Code	639	641	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 17 Amount	642	648	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 18 Type Code	649	649	1	X	Code used to identify the type of deduction being made
Misc. Ded. 18 Company Code	650	652	3	X(3)	Code used to identify the company/organization for whom the deduction is being made

DETAIL RECORD

<u>DATA</u> <u>ELEMENT</u>	BYTES		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Misc. Ded. 18 Amount	653	659	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 19 Type Code	660	660	1	X	Code used to identify the type of deduction being made
Misc. Ded. 19 Company Code	661	663	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 19 Amount	664	670	7	S9(5)V99	Amount being withheld from the gross for the associated code
Misc. Ded. 20 Type Code	671	671	1	X	Code used to identify the type of deduction being made
Misc. Ded. 20 Company Code	672	674	3	X(3)	Code used to identify the company/organization for whom the deduction is being made
Misc. Ded. 20 Amount	675	681	7	S9(5)V99	Amount being withheld from the gross for the associated code
Filler	682	696	15	X(15)	Value Spaces
Direct Deposit Transaction Code	697	698	2	99	Identification code for various types of direct deposit transactions
Direct Deposit Institution Code	699	706	8	9(8)	Receiving institution transit routing number for payees via direct deposit
Direct Deposit Account Code	707	723	17	X(17)	The account number at the receiving financial institution for payee via direct deposit
Filler	724	728	5	X(5)	Value Spaces;

DETAIL RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Location Address	729	750	22	X(22)	<u>Comptroller authorization required prior to usage</u> Value Spaces; Return tape will contain employee's W-4 location address, if applicable (See III page 2) Value Spaces; Return tape will contain employee's W-4 delivery address (See III page 2) Value Spaces; Return tape will contain employee's W-4 city (See III page 2) Value Spaces; Return tape will contain employee's W-4 state; will be blank for foreign address (See III page 2) Value Spaces; Return tape will contain employee's W-4 zip code; will be blank for foreign address (See III page 2) Value Spaces; Return tape will contain employee's W-4 four-digit extension of the zip code, if applicable (See III page 2) Value Spaces; Return tape will contain employee's W-4 foreign state/province, if applicable (See III page 2) Value Spaces; Return tape will contain employee's W-4 foreign postal code, if applicable (See III page 2) Value Spaces; Return tape will contain employee's
Delivery Address	751	772	22	X(22)	
City	773	794	22	X(22)	
State	795	796	2	XX	
Zipcode	797	801	5	X(5)	
Zipcode Extension	802	805	4	X(4)	
Foreign State/Province	806	828	23	X(23)	
Foreign Postal Code	829	843	15	X(15)	
Country Code	844	845	2	X(2)	

DETAIL RECORD

<u>DATA ELEMENT</u>	<u>BYTES FROM</u>	<u>THRU</u>	<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
Filler	846	853	8	X(8)	W-4 country code, if applicable (See III page 2) Value Spaces; <u>Comptroller authorization required prior to usage</u>
Voucher Number	854	861	8	X(8)	Identification number assigned to a voucher by the requesting agency NOTE: Voucher numbers must be unique by agency by fiscal year
Filler	862	869	8	X(8)	Value Spaces; <u>Comptroller authorization required prior to usage</u>
Input Code	870	870	1	X	Value Spaces; Return tape will contain 'T'
Pay Period Beginning Date	871	878	8	X(8)	Value Spaces; Return tape will contain the date of the first day of the period of time covered for the payment to be made (MMDDCCYY)
Pay Period End Date	879	886	8	X(8)	Value Spaces; Return tape will contain the date of the last day of the period of time covered for the payment to be made (MMDDCCYY)
Pay Period	887	888	2	XX	Value Spaces; Return tape will contain a two digit code indicating which pay period of the year the payment is for
Type Help	889	889	1	X	Value Spaces; Return tape will contain a code indicating the type of Salary being processed
Frequency of	890	890	1	X	Value Spaces; Return tape

DETAIL RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Pay					will contain a code indicating if payroll is monthly, semi-monthly, or bi-weekly.
Distribution Code	891	894	4	X(4)	Assigned by the agency to determine to sorting of pay warrants; warrants will be written alphabetically within distribution code within voucher; the code will be printed on the face of the warrant
IB Unit Code	895	898	4	X(4)	Value Spaces; <u>Comptroller authorization required prior to usage</u>
GAAP Code	899	902	4	X(4)	Value Spaces; <u>Comptroller authorization required prior to usage</u>
Message 1	903	962	60	X(60)	Literal information provided by an agency to be printed on the stub of an employees warrant/earnings statement
Message 2	963	1022	60	X(60)	Literal information provided by an agency to be printed on the stub of an employees warrant/earnings statement; there should be a grammatical break between Message 1 and Message 2 (will print on separate lines)
Net Amount	1023	1030	8	9(6)V99	Amount of the warrant/payment
Warrant Number	1031	1039	9	X(9)	Value Spaces; Return tape will contain a warrant

DETAIL RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Direct Deposit Trace Number	1040	1046	7	X(7)	number Value Spaces; Return tape will contain a trace number NOTE: Combination of <i>Warrant Number</i> and <i>Trace No.</i> will be unique
Issue Date	1047	1054	8	X(8)	Value Spaces; Return tape will contain the date the warrant was issued (MMDDCCYY)
Salary Reversal Code	1055	1057	3	X(3)	Code identifying which reversal trailer coincides with amount deducted <u>Valid Values</u> '001' through '150'
Salary Reversal Amount	1058	1065	8	S9(6)V99	Spaces = no salary reversal Total amount of deductions being reversed from voucher
Salary Reversal Original Gross	1066	1073	8	S9(6)V99	For total reversal, use original gross amount; for partial, indicate amount of the gross being reversed
Salary Reversal Orig. Date	1074	1081	8	9(8)	Pay period end date of original payment that is being reversed (MMDDCCYY)
Salary Reversal Original Warrant	1082	1090	9	X(9)	Warrant number from the original payment which is now having the deductions reversed
Direct Deposit Original Trace Number	1091	1097	7	9(7)	Trace number from the original payment which is now having the deductions reversed
Filler	1098	1107	10	X(10)	Value Spaces
YTD Gross	1108	1115	8	S9(6)V99	Value Zeroes; Return tape will contain gross paid for

DETAIL RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
YTD Federal Tax	1116	1123	8	S9(6)V99	the year Value Zeroes; Return tape will contain YTD amount for Federal Tax
YTD FICA	1124	1129	6	S9(4)V99	Value Zeroes; Return tape will contain YTD amount for FICA
YTD Medicare	1130	1135	6	S9(4)V99	Value Zeroes; Return tape will contain YTD amount for Medicare
YTD State Tax	1136	1142	7	S9(5)V99	Value Zeroes; Return tape will contain YTD amount for State Tax
YTD Non Taxable Income	1143	1149	7	S9(5)V99	Value Zeroes; Return tape will contain YTD amount for Non Taxable Income, Benefits, and Pre-tax Deductions
YTD Other Compensation	1150	1156	7	S9(5)V99	Value Zeroes; Return tape will contain YTD amount for Other Compensation, Group Insurance Attributable Income, and Other Compensation Subject to Withholding
YTD Earned Income Credit	1157	1162	6	S9(4)V99	Value Zeroes; Return tape will contain YTD amount of Earned Income Credit
Filler	1163	1170	8	X(8)	Value Spaces; <u>Comptroller authorization required prior to usage</u>

TRAILER RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Record Type	1	1	1	X	Value hyphen ('-')
Filler	2	2	1	X	Value Spaces
Trailer Code					Unique identifier for trailers assigned by Comptroller upon request
Comptroller's Code	3	4	2	99	Comptroller's Code (See Appendix H)
Actual Code	5	7	3	3(X)	Actual Code (See Appendix H)
Paycode	8	12	5	9(5)	Unique identifier for payrolls assigned by Comptroller upon request
Account Code					Appropriation account code number from which expenditure is to be made
Filler	13	13	1	X	Value Spaces; <u>Comptroller authorization required prior to usage</u>
Fund	14	16	3	9(3)	Fund number
Agency	17	19	3	9(3)	Agency number
Organization	20	21	2	99	Organization number
Filler	22	23	2	XX	Value Spaces; <u>Comptroller authorization required prior to usage</u>
Object Code	24	27	4	9(4)	Major object code
Sequence	28	29	2	99	Sequence number
Account Type	30	31	2	99	Appropriation account type
Filler	32	32	1	X	Value Spaces; <u>Comptroller authorization required prior to usage</u>
Detail Object	33	36	4	9(4)	Detail object code
Fiscal Year	37	38	2	99	Fiscal year to charge expenditure
Social Security Number	39	47	9	9(9)	Value Zeroes or use SSN of employee (if required) due to levies,

TRAILER RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Trailer Name 1	48	85	38	X(38)	garnishments, and/or reversals Name of company/ organization
Trailer Name 2	86	123	38	X(38)	Line 2 of the Trailer Name; See Appendix D
Trailer Name 3	124	161	38	X(38)	Line 3 of the Trailer Name; See Appendix E
Filler	162	392	231	X(231)	Value Spaces
Garnishment Order Number	393	402	10	X(10)	Value Spaces or court assigned summons number (if garnishment present).
Filler	403	853	451	X(451)	Value Spaces; <u>Comptroller authorization required prior to usage</u>
Voucher Number	854	861	8	X(8)	Identification number assigned to a voucher by the requesting agency
Filler	862	869	8	X(8)	Value Spaces
Input Code	870	870	1	X	Value Spaces; Return Tape will contain 'T'
Pay Period Begin Date	871	878	8	X(8)	Value Spaces; Return tape will contain the date of the first day of the period of time covered for the payment to be made (MMDDCCYY)
Pay Period End Date	879	886	8	X(8)	Value Spaces; Return tape will contain the date of the last day of the period of time covered for the payment to be made (MMDDCCYY)
Pay Period	887	888	2	XX	Value Spaces; Return tape will contain a two digit code indicating which pay period of the year the payment is for

TRAILER RECORD

<u>DATA ELEMENT</u>	<u>BYTES</u>		<u>LENGTH</u>	<u>PICTURE</u>	<u>COMMENTS</u>
	<u>FROM</u>	<u>THRU</u>			
Type Help	889	889	1	X	Value Spaces; Return tape will contain a code indicating the type of Salary being processed
Frequency of Pay	890	890	1	X	Value Spaces; Return tape will contain a code indicating if payroll is monthly, semi-monthly, or bi-weekly
Distribution Code	891	894	4	X(4)	Value Spaces; Return tape contains Comptroller assigned distribution code
Filler	895	1020	126	X(126)	Value Spaces; <u>Comptroller authorization required prior to usage</u>
Trailer Net	1021	1030	10	9(8)V99	Amount of warrant/payment
Warrant Number	1031	1039	9	X(9)	Value Spaces; Return tape will contain a warrant number
Deposit Trace Number	1040	1046	7	X(7)	Value Spaces; Return tape will contain a trace number NOTE: Combination of <i>Warrant Number</i> and <i>Trace No.</i> will be unique
Issue Date	1047	1054	8	X(8)	Value Spaces; Return tape will contain the date the warrant was issued (MMDDCCYY)
Filler	1055	1170	116	X(116)	Value Spaces; <u>Comptroller authorization required prior to usage</u>



STATE CODE Valid Values

CODE	STATE
01	Illinois
04	Kentucky
05	Michigan
06	Wisconsin
07	Iowa

NOTE: To determine if a state is a reciprocal and/or withholding state or for other valid state codes, contact the Illinois Office of the Comptroller Payroll Unit.



RETIREMENT PICKUP CODE Valid Values

CODE	PERCENT/DESCRIPTION
00	None [0%]
01	4%
02	5.5%
03	8%
04	2%
05	8.7%

RETIREMENT CODE Valid Values

CODE	PERCENT/DESCRIPTION
0	8%
1	4%
2	9.5%
4	INELIGIBLE
5	WAIVER
6	GENERAL ASSEMBLY
7	TEACHERS
8	JUDGES
9	UNIVERSITY
M	5.5%
N	6-MONTH QUALIFICATION TBL 2 (SECURITY EMPLOYMENT)
Q	6-MONTH QUALIFICATION
R	9.5%
S	5.5%
W	NON-PERMANENT RETIREE

For further information, contact the SERS Accounting Division



ELIGIBILITY CODE Valid Values

CODE	DESCRIPTION
A	Active Employment
C	No Insurance
D	Immediate Annuity
E	Deferred Annuity
F	Retiree
G	Survivor
H	Survivor of Deferred Annuity
I	Non-certified Survivor
J	Survivor of Retiree
K	Disabled Recipient
L	Survivor of Employee Immediate/Annuity
M	Active Part Time Employee
P	Part Time – Health/Dental
Q	Survivor Employee/Immediate Annuity
U	Life Part Time
Z	Health/Dental
8	Active Life
@	Part Time – Health/Dental

AS ESTABLISHED BY CMS GROUP INSURANCE DIVISION



TRAILER NAME 2 Valid Format

Trailers with COMPTROLLER'S CODE of 12 or 14

CODE	PIC	COMMENTS
FIPS CODE		
<i>State Code</i>	XX	State Code
<i>County Code</i>	X(3)	County Code
Filler	X	Value Spaces
Case ID	X(20)	Docket Number from Court Order
Filler	X(12)	Value Spaces



TRAILER NAME 3 Valid Format

Trailers with COMPTROLLER'S CODE of 12 or 14

CODE	PIC	COMMENTS
SSN	9(9)	Absent Parent SSN
Filler	X	Value Spaces
Medical Indicator	X	Medical Insurance available <u>Valid Values</u> 'Y'=Yes 'N'=No
Filler	X	Value Spaces
Absent Parent Name	X(10)	First seven letters of the non-custodial parent's last name followed by the first three letters of the non-custodial parent's first name. A <u>comma must be used</u> to separate the last name from the first name <u>when the last name is less than seven characters</u>
Filler	X(16)	Value Spaces

**STATE OF ILLINOIS
PAYROLL VOUCHER DISTRIBUTION**

SCHEDULE

DEPARTMENT			FOR PERIOD OF								
FUND	DEPT	CODE	DIVISION AND TITLE OF APPROPRIATION	VOUCHER NUMBER	FUND	ORG.	APPROPRIATION CODE OBJECT	SEQ	ACCT	EXP OBJ	AMOUNT
001	87	001	GENERAL REVENUE FUND	ABC12345	001	87700	1900	00	00	1120	1500.00
			EMPLOYER CONTRIBUTIONS	ABC12345	001	87700	1900	00	00	1161	500.00
			SOCIAL SECURITY	ABC12345	001	87700	1900	00	00	1180	100.00

FOR COMPTROLLER'S USE ONLY

TYPE HELP _____ TYPE PAY _____ PAY PERIOD _____

STATE OF ILLINOIS – PAYROLL VOUCHER

PAYROLL TITLE _____

NAME	POS CLS	SOC SEC	GROSS	FED TAX	FICA	MEDICARE	ST. TAX	NET
LAST, FIRST,MIDDLE SUFFIX (all that fits)	XXXXXX	999-99-9999	123456.99	123456.00-	1234.99-	123456.99-	12345.99-	123456.78
DOE JOHN	12345	123-45-6789	10.99	2.00	.99	.50	1.00	4.85
MOUSE MICKEY	CHEEZ	190-50-2000	1112.00	35.42	.00	.00	2.33	9023.45
RACHMANINOFF SERGEI VASILIEVIC	23456	222-22-2222	5000.99	500.00	250.75	150.00	250.00	3000.00
TAFT WILLIAM HOWARD	PREST	185-71-9301	27.00	5.00-	5.00-	3.00-	2.00-	35.00
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXXXX	999-99-9999	999999.99	999999.99-	9999.99-	999999.99-	99999.99-	999999.99

STATE OF ILLINOIS – PAYROLL VOUCHER**PAYROLL TITLE** _____

TRL CODE	TRAILER NAME 1	TRAILER NAME 2	TRAILER NAME 3	TRAILER AMT
12-SDU	STATE DISBURSEMENT UNIT	17001 CASE ID	123456789 Y PARENT,A	100.00
14-SDU	SUPPORT WITHHOLDING FEE	17001 CASE ID	123456789 Y PARENT,A	2.52
30-0C7	GROUP INS PREMIUM FUND			500.00
30-0G6	UNITED OF OMAHA LIFE	INSURANCE COMPANY		100.00
82-082	STATE EMPLOYEES RETIREMENT SYSTEM	SYSTEM		50.00
83-083	STATE EMPLOYEES RETIREMENT SYSTEM	STATE CONTRIBUTION		500.00
89-001	STATE EMPLOYEES RETIREMENT SYSTEM	EMPLOYER PICKED UP RETIREMENT		40.00

STATE OF ILLINOIS – PAYROLL VOUCHER

PAYROLL TITLE

BASE	99999999.99	NON TAXABLE INCOME	999999.99-	MISC DEDUCTION 1	999999.99-
OVERTIME	999999.99-	NON TAXABLE BENEFITS	999999.99-	MISC DEDUCTION 2	999999.99-
LUMP SUM	99999999.99-	RETIREMENT PICKUP	999999.99-	MISC DEDUCTION 3	999999.99-
ADDITIONAL GROSS	999999.99-	RETIREMENT	999999.99-	MISC DEDUCTION 4	999999.99-
GROSS	999999.99-	MAINTENANCE	999999.99-	MISC DEDUCTION 5	999999.99-
FEDERAL TAX	999999.99-	SOS PARKING	999999.99-	MISC DEDUCTION 6	999999.99-
STATE TAX	999999.99-	BONDS	999999.99-	MISC DEDUCTION 7	999999.99-
FICA	999999.99-	TAX LEVY	999999.99-	MISC DEDUCTION 8	999999.99-
MEDICARE	999999.99	GARNISHMENT	999999.99-	MISC DEDUCTION 9	999999.99-
EIC	999999.99	INSURANCE REIMBURSE	999999.99-	MISC DEDUCTION 10	999999.99-
GROUP INS ATTRIB INC	999999.99-	STATE LIFE	999999.99-	MISC DEDUCTION 11	999999.99-
OTHER CMP SUBJ WITH	999999.99-	STATE HEALTH	999999.99-	MISC DEDUCTION 12	999999.99-
OTHER COMP	999999.99-	DENTAL	999999.99-	MISC DEDUCTION 13	999999.99-
TRANSIT	999999.99-	SALARY REVERSAL AMT	999999.99-	MISC DEDUCTION 14	999999.99-
CMS PARKING	999999.99-			MISC DEDUCTION 15	999999.99-
FLEX SPEND DCAP	999999.99-			MISC DEDUCTION 16	999999.99-
FLEX SPEND MCAP	999999.99			MISC DEDUCTION 17	999999.99-
DEFERRED COMP	999999.99-			MISC DEDUCTION 18	999999.99-
NET AMOUNT	999999.99-			MISC DEDUCTION 19	999999.99-
				MISC DEDUCTION 20	999999.99-

DIRECT DEPOSIT: EMPLOYEE COUNT 99,999 AMOUNT 999999.99

PAYCODE 99-999 VOUCHER XXXXXXXXX PAY PERIOD FROM 99/99/9999 TO 99/99/9999 PAGE 999

STATE OF ILLINOIS – PAYROLL VOUCHER

PAYROLL TITLE _____

APPROVED FOR PAYMENT

NAME _____

BY _____
HEAD OF UNIT OR AUTHORIZED AGENT**CERTIFICATION**

I certify that the employees named, their respective indicated positions and service times, and appropriation to be charged, as shown on the accompanying payroll voucher and corresponding electronic record are true, complete, correct and according to the provisions of law; that such employees are involved in decision making or have direct line responsibility to a person who has decision making authority concerning the objectives, functions, goals and policies of the organizational unit for which the appropriation was made; that the results of the work performed by these employees and that substantially all of their working time is directly related to the objectives, functions, goals, and policies of the organizational unit for which the appropriation is made; that all working time was expended in the service of the State, and that the employees named are entitled to payment in the amounts indicated. 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.

(Date)_____
Agency Head (Signature)***CERTIFICATE OF DIRECTOR OF PERSONNEL***

Pursuant of Section 12a of the Personnel Code, I hereby certify that there has been no determination that any person named in this payroll voucher containing _____name(s) has not been appointed, employed or compensated in accordance with the provisions of the Personnel Code and rules, regulations and orders thereunder except those crossed out and those who are exempt as indicated by position class number assigned to such exempt positions.

DIRECTOR OF CENTRAL MANAGEMENT SERVICES

By _____

PAYCODE 99-999

VOUCHER XXXXXXXXX

PAY PERIOD FROM 99/99/9999

TO 99/99/9999

PAGE 999



EMPLOYEE STATUS CODES

Valid Codes

CODE	DESCRIPTION
1	Termination
2	(Not to be used)
3	Return from Leave of Absence
4	New
5	Transferred Intra-Agency (use of code optional)
6	Reinstated
7	Lay-Off (other than seasonal)
8	Overtime and Other Pay when no Regular Time Worked
9	Reinstated for Pay for Period not Worked
A	Name Changes
B	Suspended (equal to or less than 30 days)
C	Return from Suspension
D	Add and Separate Same Pay Period
E	Retirement
F	Death
G	Suspension
H	Transferred Inter-Agency
L	Lump Sum Payments not Subject to Retirement
M	Medical Leave of Absence
N	Maternity Leave of Absence
P	Educational Leave of Absence
R	Military Leave of Absence (greater than 30 days)
S	Personal Leave of Absence (general, authorized or unauthorized without pay)
T	Seasonal Lay-Off



TRAILER RECORD CODES

	PAYEE NAME	COMPTROLLER CODE	ACTUAL CODE
1.	Fund XXX (XXXXXX-XXXX-XXXX) % Name of Agency Social Security Number	01	001 thru 150
2.	Reserved for Certain Lottery C-02 Vouchers	02	001
3.	Reserved for Certain Lottery C-02 Vouchers	03	001
4.	Money Owed a State Agency	10	001 thru 200
5.	Child Support	12	SDU, CPT, CP1 thru CP5
6.	Unemployment Compensation	13	001 thru 200
7.	Child Support Processing Fee	14	001 thru 200
8.	Teachers' Retirement System	15	015
9.	Union Name	20	001, 002, 003, etc.*
10.	College Savings Program Name	25	001, 002, 003, etc.*
11.	Insurance Name	30	001, 002, 003, etc.*
12.	Deferred Compensation Plan Fund	35	035
13.	Flexible Spending Account – Fund 202	37	037
14.	Savings Bond Fund	40	040
15.	Secretary of State Parking Fees	45	045
16.	CMS Transit	45	035
17.	CMS Parking	45	040
18.	United Way Sangamon	50	050
19.	United Way (Other than Sangamon)	51	501 thru 799*
20.	Charity (Other than United Way)	51	800, 900 thru 999*
21.	Association Dues Name	60	001, 002, 003, etc.*
22.	Credit Union Name	70	001, 002, 003, etc.*
23.	Working Cash Fund – University Name	71	051 thru 075*
24.	University Foundation – University Name	72	076 thru 099*
25.	University Miscellaneous Deductions – University Name	73	001 thru 025*
26.	Tax Sheltered Annuities	74	001, 002, 003, etc.*
27.	401K Plan (Universities Only)	76	001, 002, 003, etc.*
28.	University Retirement System	75	075
29.	Judges' Retirement System	80	080
30.	General Assembly Retirement System	81	081
31.	State Employees' Retirement System Employee Contribution to Retirement	82	082

* Use Comptroller assigned code to identify the specific organization

	PAYEE NAME	COMPTROLLER CODE	ACTUAL CODE
32.	State Employees' Retirement System State Contribution to Retirement	83	083
33.	Teachers' Retirement System State Contribution	84	084
34.	Clerk of the Supreme Court State Contribution	85	085
35.	Social Security Administration Fund State Contribution – FICA/MEDICARE	86	086
36.	Insurance Reimbursement	88	088
37.	Federal Retirement System	87	087
38.	State Employees' Retirement System Employer Pickup of Employee Retirement Contributions	89	001
39.	General Assembly Retirement System Employer Pickup of Employee Retirement Contributions	89	006
40.	Teachers' Retirement System Employer Pickup of Employee Retirement Contributions	89	007
41.	Judges' Retirement System Employer Pickup of Employee Retirement Contributions	89	008
42.	State Universities' Retirement System Employer Pickup of Employee Retirement Contributions	89	009
43.	Social Security Administration Fund Employer Contribution – FICA/MEDICARE	90	090
44.	State of Illinois – Withholding	94	001*
45.	State of Kentucky – Withholding Tax (Reciprocal)	94	004*
46.	State of Michigan – Withholding Tax (Reciprocal)	94	005*
47.	State of Wisconsin – Withholding Tax (Reciprocal)	94	006*
48.	State of Iowa – Withholding Tax (Reciprocal)	94	007*
49.	***Treasurer, State of Illinois	95	095
50.	Garnishment	97	001 thru 099
51.	Tax Levy	98	001 thru 200
52.	Bankruptcy	99	001 thru 200

* Use Comptroller assigned code to identify the specific organization

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.55 1 of 1
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	SALARY REVERSAL SYSTEM OVERVIEW	REVISION NUMBER 03-001

SALARY REFUND SYSTEM OVERVIEW

The salary reversal system provides the method of correcting salary overpayments. The system provides for:

1. Collecting the net pay warrant amount from the employee
2. Recovering all deductions
3. Correcting the employee's earnings record

The recovered net pay warrant (Treasurer's draft representing the overpayment) will be transmitted to the Comptroller along with the deductions recovered through the payroll system (or directly from the union, association, insurance company, etc., hereafter known as trailer payees) on a salary refund form.

Upon receipt of the salary refund form with proper attachments, the Comptroller will credit the appropriation (if it has not lapsed) and update the employee's earnings by the amount received.

A salary refund does not have to be processed on the same payroll code or from the same account code from which the original warrant was written.

All deductions made representing the original gross earnings must be recovered prior to submitting form C-65. Incomplete refunds will not be processed by the Comptroller's Office.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.60 1 of 5
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	SALARY REVERSAL PROCEDURES	REVISION NUMBER 03-001

SALARY REVERSAL PROCEDURES

PURPOSE

This procedure allows agencies to recover amounts deducted coincident to erroneous salary payments on the payroll voucher/tape, as opposed to requesting cash refunds directly from the trailer payee. However, under certain circumstances, agencies may obtain the refund directly from the trailer payee.

TIMING REQUIREMENTS

All salary reversals should be processed within 60 days of the issue date on the original erroneous warrant.

PROCESSING RULES

The following rules must be adhered to in the salary reversal procedure:

1. Overpayments to an active employee should be adjusted on a subsequent payroll voucher. A salary refund may not be processed on an active employee without prior approval of the Comptroller's Office.
2. If a terminating employee is not entitled to the entire salary warrant, a cash refund may be submitted on a salary refund form. The taxes, FICA or Medicare and retirement must be retrieved via a salary reversal on a subsequent payroll by entering only those amounts applicable to the overpayment.
3. The account code of the original warrant and the account code of the payroll voucher from which the money is being recovered do not have to agree.
4. Salary reversal records may not be combined with the employee's regular voucher records. A separate voucher entry is required. Agencies should sort their voucher so that all reversals are at the end of the payroll in alphabetical sequence.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.60 2 of 5
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	SALARY REVERSAL PROCEDURES	REVISION NUMBER 03-001

5. Agencies may submit multiple salary reversal entries per employee on their magnetic payroll tape.
6. The agency is responsible for collecting the full amount of money that was erroneously paid to the employee.
7. Agencies must determine that there is sufficient money in each payee trailer record to recover the money to be reversed. Example: If a salary reversal of \$10.00 for Federal Tax is being processed, the payroll must contain at least \$10.00 in Federal Tax deductions.
8. If a trailer record on a payroll does not contain sufficient money to process a complete reversal for a particular payee, it is permissible to reclaim the balance of the reversal on a subsequent payroll(s) by processing another salary reversal(s). If it is not practical to reclaim the money on subsequent payrolls, the agency should collect the outstanding balance directly from the trailer payee or the employee.
9. When salary reversals involve U.S. Savings Bonds, the agency must contact the Comptroller's Payroll Bond Section (782-5851) immediately to insure that the employee's account contains a sufficient balance to process a reversal. If the bond is in the agency's possession, it is to be returned to the Comptroller's Office so that a refund may be processed. If a bond has already been distributed to the employee, the agency is to obtain the amount due from the employee and submit it with the salary refund document. If you are unable to get the refund from the employee, notify the Comptroller's Payroll Bond Section immediately.
10. When the salary reversal involves a credit union or a retirement system, it is the agency's responsibility to contact the respective organization immediately and notify them of the salary reversal in order to prevent withdrawal of the amount to be reversed.
11. The State Contribution to Retirement is to be reduced, using the employee total wages subject to SERS from the reversal entry on the voucher, to calculate the refund.
12. The State Contribution to FICA or Medicare is to be reduced, using the employee's wages subject to FICA/Medicare from the reversal entry on the voucher, to calculate the refund.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.60 3 of 5
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	SALARY REVERSAL PROCEDURES	REVISION NUMBER 03-001

CONTENTS

The following entries must be made on the payroll voucher tape for each salary reversal:

<u>PAYROLL VOUCHER TAPE POSITION</u>	<u>DESCRIPTION</u>
48-62 (First) 63-77 (Middle) 78-97 (Last) 98-101 (Suffix)	Enter the employee's name exactly as it appeared on the original voucher.
39-47	Enter the employee's social security number, exactly as it appeared on the original voucher (even if the original entry was erroneous).
137-143	Enter .00 in the base pay.
159-166	Enter .00 in the gross amount earned field.
Dedicated and Miscellaneous Fields	Enter the amount in the deduction field that is being reversed. All salary reversal amounts are treated as negative. Enter the code relating to the trailer payee as it appeared on the original voucher.
1055-1057	Enter the reversal code. This is a three-digit code which is signed in numeric sequence by the agency. It refers to the number of salary reversals on a payroll. If there were three reversals on a payroll, the first code would be 001, the second 002, and the third 003, etc.
1058-1065	Enter the amount of the reversal. The amount entered in this field must be a positive (+) figure and it must equal the total of all negative entries.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO.
		23.20.60 4 of 5
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE
		July 1, 2002
PROCEDURE	SALARY REVERSAL PROCEDURES	REVISION NUMBER
		03-001

<u>PAYROLL VOUCHER TAPE POSITION</u>	<u>DESCRIPTION</u>
1066-1073	Enter the amount of overpayment.
1074-1081	Ending pay period date of erroneous payment.
1082-1090	Enter the original warrant number including the two-letter prefix.
1091-1097	Enter the trace number from the erroneous payment.
1023-1030	Enter .00 in Amount of Warrant field.

A trailer record for each salary reversal must be entered on the trailer page of the payroll. If multiple reversals are processed, a separate trailer record is required for each employee record. Each entry is to be preceded by the Comptroller code and actual code. The trailer record entries are:

1. Comptroller Code (01)
2. The Actual Code
Enter the reversal code of the associated detail entry (position 1055-1057).
3. The Payee Name should be entered as follows:
01 001 FUND XXX(XXXXXXXXXXXXXXXXXX)
% Name of Agency
Warrant Number Social Security Number

EXAMPLE: An employee of the Department of Transportation has been overpaid from account code 011-49401-1120-00-00-1120-89. The warrant number representing the overpayment is SB9999999 and the employee's social security number is 360-34-7117. The trailer record entry will appear as follows:

```
01 001 Fund 011(4940111200000)
% Department of Transportation
SB9999999 360347117
```

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.60 5 of 5
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	SALARY REVERSAL PROCEDURES	REVISION NUMBER 03-001

NOTE: The fund is the first three digits of the 16-digit account code (including the parentheses as shown) to which the original warrant was charged. (Position 1021-1030)

4. The amount of warrant for the trailer record must equal the reversal amount (1058-1065) entry of the detail entry.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.65 1 of 3
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 1996
PROCEDURE	SALARY REFUND FORM PROCESSING	REVISION NUMBER 97-001

SALARY REFUND FORM PROCESSING (Exhibits 23.20.65-A and B)

PURPOSE

The Salary Refund Form is a transmittal document used for depositing money in the State Treasury, crediting the appropriation accounts and updating the employee's earnings record. The form must be accompanied by a State warrant, Treasurer's draft or university check for the amount to be redeposited. A separate salary refund form must be prepared for each salary warrant.

TIMING REQUIREMENTS

Salary refund forms accompanied by State warrants, Treasurer's drafts or University checks should be processed within 60 days of the issue date on the erroneous salary warrant. Since the Comptroller's Office will not process any incomplete refunds, it is imperative that monies totaling the gross to be credited are attached to the Salary Refund Form (C-65).

DISTRIBUTION

Copy 7 of the refund form is retained by the agency. The remaining copies should be sent to the Comptroller's Office with the carbon paper intact.

CONTENTS

The salary refund form must be completed as follows: (See Exhibit 23.20.65A)

- A Agency: Enter the agency name as it appeared on the original payroll voucher. Also enter the mailing address. (Enter the division, if it applies.)
- B Transmittal Number and Date: Enter agency assigned Transmittal number and preparation date. (Please note that this information is for your internal agency use only.)
- C Deposit Instrument Identification Type: If instrument is an advice of credit, enter a 1; a state warrant, enter a 2; a Treasurer's draft, enter a 3; a United States check, enter a 4; or a university check, enter a 5.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.20.65 2 of 3
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE July 1, 1998
PROCEDURE	SALARY REFUND FORM PROCESSING	REVISION NUMBER 99-001

- D Deposit Instrument Identification Number: Enter the instrument number(s).
- E Enter the six digit agency assigned order number (this number should begin with the Comptroller assigned Alpha prefix and must be unique).
- F Enter the Agency name.
- G Enter the complete fund name.
- H Enter the total amount of refund.
- I Enter the fund number.

Numbered Fields

1. Enter employee's Social Security Number.
2. Enter pay code on which the erroneous payment was made.
3. Enter employee's name as it appeared on the erroneous net pay warrant.
4. Enter the last day the employee worked for your agency. If the employee is current, enter N/A.
5. Enter warrant number of the erroneous net payment.
6. Enter the trace number if the erroneous payment was made through the Electronic Funds Transfer (EFT) program. If not, enter N/A.
7. Enter the issue date of the erroneous net pay warrant.
8. Enter the voucher number of the erroneous payment.
9. Enter the pay period of the erroneous payment.
10. Enter the appropriation account code from which the erroneous payment was made.
11. Enter the fiscal year from which the erroneous payment was made.
12. Enter the detail object code to which the erroneous payment was charged.
13. Enter the gross amount that will be credited. This amount must equal the total money submitted with this report. If it does not, an explanation must be attached.
14. Enter the gross amount of the original payment even if the entire gross is not being refunded.
15. Enter the net amount of the erroneous payment that is being refunded.
16. Enter the FICA or Medicare gross being refunded. (This amount times the appropriate rate must equal the amount in 18.)
17. Enter the Federal income tax being refunded.
18. (a) Enter the OASDI portion of the FICA tax being refunded. (b) Enter the HI (Medicare) portion of the FICA tax being refunded. The amount in 16 multiplied by the applicable rate(s) must equal the total of 18(a) and 18(b).
19. Enter the amount of State income tax being refunded. The money in this field must be reclaimed from the same state as was deducted on the original payment.
- 19A. Enter the State code from which the money was reclaimed. This must be the same code that appeared on the erroneous payment voucher.
20. Enter the amount of retirement being refunded.

**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 July 1, 1997
PROCEDURE	SALARY REFUND FORM PROCESSING	REVISION NUMBER 98-001

- 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.

Salary Refund

State of Illinois

Report To The Comptroller

Distribution 1. White-Returned to Comptroller 2. Blue-Treasurer-Banking Division 3. Buff-Treasurer-Warrant Division 4. Pink-Returned to Agency 5. Canary-Retained by Comptroller 6. Green-Retained by Comptroller 7. Goldenrod-Retained by Agency	Agency _____	Transmittal No. _____ (B)	
	Division _____ (A)	Transmittal Date _____	
	Address _____	Deposit Instrument Identification	
		Type	Number
		(C)	(D)

1. Social Security Number _____	2. Pay Code _____	3. Name of Employee (Last, First, Middle) _____		4. Last Day Employed _____
5. Original Warrant Number _____	6. Trace Number _____	7. Issue Date _____	8. Voucher Number _____	9. Original Pay Period _____
10. Appropriation Account Code Paid Form _____		11. Fiscal Year _____	12. Detail Object _____	13. Gross to be Credited _____
14. Original Gross \$ _____	Other			
15. Net Amount To Be Credited \$ _____	27. Non Taxable Benefits \$ _____			
16. FICA or Medicare Gross \$ _____	28. Other Compensation Subject to Withholding \$ _____			
Deductions Refunded		29. Earned Income Credit \$ _____		
17. Federal Income Tax \$ _____	30. Maintenance \$ _____			
18. FICA	31. Non Taxable Income \$ _____			
A. OASDI \$ _____ Code _____ 18a.	32. Other Compensation \$ _____			
B. HI (Medicare) \$ _____ Code _____ 18b.	33. Group Insurance \$ _____			
19. State Income Tax \$ _____ State _____	34. _____ \$ _____			
20. Retirement \$ _____ Code _____ 19a.	35. _____ \$ _____			
21. Deferred Compensation \$ _____ Code _____ 20a.	36. _____ \$ _____			
22. Tax Sheltered Annuity \$ _____	37. _____ \$ _____			
23. Flexible Spending (MCAP) \$ _____	38. Gross To Be Credited \$ _____			
24. Flexible Spending (DCAP) \$ _____				
25. _____ \$ _____				
26. All Other Deductions \$ _____				

39. Authorized Signature _____	Title _____	Date _____
--------------------------------	-------------	------------

Agency must complete items (E), (F), (G), (H), (I) below

COMPTROLLER DEPOSIT ORDER		<div style="border: 1px solid black; padding: 5px; display: inline-block;"> Comptroller's Use OC A F <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> </div>
TO THE TREASURER OF THE STATE OF ILLINOIS		
Received of _____ (F)	Date _____	Order No. _____ (E)
_____ (amount) (H)	Fund Name _____ (G)	_____ Fund Number _____ (I)
_____ (H)	_____	_____
Countersigned - State Treasurer	Comptroller, State of Illinois	

Salary Refund

Exhibit 23.20.65-B (98-001)
**Instructions For Completing
 This Form Are On The Back
 Of Copy 7.**

State of Illinois

Report To The Comptroller

Distribution 1. White-Returned to Comptroller 2. Blue-Treasurer-Banking Division 3. Buff-Treasurer-Warrant Division 4. Pink-Returned to Agency 5. Canary-Retained by Comptroller 6. Green-Retained by Comptroller 7. Goldenrod-Retained by Agency	Agency <u>Office of the Comptroller</u>	Transmittal No. <u>SR30</u>
	Division <u>Accounting Operations</u>	Transmittal Date <u>7/6/XX</u>
	Address <u>325 West Adams Street</u>	Deposit Instrument Identification
	<u>Springfield, IL 62704-1858</u>	Type <u>2</u> Number <u>SB8456353</u>

<u>310-36-6795</u>	<u>04-003</u>	<u>Jones, James F.</u>	<u>6/15/XX</u>	
1. Social Security Number	2. Pay Code	3. Name of Employee (Last, First, Middle)	4. Last Day Employed	
<u>SB8456353</u>	<u>n/a</u>	<u>6/28/XX</u> <u>1245</u>	<u>June 16-30, 19XX</u>	
5. Original Warrant Number	6. Trace Number	7. Issue Date	8. Voucher Number	
<u>001-XXXXXX-XXXX-XX-XX</u>		<u>92</u>	<u>1120</u>	
10. Appropriation Account Code Paid Form		11. Fiscal Year	12. Detail Object	
			13. Gross to be Credited	
14. Original Gross	\$ <u>1,560.00</u>	Other		
15. Net Amount To Be Credited	\$ <u>768.87</u>	27. Non Taxable Benefits	\$ <u>44.15</u>	
16. FICA or Medicare Gross	\$ <u>1,448.99</u>	28. Other Compensation Subject to Withholding	\$ <u>30.00</u>	
Deductions Refunded		29. Earned Income Credit	\$ _____	
17. Federal Income Tax	\$ <u>288.16</u>	30. Maintenance	\$ _____	
18. FICA		31. Non Taxable Income	\$ _____	
A. OASDI	\$ <u>89.84</u>	Code <u>A</u> 18a.	32. Other Compensation	\$ _____
B. HI (Medicare)	\$ <u>21.01</u>	Code _____ 18b.	33. Group Insurance	
19. State Income Tax	\$ <u>87.16</u>	State _____	Attributed Income	\$ <u>3.14</u>
20. Retirement	\$ <u>63.73</u>	Code <u>01</u> 19a.	34. _____	\$ _____
21. Deferred Compensation	\$ <u>75.00</u>	Code <u>01</u> 20a.	35. _____	\$ _____
22. Tax Sheltered Annuity	\$ _____		36. _____	\$ _____
23. Flexible Spending (MCAP)	\$ _____		37. _____	\$ _____
24. Flexible Spending (DCAP)	\$ _____		38. Gross To Be Credited	\$ <u>1,560.00</u>
25. _____	\$ _____			
26. All Other Deductions	\$ <u>166.23</u>			

<u>Accounting Manager</u>	<u>7/21/XX</u>
39. Authorized Signature	Title
	Date

Agency must complete Order Number, Agency Name, Fund Name, Amount, and Fund Number.

COMPTROLLER DEPOSIT ORDER TO THE TREASURER OF THE STATE OF ILLINOIS	Comptroller's Use OC A F <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
Received of <u>Office of the Comptroller</u>	Date _____ Order No. <u>A00564</u>
<u>(amount) \$1,560.00</u>	Fund Name <u>General Revenue</u>
	Fund Number <u>001</u>
_____ Countersigned - State Treasurer	_____ Comptroller, State of Illinois

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO.
		23.20.70 1 of 1
SUB-SECTION	INPUT DOCUMENT PROCEDURES	EFFECTIVE DATE
		January 1, 1981
PROCEDURE	AUTHORIZATION TO PICK UP SALARY WARRANTS FORM	REVISION NUMBER
		81-002

AUTHORIZATION TO PICK UP SALARY WARRANTS (Exhibit 23.20.70-A)

PURPOSE

The Authorization to Pick Up Salary Warrants (Form SCO-345) is used by State or Courier employees to provide specimen signatures to the Comptroller for person(s) authorized to pick up Salary Warrants from the Office of the Comptroller.

TIMING REQUIREMENTS

Submission of a new card is required when a new State or Courier employee is authorized to pick up Salary Warrants. Agencies must notify the Comptroller by memorandum when an authorization is revoked.

DISTRIBUTION

One Authorization to Pick Up Salary Warrants must be prepared (for each person) and filed with the Comptroller's Office.

CONTENTS

Each Authorization to Pick Up Salary Warrants Card must be completed as follows:

- 1 Authorized Person: Type name (first, middle, last) of the person authorized to pick up salary warrants at the Office of the Comptroller.
- 2 Signature: Authorized person must sign the card before it is valid.
- 3 Agency Name: Type complete Agency name.
- 4 Agency Head: Type name (first, last) of Agency Head.
- 5 Signature of Agency Head: Agency Head must sign the pick up card before it is valid.
- 6 Date Signed: Enter the date of the Agency Head signature.



Authorization To Pick Up Salary Warrants Springfield 62706

1. Typed name of person authorized to pick up Salary Warrants at the Office of State Comptroller.	
2. Signature of person authorized to pick up Salary Warrants at the Office of State Comptroller.	
3. Agency name - typed.	5. Signature of agency head.
4. Typed name of agency head.	6. Date signed by agency head.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.30.10 1 of 4
SUB-SECTION	OUTPUT REPORT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	PAYROLL WARRANT, WARRANT STUB AND EARNINGS STATEMENT	REVISION NUMBER 03-001

PAYROLL WARRANT, WARRANT STUB AND EARNINGS STATEMENT
(Exhibit 23.30.10-A and B)

Payroll disbursements are made by warrant or direct deposit. The warrant stub and direct deposit earnings statement communicate year-to-date earnings and tax information to the employee, and itemizes the deductions from gross pay. They can also serve a personnel function by communicating information such as accrued vacation time and work-study program earnings to the employee via the two message areas.

SEQUENCE

Warrants and warrant stubs and earnings statements are printed in pay code (major), distribution code and alphabetical sequence.

FREQUENCY

Most State employees are paid semi-monthly, monthly or bi-weekly.

DISTRIBUTION

Warrants and warrant stubs or earnings statements for employees paid by direct deposit are distributed to the agencies for distribution to their employees.

CONTENTS

I. Payroll Warrant

- A. Warrant Number – This is a unique number assigned by the Comptroller’s Office (Use For Reference).
- B. Pay This Amount - Net Amount of payment.
- C. Distribution Code - This four-position field is the major sequence (within pay code) in which the warrants are printed. There are no restrictions on how this field is to be used.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.30.10 2 of 4
SUB-SECTION	OUTPUT REPORT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	PAYROLL WARRANT, WARRANT STUB AND EARNINGS STATEMENT	REVISION NUMBER 03-001

- D. Voucher Number – Original assigned number by agency.
(Corresponds to Voucher)
- E. Payroll Code - Every payroll is assigned a code by the Comptroller's Office. This code must appear on all vouchers (payroll) submitted by that agency.
- F. Accounting Code - This is the account number (appropriation) to which the employee's gross earnings were charged.
- G. Fiscal Year - The fiscal year to which the warrant is charged.
- H. Pay Period Code - This code is an internal Comptroller code.
- I. Date Issued - This is the scheduled pay date.
- J. To The Order Of – Name and address of employee in which the warrant is issued.
- K. Computer Printed Warrant Number - Must be equal to the pre-printed warrant number.

II. Warrant Stub

The data elements printed on the face of the warrant stub are:

1. Pay Period Ending Date - This is the last day of the pay period for which the employee is being paid.
2. Payroll Code - This is the five-digit code (assigned by the Comptroller) of the payroll on which the employee is paid.
3. Schedule Pay Date – This is the actual date the employee is to be paid.
4. Distribute Code – This four-position field is the major sequence (within pay code) in which the warrants are printed.
5. Warrant Number – The unique number assigned to the warrant.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.30.10 3 of 4
SUB-SECTION	OUTPUT REPORT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	PAYROLL WARRANT, WARRANT STUB AND EARNINGS STATEMENT	REVISION NUMBER 03-001

6. Gross Earnings - Total calendar year-to-date earnings. Includes tax free and deferred income.
7. Federal Tax - Total calendar year-to-date federal income tax withheld.
8. F.I.C.A. - Total calendar year-to-date F.I.C.A. (Social Security) and Medicare withheld.
9. State Tax - Total calendar year-to-date state income tax withheld.
10. Other Compensation - Total calendar year-to-date of other compensation.
11. Non-Tax Income - Total calendar year-to-date of non-taxable and deferred income paid.
12. Earned Income Credit - Total Calendar year-to-date advance payment of earned income credit paid.
13. Employee Name - Name of employee to which the warrant is issued.
14. Address - This is the employee's mailing address.
15. Social Security Number - This is the employee's social security number.
16. Base Pay - This is the amount of the employee's agreed upon pay for this period of time.
17. Overtime Pay - This is the amount employee is receiving as overtime pay this period.
18. Lump Sum Payments - This is a lump sum payment not subject to employee contributions to retirement.
19. Additional Gross - This is any additional amount that is taxable.
20. Gross Earnings - This is the total of all compensation paid in this pay period.
21. Deductions - This area of the stub shows each deduction made for the pay period.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.30.10 4 of 4
SUB-SECTION	OUTPUT REPORT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	PAYROLL WARRANT, WARRANT STUB AND EARNINGS STATEMENT	REVISION NUMBER 03-001

22. Total Deductions – This is the total of all deductions for this pay.
23. Earned IncCred – Amount of Advance payment of earned income credit paid for this pay period.
24. Net Pay - This is the amount of compensation due employee after applicable deductions.
25. Message Field - Provides a message field for agencies that wish to use it.

III. Earnings Statement

Employees enrolled in the direct deposit program will receive earning statements instead of a warrant stub. This statement contains similar information as the warrant stub and also contains the trace number.

DANIEL W. HYNES
COMPTROLLER - STATE OF ILLINOIS

000002



SALARY EARNINGS STATEMENT
FOR PAY PERIOD ENDING **04-15-2002**
SCHEDULED PAY DATE **04-30-2002**

29-171
1000

SHOWERS APRIL
432 FLOWER STREET
MAYFLOWER IL 62545

WARRANT
SH5025711

YEAR TO DATE EARNINGS AND TAXES

GROSS EARNINGS	17379.13
FEDERAL TAX	2688.00
F.I.C.A.	1285.29
STATE TAX	463.50
OTHER COMP.	.00
NON-TAX INCOME	1429.31
EARNED INC. CRED.	.00

YEAR TO DATE GROSS EARNINGS PLUS
OTHER COMPENSATION LESS NON-TAXABLE
INCOME EQUAL TAXABLE GROSS.

CURRENT PERIOD EARNINGS AND DEDUCTIONS

SOCIAL SECURITY NO.	BASE PAY	OVERTIME PAY	LUMP SUM	ADDITIONAL GROSS	GROSS EARNINGS
788-12-4544	2083.00	89.39	.00	.00	2172.39

DEDUCTIONS:					
FEDERAL TAX	363.81	STATE TAX	60.09	FICA	160.66
RETIREMENT	21.72	OP HLTH INS	72.25	OTHER INS	10.63
CHARITY	5.00	ASSOC. DUES	5.00	SAVING BONDS	25.00
DEF. COMP.	75.00	WAGE DEDUCT.	436.50		

TOTAL DEDUCTIONS	1235.66
EARNED INC. CRED.	.00
NET PAY	936.73

NOTE:
*GROSS PAY INCREASED BY THIS AMOUNT
OST 3.50 89.39

SH5025711
REFER TO THIS NUMBER

DRAWN BY **DANIEL W. HYNES** COMPTROLLER 70-2186
ON THE TREASURER OF THE STATE OF ILLINOIS 711

PAY THIS AMOUNT: *Nine Hundred Thirty-Six*****73/100*

\$***936.73**

1000

VOID AFTER TWELVE MONTHS

29 171 71020018 001 42671 1120 0000 02 08

TO THE ORDER OF:

DATE ISSUED: 04-30-2002
SHOWERS APRIL
432 FLOWER STREET
MAYFLOWER IL 62545

SH5025711

COUNTERSIGNED AND REGISTERED

GRANTED, DRAWN AND RECORDED

VOID VOID

This document has a colored background
and contains an artificial watermark on
the reverse side.

VOID VOID

Judy Baar Topinka, Treasurer, State of Illinois

Daniel W. Hynes, Comptroller, State of Illinois

⑈ 198⑈⑈⑈07 1121866⑈⑈ ⑈ 5025711⑈⑈

DANIEL W. HYNES
COMPTROLLER - STATE OF ILLINOIS

SALARY EARNINGS STATEMENT
FOR PAY PERIOD ENDING 11/15/01
SCHEDULED PAY DATE 11/21/01

14 102
0016

THIS IS NOT A DEPOSIT RECEIPT

WARRANT - TRACE NO.
SH1118463-0007544

CROCKETT DAVY

105 S ALAMO DRIVE
CHICAGO IL 60615

YEAR TO DATE EARNINGS AND TAXES

GROSS EARNINGS	39637.50
FEDERAL TAX	4792.23
F.I.C.A.	2997.07
STATE TAX	1023.71
OTHER COMP.	.00
NON-TAX INCOME	5514.25
EARNED INC. CRED.	.00

YEAR TO DATE GROSS EARNINGS PLUS OTHER COMPENSATION
LESS NON-TAXABLE INCOME EQUAL TAXABLE GROSS.

CURRENT PERIOD EARNINGS AND DEDUCTIONS

SOCIAL SECURITY NO.	BASE PAY	OVERTIME PAY	LUMP SUM	ADDITIONAL GROSS	GROSS EARNINGS
111-11-1234	1841.00	.00	.00	.00	1841.00

DEDUCTIONS:

FEDERAL TAX	266.31	STATE TAX	47.36	FICA	139.12
OP HLTH INS	22.50	OTHER INS	.45	UNION DUES	15.82
CHARITY	15.00	DEF. COMP	240.00	WAGE DEDS.	641.55
CRED. UNION	142.47				

TOTAL DEDUCTIONS	1530.58
EARNED INC. CRED.	.00
NET PAY	310.42

NOTE:
*GROSS PAY INCREASED BY THIS AMOUNT

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION PAYROLL
SUB-SECTION OUTPUT REPORT PROCEDURES
PROCEDURE WARRANT REGISTER FICHE

PROCEDURE - PAGE NO.
23.30.20 1 of 1

EFFECTIVE DATE
July 1, 2002

REVISION NUMBER
03-001

AGENCY RETURN TAPE

PURPOSE

Agency Return Tapes are provided to agencies upon request. The purpose of the tape is to provide an audit trail of warrants issued and a means of responding to questions from employees.

DISTRIBUTION

The Agency Return Tapes are available for pickup on the same day the warrants and Earnings Statements are available.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO.
		23.30.40 1 of 2
SUB-SECTION	OUTPUT REPORT PROCEDURES	EFFECTIVE DATE
		January 1, 1981
PROCEDURE	U.S. SAVINGS BONDS	REVISION NUMBER
		81-002

U.S. SAVINGS BONDS (Exhibit 23.30.40-A)

PURPOSE

United States Savings Bonds, Series EE, are printed in the State payroll system.

SEQUENCE

Bonds are printed in bond denominations (major), pay code and Social Security Number sequence.

FREQUENCY

Bonds will be printed weekly for all employees whose bond deductions in the previous week have caused their accumulated bond deductions to equal the purchase price of the bond they are purchasing.

DISTRIBUTION

Bonds are distributed using the same procedure as warrants.

CONTENTS

The data elements printed on the face of the bond are:

1. Social Security Number – This is the Social Security Number of the bond owner.
2. Name and Address – This is the name and address of the bond owner.
3. POD/OR – The connector identifies whether the second named person on the bond is a beneficiary (POD) or a co-owner (OR).

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO.
		23.30.40 2 of 2
SUB-SECTION	OUTPUT REPORT PROCEDURES	EFFECTIVE DATE
		January 1, 1981
PROCEDURE	U.S. SAVINGS BONDS	REVISION NUMBER
		81-002

4. Name – This is the name of the bond beneficiary or co-owner.
5. Pay Code – The pay code is printed on the bond for distribution purposes.
6. Issue Date – This is the month and year that the bond was paid for and indicates the first month upon which interest is calculated.
7. Validation Stamp – The Comptroller’s validation stamp, and the validation date of the bond, is printed on the face of each bond.

100

UNION SAVINGS BOND

THE UNITED STATES OF AMERICA
ONE HUNDRED DOLLARS

SERIES EE
INTEREST CEASES 30 YEARS
FROM ISSUE DATE

(1) 323 32 3333

To SALLY SUE SAND

(2) 123 SANDERSON ST
SALEM IL 62611

(6) 03 2000
ISSUE DATE

(7) COMPTROLLER
STATE OF
ILLINOIS
SPRINGFIELD
08/15/00

(3) OR

(4) SAMMY SAND

(5) 04 003 06

0698373001

Robert E. Rubin
Secretary of the Treasury

CB98373001EE

VOID

⑆000090007⑆04

⑆0069837300⑆

VOID

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO.
		23.30.50 1 of 3
SUB-SECTION	OUTPUT REPORT PROCEDURES	EFFECTIVE DATE
		July 1, 2002
PROCEDURE	WAGE AND TAX STATEMENT - FORM W-2	REVISION NUMBER
		03-001

WAGE AND TAX STATEMENT - FORM W-2 (Exhibit 23.30.50-A)

PURPOSE

The wage and tax statement, Form W-2, provides employees with information concerning their earnings in the previous calendar year.

FREQUENCY

Forms W-2 are printed annually and are distributed no later than January 31. Duplicate W-2's are available upon request.

DISTRIBUTION

Forms W-2 are mailed to the employee's home address using the mailing address shown on the Federal W-4 card or the address submitted on magnetic tape by the agency. (Exhibit 23.30.50-A, Page 2 of 2)

CONTENTS

1. Wages, tips, other compensation

This is the total wages paid during the year less any nontaxable or deferred income.

2. Federal income tax withheld

This is the total federal income tax withheld during the year.

3. Social security wages

This is the total wages subject to the Social Security tax paid during the year.

4. Social security tax withheld

This is the total Social Security tax withheld on the wages in box 3.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION PAYROLL

PROCEDURE - PAGE NO.
23.30.50 2 of 3

SUB-SECTION OUTPUT REPORT PROCEDURES

EFFECTIVE DATE
July 1, 2002

PROCEDURE WAGE AND TAX STATEMENT FORM W-2

REVISION NUMBER
03-001

5. Medicare wages and tips

This is the total wages subject to the medicare tax paid during the year.

6. Medicare tax withheld

This is the total medicare tax withheld on the wages in box 5.

7. and 8. Not applicable.

9. Advance EIC payment

This is the total advance Earned Income Credit the employee received during the year.

10. Dependent care benefits

This is the total dependent care deductions made from the employee's pay.

11. Not applicable

12. a), b), c) and d)

Any amount included in this box will be preceded by a letter code such as C, E, G etc.
See the insert included with the W-2 for an explanation of the codes.

13. The "Pension Plan" box will be checked if:

- a) The employee contributed to a retirement system and/or
- b) The employer made retirement contributions to a retirement system on behalf of the employee

14. Other Benefits Included in Box 1 – this would include such items as vehicle usage.

15. State

Indicates the state or states for which the employee had taxes withheld.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION PAYROLL

PROCEDURE - PAGE NO.

23.30.50 3 of 3

SUB-SECTION OUTPUT REPORT PROCEDURES

EFFECTIVE DATE

July 1, 2002

PROCEDURE WAGE AND TAX STATEMENT FORM W-2

REVISION NUMBER

03-001

16. State Wages, Tips, etc.

Total wages reported to the state(s) Department(s) of Revenue. (The total of this box should equal the amount in box 1.)

17. State Income Tax

Total state income tax withheld from the employee's pay.

18., 19., and 20. Not applicable.

a Control number 87883		OMB No. 1545-0008	
b Employer's identification number 37-600 2057		1 Wages, tips, other compensation 25069.57	2 Federal income tax withheld 1520.52
c Employer's name, address, and ZIP code STATE OF ILLINOIS 69-0330001 COMPTRROLLER WITHHOLDING AGENT SPRINGFIELD, ILLINOIS 62706		3 Social security wages 25069.57	4 Social security tax withheld 1554.33
		5 Medicare wages and tips 25069.57	6 Medicare tax withheld 363.47
		7 Social security tips	8 Allocated tips
d Employee's social security number 875-48-7554		9 Advance EIC payment .00	10 Dependent care benefits .00
e Employee's name, address, and ZIP code BIB OVERALLS 123 HAMMER ROAD CARPENTER CITY IL 69877		11 Nonqualified plans .00	12a See instructions for box 12 .00
		13 Statutory employee Retirement plan Third party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	12b .00
		14 Other Benefits included in Box 1 .00	12c .00
			12d .00
15 State IL	Employer's state ID, No. 37-600 2057	16 State wages, tips, etc. 25069.57	17 State income tax 537.26
		18 Local wages, tips, etc.	19 Local income tax
		20 Locality name	

Form W-2 Wage and Tax Statement 2001
Copy 2 To Be Filed With Employee's State, City, or Local Income Tax Return

Department of the Treasury-Internal Revenue Service

a Control number 87883		OMB No. 1545-0008		This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.	
b Employer's identification number 37-600 2057		1 Wages, tips, other compensation 25069.57	2 Federal income tax withheld 1520.52		
c Employer's name, address, and ZIP code STATE OF ILLINOIS 69-0330001 COMPTRROLLER WITHHOLDING AGENT SPRINGFIELD, ILLINOIS 62706		3 Social security wages 25069.57	4 Social security tax withheld 1554.33		
		5 Medicare wages and tips 25069.57	6 Medicare tax withheld 363.47		
		7 Social security tips	8 Allocated tips		
d Employee's social security number 875-48-7554		9 Advance EIC payment .00	10 Dependent care benefits .00		
e Employee's name, address, and ZIP code BIB OVERALLS 123 HAMMER ROAD CARPENTER CITY IL 69877		11 Nonqualified plans .00	12a See instructions for box 12 .00		
		13 Statutory employee Retirement plan Third party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	12b .00		
		14 Other Benefits included in Box 1 .00	12c .00		
			12d .00		
15 State IL	Employer's state ID, No. 37-600 2057	16 State wages, tips, etc. 25069.57	17 State income tax 537.26	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

Form W-2 Wage and Tax Statement 2001
Copy C For EMPLOYEE'S RECORDS (See Enclosed Notice)

Department of the Treasury-Internal Revenue Service

a Control number 87883		OMB No. 1545-0008			
b Employer's identification number 37-600 2057		1 Wages, tips, other compensation 25069.57	2 Federal income tax withheld 1520.52		
c Employer's name, address, and ZIP code STATE OF ILLINOIS 69-0330001 COMPTRROLLER WITHHOLDING AGENT SPRINGFIELD, ILLINOIS 62706		3 Social security wages 25069.57	4 Social security tax withheld 1554.33		
		5 Medicare wages and tips 25069.57	6 Medicare tax withheld 363.47		
		7 Social security tips	8 Allocated tips		
d Employee's social security number 875-48-7554		9 Advance EIC payment .00	10 Dependent care benefits .00		
e Employee's name, address, and ZIP code BIB OVERALLS 123 HAMMER ROAD CARPENTER CITY IL 69877		11 Nonqualified plans .00	12a See instructions for box 12 .00		
		13 Statutory employee Retirement plan Third party sick pay <input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	12b .00		
		14 Other Benefits included in Box 1 .00	12c .00		
			12d .00		
15 State IL	Employer's state ID, No. 37-600 2057	16 State wages, tips, etc. 25069.57	17 State income tax 537.26	18 Local wages, tips, etc.	19 Local income tax
				20 Locality name	

Form W-2 Wage and Tax Statement 2001
Copy B To Be Filed With Employee's FEDERAL Tax Return
This information is being furnished to the Internal Revenue Service

Department of the Treasury-Internal Revenue Service

07-002
OVERALLS BIB

087883

123 HAMMER ROAD
CARPENTER CITY IL 69877

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO.
SUB-SECTION	CONTROL PROCEDURES	23.40.10 1 of 3
PROCEDURE	PAYROLL VOUCHER AUDIT PROCEDURES	EFFECTIVE DATE July 1, 2002
		REVISION NUMBER 03-001

PAYROLL VOUCHER AUDIT PROCEDURES

PURPOSE

The objective of this procedure is to insure that the payroll vouchers submitted to the Comptroller's Office comply with the requirements specified in the Comptroller Act and the State Salary and Annuity Withholding Act. Vouchers are also audited to insure that they crossfoot and balance.

TIMING REQUIREMENTS

Payroll vouchers are audited and balanced prior to issuing warrants. Vouchers are due from agencies at 9 a.m. four (4) working days prior to the scheduled pay date to balance, audit, issue and distribute warrants.

BALANCING OR VERIFICATION STEPS

The Comptroller's Office audits each payroll voucher in the following manner. Agencies should, therefore, insure that their vouchers meet these criteria in order to protect themselves against vouchers being returned or delayed.

1. Certifications

The Comptroller's Office verifies that all payroll vouchers are certified by an authorized individual at the agency and approved by the Department of Central Management Services whenever applicable. Vouchers without proper certifications may be returned to the agency.

2. Voucher Input Tapes

Agencies must submit a magnetic tape with the payroll voucher in the proper format. Magnetic tapes that are unreadable, are not in balance or do not reconcile to the voucher or distribution schedule may be returned to the agency with the voucher.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO.
SUB-SECTION	CONTROL PROCEDURES	23.40.10 2 of 3
PROCEDURE	PAYROLL VOUCHER AUDIT PROCEDURES	EFFECTIVE DATE July 1, 2002
		REVISION NUMBER 03-001

3. Crossfoot and Balancing Verification

The voucher tape will be audited to insure that gross earnings minus all deductions plus Earned Income Credit equals net pay. The sum of all deductions for a vendor and accounting code must equal the trailer record for that particular vendor and accounting code. In addition, the sum of the numeric fields in the employees' records must equal the voucher total record. Errors may result in the voucher and tape being returned to the agency for correction.

4. Valid Accounting Codes

The voucher distribution schedule will be audited to insure that accounting codes charged from this voucher are in fact valid account numbers. Discrepancies must be reconciled before warrants are printed. Since account numbers are in each record of the voucher input tape, errors will often result in the requirement for a new magnetic tape.

5. Fund Sufficiency Check

Each account charged from a voucher, including FICA or Medicare and Retirement accounts, will be checked to insure that there are sufficient fund and appropriation balances to pay the amount specified. Warrants will not be printed until there is a sufficient balance for each account number on the voucher.

6. Income Tax Verification

Each employee's record will be audited to insure that the minimum Federal and State income tax has been withheld from the employee's gross amount earned. Errors must be reconciled with the agency although corrections can often be made after warrants are generated.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO.
		23.40.10 3 of 3
SUB-SECTION	CONTROL PROCEDURES	
		EFFECTIVE DATE
		January 1, 1984
PROCEDURE	PAYROLL VOUCHER AUDIT PROCEDURES	
		REVISION NUMBER
		84-002

RESOLUTION OF DISCREPANCIES

All errors must be corrected by the agency. The Comptroller's Office does not have the authority to make changes to the payroll voucher, voucher distribution schedule or the voucher input tape.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO.
		23.40.20 1 of 1
SUB-SECTION	CONTROL PROCEDURES	EFFECTIVE DATE
		July 1, 2002
PROCEDURE	WARRANT AND EARNINGS STATEMENT	REVISION NUMBER
	DISTRIBUTION PROCEDURES	03-001

WARRANT AND EARNINGS STATEMENT DISTRIBUTION PROCEDURES

PURPOSE

This procedure monitors the printing and distribution of employee payroll warrants and direct deposit earnings statements.

BALANCING OR VERIFICATION

The Comptroller's Office is responsible for verifying that warrants are printed correctly and obtaining the counter-signature of the Treasurer.

DISTRIBUTION

The Comptroller's Office releases payroll warrants and direct deposit earnings statements to State agencies two working days prior to the scheduled pay date to allow for mail distribution. Agencies are responsible for delivering the payroll warrants or earnings statements to the employees. With the exception of terminating employees, **warrants not mailed must be held by the employing agency and distributed no earlier than the scheduled pay date.**

Employees who are on direct deposit will have their net earnings credited to their account on the scheduled pay date.

DISPOSITION OF ERRORS

Undeliverable warrants must be returned to the Comptroller's Office according to the procedures prescribed in Section 10.08 of the Comptroller Act.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION PAYROLL

PROCEDURE - PAGE NO.

23.40.30 1 of 1

SUB-SECTION CONTROL PROCEDURES

EFFECTIVE DATE

January 1, 1989

PROCEDURE BOND DISTRIBUTION PROCEDURES

REVISION NUMBER

89-003

BOND DISTRIBUTION PROCEDURE

PURPOSE

This procedure controls the printing and distribution of United States Savings Bonds.

TIMING REQUIREMENTS

Bonds are printed weekly and distributed to the agency using the same procedure as used for payroll warrants. (Procedure 23.40.20 1 of 1.)

BALANCING OR VERIFICATION

The Comptroller's Office is responsible for verifying that bonds are printed correctly and for distributing the bonds to the agency in the manner prescribed by the agency (and approved by the Comptroller's Office). Agencies are responsible for delivering the bonds to the employees.

DISPOSITION

Undeliverable bonds must be returned to the Comptroller's Office who will be responsible for their disposition. UNDER NO CIRCUMSTANCES IS THE AGENCY TO CANCEL OR VOID A U.S. SAVINGS BOND.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.50.10 1 of 4
SUB-SECTION	SUPPLEMENTAL PROCEDURES AND REFERENCES	EFFECTIVE DATE July 1, 2002
PROCEDURE	ADDITIONAL PROCEDURES	REVISION NUMBER 03-001

ADDITIONAL PROCEDURES

DETERMINATION OF PAYROLLS AND PAY CODES

Each payroll must have a unique pay code. Agencies must request in writing the assignment of a pay code. The request must contain the title of the payroll, if it is code or non-code and the date on which it is to be paid. All changes to payroll titles must be approved by the Comptroller's Office.

A payroll is defined as a group of employees from an agency that are paid on the same pay schedule and appear on the same voucher. Since there can be multiple appropriations on a magnetic tape payroll voucher, as long as each employee is charged to only one account, agencies have a great deal of flexibility in determining how many payrolls they should have. Payroll codes are assigned by the Comptroller's Office and must appear on each payroll voucher for employees that are assigned to that payroll. Pay codes consist of a two-digit agency identifier and a three-digit payroll identifier.

SUPPLEMENTARY PAYROLLS

The use of supplemental or "emergency" payrolls to pay employees omitted or processed incorrectly on the regular voucher should be minimized and will require the approval of the Comptroller's payroll section. Supplemental payrolls should be assigned the same pay code as normally used for that group of employees and must be marked "Supplemental."

INQUIRY PROCEDURE

The Comptroller's Office will maintain a master file on all employees paid from State funds and will endeavor to respond to all bonafide requests for information on a timely basis. This information may be requested by writing or calling the payroll section. Most questions can be answered immediately through the use of the Comptroller's teleprocessing inquiry system.

FISCAL YEAR CUT-OFFS

Payroll vouchers (or warrants) may not be split between fiscal years. Therefore, bi-weekly pay periods which overlap fiscal years will require two vouchers. Payments from the previous year appropriations can be made throughout the lapse period; although these payments must be for previous fiscal year earnings and must appear on a separate voucher.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.50.10 2 of 4
SUB-SECTION	SUPPLEMENTAL PROCEDURES AND REFERENCES	EFFECTIVE DATE July 1, 2002
PROCEDURE	ADDITIONAL PROCEDURES	REVISION NUMBER 03-001

TRANSFERRED EMPLOYEES

Employees transferring from one agency to another agency necessitate the submission of new source documents. Employees transferring from one payroll to another payroll within an agency do not require new source documents. However, the payroll voucher should identify this change.

NEW EMPLOYEES

Source documents (W-4 cards, bond deduction card, tax-sheltered annuity agreements and voluntary deduction authorization cards) must be submitted for all new employees prior to the first payroll upon which the employee appears. An employee status code of four (4), indicating that this is a new employee, and the effective date should be entered on the payroll voucher tape.

TERMINATED EMPLOYEES

No source documents are required. Terminated employees will be identified by entering a one (1) in the employee status code field of the payroll voucher. After W-2's are printed, employees identified as terminated and employees with no activity in the previous calendar year will be removed from the Comptroller's Master Payroll File.

MULTIPLE WARRANT PROCEDURE

Employees paid simultaneously from multiple appropriations (accounting codes) will receive multiple payroll warrants in a pay period because one warrant cannot be charged to more than one account. The employee's warrant stub will reflect total earnings and taxes withheld. However, the Comptroller's system will only verify that the minimum taxes for the earnings reflected on a particular warrant have been withheld. It is the agency's responsibility to determine whether the sum of the Federal tax withholdings from each warrant meets minimum Federal requirements for the total earnings paid the employee.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.50.10 3 of 4
SUB-SECTION	SUPPLEMENTAL PROCEDURES AND REFERENCES	EFFECTIVE DATE July 1, 2002
PROCEDURE	ADDITIONAL PROCEDURES	REVISION NUMBER 03-001

DEDUCTION CORRECTION PROCEDURE

Erroneous deduction amounts can be corrected by debiting or crediting the employee's record on a subsequent voucher, as long as a sufficient balance remains in the deduction trailer record to offset negative entries (corrections for over-payments). This procedure should not be used to recover retirement, bonds or credit union adjustments. Corrections resulting from voided warrants or warrants generated for the wrong amount, should be corrected through the salary refund system.

AUTHORIZED DEDUCTION COMPANY APPROVAL

Approval to deduct earnings from an employee's gross pay for a new vendor (insurance company, credit union, etc.) must be obtained from the Comptroller's Office by written request from that vendor. Upon approval, the Comptroller's Office will assign a payee code (actual code) to be used for further processing.

TRAILER RECORD PAYMENTS

The Comptroller's Office will make all payments for deductions withheld from employee earnings. Transmittal lists will be printed and sent to the payee with the warrants or mailed separately if deductions are electronically transmitted.

RECIPROCAL TAXES

An employee who is a resident of Iowa, Kentucky, Michigan, or Wisconsin should not have Illinois income tax withheld from compensation even though that compensation may be paid in Illinois. Under reciprocal agreements negotiated between Illinois and those states, compensation paid to residents of those states is exempt from Illinois withholding. Such employees must file Form IL-W-5NR (a declaration of their residence in Iowa, Kentucky, Michigan, or Wisconsin) with the employing agency to be entitled to this exemption. See Procedure 23.20.10. Employees from reciprocal states who have filed Form IL-W-5NR should have their state withholding tax amount calculated using that state's tax formula or table. Employees from states other than the ones cited above or residents of reciprocal States who have not filed Form IL-W-5NR must have their withholding calculated using the State of Illinois formula.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.50.10 4 of 4
SUB-SECTION	SUPPLEMENTAL PROCEDURES AND REFERENCES	EFFECTIVE DATE July 1, 2002
PROCEDURE	ADDITIONAL PROCEDURES	REVISION NUMBER 03-001

NONRESIDENT ALIENS

Salaries, wages, or any other compensation for the personal services of a nonresident alien employee performed in the United States are generally subject to withholding in the same manner as wages paid to a U.S. citizen; however, many tax treaties provide at least a partial exemption from tax for labor or personal services performed in the United States by a qualifying individual. The employee must provide the employer with a statement to claim a treaty exemption from withholding. Details of the statement content can be found in IRS Publication 515, *Withholding of Tax on Nonresident Aliens and Foreign Corporations*.

Special instructions for completing Form W-4 must be given to nonresident aliens. See Procedure 23.20.05.

Compensation paid to a nonresident alien employee (other than a resident of Puerto Rico) for services performed outside the United States is not considered wages and not subject to withholding. If the personal services are performed partly in the United States and partly outside of the United States, an allocation of income for services performed in the United States must be made.

Payments subject to federal withholding are considered compensation paid in Illinois and subject to Illinois withholding.

SOCIAL SECURITY NUMBER CORRECTIONS

When the Social Security Number on file in the Comptroller's Office is incorrect (and the employee has been paid under the incorrect number), the agency must submit a letter to the Comptroller's Office stating the incorrect Social Security Number, the correct Social Security Number, the employee's name and the pay code for the employee.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.50.20 1 of 2
SUB-SECTION	SUPPLEMENTAL PROCEDURES AND REFERENCES	EFFECTIVE DATE July 1, 2001
PROCEDURE	DEATH BENEFIT PROCEDURE	REVISION NUMBER 02-001

DEATH BENEFIT PROCEDURE

30 ILCS 105/14a states in part, "The State Comptroller shall draw a warrant or warrants against the appropriation, upon receipt of a proper death certificate, payable to decedents' estate..."

The procedure for preparing a death benefit payroll and calculating accrued vacation pay is described below.

30 ILCS 105/14a of the State Finance Act, Illinois Revised Statutes, permits the payment of accrued vacation pay due a State employee at the time of death. The Act states:

"(a) Upon the death of a State employee his or her estate is entitled to receive from the appropriation for personal services available for payment of his or her compensation such sum for accrued vacation period, accrued overtime, and accrued qualifying sick leave as would have been paid or allowed to such employee had he or she survived and terminated his or her employment.

The State Comptroller shall draw his warrant or warrants against the appropriation, upon receipt of a proper death certificate, payable to decedent's estate, or if no estate is opened, to the person or persons entitled thereto under Section 25-1 of the Probate Act of 1975 upon receipt of the affidavit referred to in that Section, for the sum due.

(b) The Department of Central Management Services shall prescribe by rule the method of computing the accrued vacation period and accrued overtime for all employees, including those not otherwise subject to its jurisdiction, and for the purposes of this Act the Department of Central Management Services may require such reports as it deems necessary. Accrued sick leave shall be computed as provided in subsection (f)."

VOUCHERING PROCEDURES

1. If the payment is made in the same year the employee died and the employee was subject to Social Security or Medicare withholding, the payment should be made on the regular payroll voucher using the employee's name and Social Security number. The only withholdings to be made will be for Social Security or Medicare and, if

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	PAYROLL	PROCEDURE - PAGE NO. 23.50.20 2 of 2
SUB-SECTION	SUPPLEMENTAL PROCEDURES AND REFERENCES	EFFECTIVE DATE July 1, 2001
PROCEDURE	DEATH BENEFIT PROCEDURE	REVISION NUMBER 02-001

applicable, retirement. Social Security or Medicare should be withheld on the entire payment to the extent that it does not exceed the maximum allowable withholding. Retirement is generally withheld only on accrued wages and overtime, however, you should contact the applicable Retirement System to determine what portion of the payment, if any, is subject to retirement.

If the deceased employee was not subject to FICA or Medicare or the payment is made in a subsequent year, the payment must be made on a C-13 Invoice Voucher.

If the payment is made directly to an heir(s), the first nine digits of the vendor number must be the heir's TIN (Taxpayer Identification Number). The next five digits must be the heir's zip code and the type code must be 30. If the payment is made to the decedent's estate, the first nine digits of the vendor number must be the TIN of the estate if one has been established. If the estate has not established a TIN, use the decedent's TIN. The next five digits must be the zip code of the person or trust to which the payment will be sent and the type code must be 30. In the case of a university employee, where a contribution to the University Retirement System is required, that portion of the payment must cite vendor number 100069301-61820-40.

A detailed explanation of the payment must be made in box 10 of voucher form C-13. At a minimum the information must include the deceased employee's name, social security number, payroll code, the type and number of days or hours being paid and the daily or hourly rate of pay. The obligation reference must be "00" and the detail object code will be 1121. The rest of the voucher would be completed in the normal manner. One copy of the death certificate and one copy of the proof of heirship, such as a Small Estate Affidavit must be attached to the original (Comptroller's copy) of the C-13 voucher. Other certified documents which may accompany the voucher and death certificate are letters of office, letters testamentary or letters of administration. These documents will remain attached to the original voucher copy and retained on file in the Comptroller's Office.

**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 July 1, 2002
PROCEDURE	STATEMENT OF GENERAL POLICY	REVISION NUMBER 03-001

STATEMENT OF GENERAL POLICY

By law, the Comptroller is required to order all deposits of money into funds held by the State Treasurer. Monies 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). **30 ILCS 230/2** requires that all monies 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, **30 ILCS 230/2a.3** 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 July 1, 2002
PROCEDURE	STATEMENT OF GENERAL POLICY	REVISION NUMBER 03-001

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 Procedure 25.20.20, which contains the instructions for completing the Expenditure Adjustment Transmittal Form, shown in 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. 25.20.10 1 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	AGENCY TRANSMITTALS - RECEIPTS	REVISION NUMBER 03-001

AGENCY TRANSMITTALS - RECEIPTS

GENERAL

The Receipts Deposit Transmittal, 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. Exhibit 25.20.10-A illustrates a blank form with the instruction reference numbers on it. 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 July 1, 2002
PROCEDURE	AGENCY TRANSMITTALS - RECEIPTS	REVISION NUMBER 03-001

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 Procedure 25.10.40. there is a difference in Receipt Account Code Structure between SAMS and SAMS. Agencies will continue to use the SAMS Receipt Account Code Structure for completing the Receipt Deposit Transmittal (C-64). Therefore, SAMS Accounts are discussed below. 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. 25.20.10 3 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE January 1, 2002
PROCEDURE	AGENCY TRANSMITTALS - RECEIPTS	REVISION NUMBER 02-002

14 Insert the instrument number.

(Note: For those agencies who, in certain instances, receive a pre-printed list of deposit instrument numbers, this portion of the transmittal need not to be completed if two copies of the pre-printed list accompany the transmittal. In all cases, except deposits of interest income by the State Treasurer, a list of instrument types and numbers must either be listed in the transmittal or on an attached list in two copies.)

15 Total of "Amount" column.

This total should equal the receipt accounts listed on the transmittal. If more than one transmittal is submitted, the combined total of all transmittals must equal the amount of the accompanying instrument(s).

Agency Authorization

16 Signature of responsible person.

17 Agency official's title. (Please note that this information is for your internal agency use only.)

18 Treasurer Use Only.

19 Comptroller Use Only.

20 Date in this section is the date the deposit is ordered into the fund by the Comptroller. This Date Field is for Comptroller Use Only.

21 Order Number - The Comptroller's Office will assign a sequential set of order numbers to each agency.

22 Fund Name where money is to be deposited.

23 Agency's Name.

24 Fund Number associated with name of Fund where money is to be deposited.

25 Total Dollar Amount of Deposit.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	RECEIPTS AND CASH REFUNDS	PROCEDURE - PAGE NO. 25.20.10 4 of 4
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	AGENCY TRANSMITTALS - RECEIPTS	REVISION NUMBER 03-001

TRANSMITTING DEPOSIT TO COMPTROLLER

Transmitting Deposit

Agencies can submit the six-part carbon form or laser printed multiple copies. If multiple copies are used, the agency must designate the copy distribution.

Remove copy 6 (Goldenrod) of Receipt Deposit Transmittal and retain for your records. Forward copies 1 through 5, with carbon paper intact, or laser printed documents with the deposit instruments to the Comptroller.

After the deposit has been processed by both the Comptroller and the State Treasurer, copy 4 (Pink) will be receipted and returned by the State Treasurer to the depositing agency countersigned by the State Treasurer (18) and signed by the Comptroller (19). The Comptroller's deposit date (20) and the deposit order number (21) will be indicated. The countersigned C-64 and the deposit order number will facilitate reconciliation.

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. 25.20.20 1 of 5
SUB-SECTION	INPUT PROCEDURES	EFFECTIVE DATE July 1, 2002
PROCEDURE	AGENCY TRANSMITTALS - CASH REFUNDS	REVISION NUMBER 03-001

AGENCY TRANSMITTALS - CASH REFUNDS

GENERAL

15 ILCS 405/10.14 provides for 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, 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 Comptroller's 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 division 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 July 1, 2002
PROCEDURE	AGENCY TRANSMITTALS - CASH REFUNDS	REVISION NUMBER 03-001

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. Exhibit 25.20.20-A illustrates a blank form with the instruction reference numbers on it. 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 July 1, 2002
PROCEDURE	AGENCY TRANSMITTALS - CASH REFUNDS	REVISION NUMBER 03-001

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 **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 July 1, 2002
PROCEDURE	AGENCY TRANSMITTALS - CASH REFUNDS	REVISION NUMBER 03-001

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 **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 July 1, 2002
PROCEDURE	AGENCY TRANSMITTALS - CASH REFUNDS	REVISION NUMBER 03-001

After the deposit has been processed by both the Comptroller and the State Treasurer, copy 4 (Pink) will be receipted and returned to the depositing agency. 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.



**EXPENDITURE ADJUSTMENT TRANSMITTAL
FOR RETURNS OF ERRONEOUS OR OVERPAYMENTS ONLY**

SUBMIT COPIES 1 THRU 6 TO THE COMPTROLLER	AGENCY <u>Comptroller</u>	Transmittal No. <u>1</u>								
DISTRIBUTION 1. White-Returned to Comptroller 2. Blue-Treasurer-Banking Division 3. Buff-Treasurer-Warrant Division 4. Pink-Returned to Agency 5. Canary-Retained by Comptroller 6. Green-Comptroller 7. Goldenrod-Retained by Agency	DIVISION <u>Administration</u>	Transmittal Date <u>8/14/2001</u> <small>(for agency use)</small>								
	ADDRESS <u>325 West Adams</u>	DEPOSIT INSTRUMENT IDENTIFICATION								
	<u>Springfield, IL 62704</u>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width:20%;">TYPE</th> <th>NUMBER</th> </tr> <tr> <td align="center">3</td> <td align="center">6092</td> </tr> <tr> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> </tr> </table>	TYPE	NUMBER	3	6092				
	TYPE	NUMBER								
3	6092									

PLEASE COMPLETE ALL REQUESTED INFORMATION		FISCAL YEAR	EXPENDITURE INFORMATION	
			OBJECT CODE	ADJUSTMENT AMOUNT
APPROPRIATION ACCOUNT CODE	0001-36001-1290-0000	01	1291	\$24.00
WARRANT NO./ EFT TRACE NO.	AC1234567			
WARRANT ISSUE DATE	7/15/2001			
VOUCHER NUMBER	100000020			
VENDOR NUMBER	310366795			
Refund from Holiday Inn for duplicate payment			TOTAL:	\$24.00

Explain why this refund is an erroneous or overpayment. Attach supplemental sheet if necessary.

PLEASE COMPLETE ALL REQUESTED INFORMATION		FISCAL YEAR	EXPENDITURE INFORMATION	
			OBJECT CODE	ADJUSTMENT AMOUNT
APPROPRIATION ACCOUNT CODE				
WARRANT NO./ EFT TRACE NO.				
WARRANT ISSUE DATE				
VOUCHER NUMBER				
VENDOR NUMBER				
			TOTAL:	

Explain why this refund is an erroneous or overpayment. Attach supplemental sheet if necessary.

SIGNED _____ **TITLE** _____
 I hereby certify that the amount(s) shown above represent the return of an erroneous payment(s) or an overpayment(s) and is entitles to appropriation credit(s) if the appropriation has not lapsed as authorized by 15 ILCS 405/10.14.

COMPTRROLLER DEPOSIT ORDER TO THE TREASURER OF THE STATE OF ILLINOIS RECEIVED OF <u>Comptroller</u> \$ <u>24.00</u>	ORDER NO. <u>E01028</u> DATE _____ FUND NAME <u>General Revenue Fund</u> FUND NUMBER <u>0001</u>
--	---

COUNTERSIGNED-STATE TREASURER **COMPTRROLLER, STATE OF ILLINOIS**



EXPENDITURE ADJUSTMENT TRANSMITTAL FOR RETURNS OF ERRONEOUS OR OVERPAYMENTS ONLY

SUBMIT COPIES 1 THRU 6 TO THE COMPTROLLER	AGENCY _____	Transmittal No. _____								
<p style="text-align: center;">DISTRIBUTION</p> 1. White-Returned to Comptroller 2. Blue-Treasurer-Banking Division 3. Buff-Treasurer-Warrant Division 4. Pink-Returned to Agency 5. Canary-Retained by Comptroller 6. Green-Comptroller 7. Goldenrod-Retained by Agency	DIVISION _____	Transmittal Date _____ (for agency use)								
	ADDRESS _____	<p style="text-align: center;">DEPOSIT INSTRUMENT IDENTIFICATION</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 20%;">TYPE</th> <th>NUMBER</th> </tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </table>	TYPE	NUMBER						
TYPE	NUMBER									

PLEASE COMPLETE ALL REQUESTED INFORMATION		FISCAL YEAR	EXPENDITURE INFORMATION	
APPROPRIATION ACCOUNT CODE			OBJECT CODE	ADJUSTMENT AMOUNT
WARRANT NO./ EFT TRACE NO.				
WARRANT ISSUE DATE				
VOUCHER NUMBER				
VENDOR NUMBER				
			TOTAL:	

Explain why this refund is an erroneous or overpayment. Attach supplemental sheet if necessary.

PLEASE COMPLETE ALL REQUESTED INFORMATION		FISCAL YEAR	EXPENDITURE INFORMATION	
APPROPRIATION ACCOUNT CODE			OBJECT CODE	ADJUSTMENT AMOUNT
WARRANT NO./ EFT TRACE NO.				
WARRANT ISSUE DATE				
VOUCHER NUMBER				
VENDOR NUMBER				
			TOTAL:	

Explain why this refund is an erroneous or overpayment. Attach supplemental sheet if necessary.

SIGNED _____ **TITLE** _____

I hereby certify that the amount(s) shown above represent the return of an erroneous payment(s) or an overpayment(s) and is entitles to appropriation credit(s) if the appropriation has not lapsed as authorized by 15 ILCS 405/10.14.

COMPTROLLER DEPOSIT ORDER TO THE TREASURER OF THE STATE OF ILLINOIS	DATE _____ ORDER NO. _____
RECEIVED OF _____	FUND NAME _____
\$ _____	FUND NUMBER _____
_____ COUNTERSIGNED-STATE TREASURER	_____ COMPTROLLER, STATE OF ILLINOIS

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 Fd	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 II 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	II Crimin Justice Info Auth	295	864	546	0090	1168
Subscription or Publication Sales	Complaint Books	295	888	007	0844	1291
Subscription or Publication Sales	Newsletter	295	888	027	0844	1295

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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 Organizatons 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 Individ.	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	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 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 Individ	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
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

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	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 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	III/Michigan Canal	350	410	026	0185	1444
Motor Vehicle Licenses	III/Michigan Canal	350	410	026	0570	1444
Motor Vehicle Licenses	II 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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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
Cemetery Care	Cemetery 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	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	Cemetery-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
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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-Cumberlan	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-JoDavie	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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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	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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	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
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	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	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
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
Private Organizations or Individuals	Private Org. or Indiv.	402	870	000	0830	1200
Repayment to State Pursuant to Law	G.O. Bond Escrow	370	880	045	0101	1704
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-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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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	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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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	Emergency Management Agency	416	831	068	0001	0613
Fed Monies Via Other Illinois Agency	Via Other Il 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	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	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
Rental Income	Building and Space Rentals	416	876	200	0001	1221
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	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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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
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	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	0636	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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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 Cont'l	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
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

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	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	0765	1228
Repayment to State for Jury Duty and Personal Phone Calls	Reim/Jury Duty & Recoveries	422	877	000	0900	1228
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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	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	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
Private Organizations or Individuals	Private Organizations	426	870	000	0523	1200

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Repayment to State Pursuant to Law	Repayment Per Law	426	880	000	0523	1243
Department of Employment Security	Employment Security	427	000			
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
Federal Program Income	Conference Fees	427	841	090	0052	0756
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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	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	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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	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	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	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Fund Transfers	Alcohol/Drug Abuse/Block Gt	444	846	013	0025	0830
Fund Transfers	Public Health Services	444	846	063	0592	1585
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	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Reimb. Cost incurred for Federal Govt.	Local II Governmental Units	444	878	858	0050	1237
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	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
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
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
Licenses, Fees or Registrations	Radiation Producing Machines	473	855	514	0067	1057

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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-Circt	478	530	915	0957	0464
Respons. Relative Payments-Non ADC	Non-ADC/Non-Assis/Circuit	478	530	920	0957	0465
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	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 Assistance	478	831	820	0001	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	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	SBE Fed Dept of Education	478	840	561	0001	0728
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	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
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/Circuit Clerk	478	867	915	0957	1197
Other States	Non-Assistance/Circuit Clerk	478	867	920	0957	1198
Private Organizations or Individuals	Admin Reimbursements	478	870	015	0341	1202
Private Organizations or Individuals	Admin Reimbursements	478	870	015	0421	1202

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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	0957	1264
Repayment to State Pursuant to Law	Returned Petty Cash Fund	478	880	600	0001	1270
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	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
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	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Food Managers	482	855	244	0014	0970
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
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	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	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 Municip Sales Tax	492	545	200	0138	0474
Sales Tax	Municip Retailers Sales Tax	492	545	200	0401	0474
Sales Tax	Metropo Pier & Expo Auth.	492	545	215	0337	0475
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.-Excellerated	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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 Municipi Soft Drink	492	545	600	0097	0489
Sales Tax	Home Rule Municipi 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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
Licenses, Fees or Registrations	Non-International Fuel Tax	492	855	327	0012	0984
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	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 Incre 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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	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
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	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	Restitutions	493	880	725	0001	1283

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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 and 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	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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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
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
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 & 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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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 Indemnifications 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	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
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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 Guaran-Principal	538	524	050	0205	0456
Repayment of Loan Guarantees	Repay Loan Guaran-Principal	538	524	050	0994	0456
Fund Transfers	General Revenue Fund	538	846	001	0994	0827

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	Repayment to State due to Final Audits & 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	Repayment to State due to Final Audits & 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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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	FEMA/Agreement #1368-DR	588	831	073	0491	0616
Federal Government	FEMA/Agreement #871	588	831	074	0491	0617
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
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
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	Repayment to State due to Final Audits & Reports	588	879	000	0001	1240
Repayment to State Pursuant to Law	Grantee Interest Income	588	880	065	0491	1247

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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
Federal Government	Education, Department of	601	831	058	0983	0607
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
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 Indemnification 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			
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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/DAPP 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
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
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

SOURCE	SHORT NAME	AGENCY	SOURCE	SUB-SOURCE	FUND	SAMS SOURCE
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 9 of 9
SUB-SECTION	COLLECTION PROCEDURES & CERTIFICATION OF UNCOLLECTIBILITY	EFFECTIVE DATE
		July 1, 1997
PROCEDURE	COMPTROLLER'S OFFSET SYSTEM	REVISION NUMBER
		98-001

The Comptroller's Office will notify agencies of protest that are 60 days old. The claiming agency may either answer the protest within the remaining 30 days or make a written request for an additional 90 day extension. The Comptroller may grant a State agency an additional 90 day extension of time to respond for the following reasons:

- 1) the State agency is actively pursuing further investigation;
- 2) the matter is in active settlement negotiations; or
- 3) other good cause shown by the State agency.

After reviewing the extension request, the Comptroller's Office will notify the claiming agency whether the extension has been granted.

F. PAYOUTS

Payouts are of two sorts: (1) refunds and (2) claimant collections. The steps leading to a refund have been described above in Section E.

Claimant collections are paid to the fund which is due the money and notification sent to the attention of the writer of the claim letter (see Exhibit 26.40.20-E) to identify the payment.

Effective October 1, 1995, the Comptroller's Office will require all State agencies to use the "single payment" concept when receiving involuntary withholding offset monies pursuant to 15 ILCS 405/10.05. Agencies will receive one warrant/interfund payment each month for the total involuntary withholding offsets due the agency. A notification and tape, if requested, detailing each offset claim will be forwarded monthly to each claiming agency.

The tape/notification can be used by agency personnel to reconcile the warrant total with the individual debtor's offset amounts. Because a 30-day protest period is allowed, warrants/interfund payments representing withheld funds are generally sent to claimant agencies 45-60 days after the date of withholding.



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

Dear Sirs:
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) 2 Class
1. Individual
2. Business

Time Period During Which Debt Was Incurred

(6) 10 / 01 / 93 MO/DAY/YEAR Date From
(7) 8 / 12 / 95 MO/DAY/YEAR Date To

Deduction Type - Statutory Reference

(8) 2
1. Tax Levy
Chapter 64, Internal Revenue Code
2. 210.05
Chapter 15, § 210.05, Illinois Revised Statute:

(9) 3 | 7 Debt Code

(10) \$450 | 00 Original Claim Amount

(11) 5 | 9 | 9 | 9 | 9 Agency Number

(12) 1 Deduction Order Number (For Agency Use Only)

(13) 0 | 1 | 1 Payment Fund Number

Procedural Requirements

Notification Type (14) 0 | 2 Statement of Outcome (16) 0 | 2
Type of Hearing Offered (15) 0 | 1 Date of Final Determination of Debt (17) 10 / 20 / 95
Month/Day/Year

(18) _____ (19) Director (20) 10/20/95 (21) 782-XXXX
Authorized Signature Title Date Telephone Number

REASON FOR DEBT CODE

AGENCY	AGENCY #	CODE NUMBER & DESCRIPTION
Public Aid	47855	1--Delinquent child support
Secretary of State	35020	2--Reimburse license plate fees
Secretary of State	35020	3--Reimburse driver's license fee
Public Aid	47810	4--Desk audit
Public Aid	47810	5--Field audit
Children & Family Services	41817	6--Overpay child care
Any Agency		7--Salary overpayment
Transportation	49423	8--Damage to property
Labor	45213 & 45214	9--Overpayment of unemployment benefits
Student Assistance Commission	69140	10--Default on student loan
Public Aid	47801	11--Overpayment of donated funds
Any Agency		12--Unauthorized telephone calls
Public Aid	47801	13--Contract overpayment
Public Aid	47850	14--Disability overpayment
Lottery	49270	15--Nonpayment for lottery debt
Vocational Rehabilitation	49210	16--Delinquent State Tax
Public Aid	47813	17--Excess assistance
Public Aid	47813	18--Administrative Support Order
Any Agency		20--Audit finding
Any Agency		21--Misdirection of funds
Any Agency		22--Falsified attendance records
Any Agency		23--Retirement overpayment
Any Agency		24--Stolen property
Any Agency		25--Misuse of State funds
Any Agency		26--Overpayment of State funds
Any Agency		27--Excess Food Stamps
Any Agency		28--Insufficient funds check
Any Agency		29--Unpaid Social Security
Internal Revenue Service	36001	30--Federal Tax Levies
Any Agency		31--Warrant issued in error
Children & Family Services	41817	32--Child care and maintenance
Employment Security	42705	33--Unpaid unemployment tax
Any Agency		34--Improper payment of funds
Vocational Rehabilitation	488	35--Overpayment circuit breaker
Vocational Rehabilitation	488	36--Overpayment for housekeeping
Any Agency		37--Reimbursement to the State
Any Agency		38--Reimbursement - State property
Employment Security	42705	39--Late employers contribution
Public Aid	47815	40--Grand/food stamp overpayment
Any University		41--Reimbursement to university
Student Assistance Commission	69160	42--Delinquent student loan
Secretary of State	35010	43--Shortage on license plate fees
Public Aid	47815	44--Ineligible earnfare advances
Public Aid	47815	45--Ineligible child care payments
Transportation	49499	46--Hazardous Material violation



August 25, 1995

Debtor name
Debtor street
Debtor city, state zip

RE: Payment Withholding for
Illinois Dept of Public Aid
(Debtor Name)
SSN: 999-99-9999
Order # 123456789

The Illinois Department of Public Aid has advised the Office of the Comptroller that you owe money for delinquent child support.

Pursuant to Illinois law (15 ILCS 405/10.05 and 405/10.05A (1994)), the Comptroller is required to withhold all eligible payments until the claim has been satisfied. Therefore, we have withheld \$240.00 from you Illinois Department of Revenue payment of \$284.37. A state warrant for the excess \$44.37 will be issued and distributed within 10 working days.

For detailed information on this claim, please contact the claiming agency at:

Illinois Department of Public Aid
Bureau of Child Support
201 S. Grand Avenue East
Springfield, IL 62704

Phone: (217) 785-5494

If after contacting the claiming agency you do not agree with the claim and wish to file a protest write the Office of the Comptroller; 325 West Adams; Springfield, Illinois 62704. Please attach any documents or receipts that support your position. Please include your Social Security Number or Employer's Identification Number on all correspondence. If you do not file a written protest within 30 days from the date of this notice, the withheld amount will be sent to the Illinois Department of Public Aid.

Office of the Comptroller
Collections Unit

CC: Illinois Department of Public Aid
Illinois Department of Revenue

Please respond to:

State House
Springfield, Illinois 62706-0001
217/782-6000

James R. Thompson Center
100 West Randolph, Suite 15-500
Chicago, Illinois 60601-3252
312/814-2451

125 East Adams
Springfield, Illinois 62701-1108

325 West Adams
Springfield, Illinois 62704-1858

REPORT ID : IWTR
DATE RUN : 11-19-96
TIME RUN : 12:50

STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER
SINGLE PAYMENT WARRANT LIST

AGENCY/ORGANIZATION: 000/0000

BATCH ID: 360 123456

SSN/FEIN	DEBTOR NAME	VOUCHER NO	IW-NUMBER	ORDER NO	AMOUNT
00-0000000	MIDWEST TYPING TEMPS	000 00000000212	000 00000000111	000211018415632	200.00
000-00-0000	SMITH SUSAN J	000 00000000212	000 00000000222	000000001259874	20.00
	TOTAL # OF CLAIMS	2	AMOUNT OF WARRANT		220.00

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION MISCELLANEOUS
SUB-SECTION IMPREST SYSTEM

PROCEDURE - PAGE NO.
33.10.10 1 of 9

EFFECTIVE DATE
January 1, 2002

PROCEDURE

REVISION NUMBER
02-002

IMPREST SYSTEM

PURPOSE

The purpose of this procedure is to document the Comptroller's policies and accounting procedures for the imprest accounts maintained at each university, the Department of Agriculture, the Department of Commerce and Community Affairs, the Office of the State Treasurer and the Illinois Mathematics and Science Academy.-

STATUTE REFERENCES

Section 21 of the State Comptroller Act, Ill. Rev. Stat., Ch. 15, par. 221 (**15 ILCS 405/21**), gives the Comptroller the power to promulgate rules and regulations.

"The Comptroller shall promulgate rules and regulations to implement the exercise of his powers and performance of his duties under this Act and to guide and assist State agencies in complying with this Act. Any rule or regulation specifically requiring the approval of the State Treasurer under this Act for adoption by the Comptroller shall require the approval of the State Treasurer for modification or repeal.

The Comptroller may provide in his rules and regulations for periodic transfers, with the approval of the State Treasurer, for use in accordance with the imprest system, subject to the rules and regulations of the Comptroller as respects vouchers, controls and reports, as follows:

- (a) 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 and State Community College of East St. Louis under the jurisdiction of the Illinois Community College Board, not to exceed \$200,000 for each campus;

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION MISCELLANEOUS
SUB-SECTION IMPREST SYSTEM

PROCEDURE - PAGE NO.
33.10.10 2 of 9

EFFECTIVE DATE
July 1, 2002

PROCEDURE

REVISION NUMBER
03-001

- (b) to the Department of Agriculture and the Department of Commerce and Community Affairs for the operation of overseas offices, not to exceed \$200,000 for each Department for each overseas office;
- (c) to the Department of Agriculture for the purpose of making change for activities at the State Fairgrounds, not to exceed \$4200,000, to be returned within 5 days of the termination of such activity;
- (d) to the Department of Agriculture to pay (i) State Fair premiums and awards and State Fair entertainment event percentage contracts, and (ii) ticket refunds for canceled events. The amount transferred from any fund shall not exceed the appropriation for each specific purpose. This authorization shall terminate each year within 60 days of the close of the annual State Fair. The Department shall be responsible for withholding State income tax, where necessary, as required by Section 709 of the Illinois Income Tax Act."
- (e) to the State Treasurer to pay for securities' safe-keeping charges assessed by the Board of Governors of the Federal Reserve System as a consequence of the Treasurer's use of the government securities' book-entry system. This account shall not exceed \$25,000.
- (f) to the Illinois Mathematics and Science Academy, not to exceed \$15,000.

Definition of the Imprest System established by the Office of the Comptroller:

"The system under which a fixed amount of money otherwise maintained in the State Treasury, is advanced to an imprest account for the purpose of handling minor disbursements. Disbursements are made from time to time as needed. At certain intervals, or when the imprest cash is nearly expended, an invoice-voucher (C-13) with supporting documentation is prepared and presented to the Comptroller and State Treasurer for transfer of a like amount to the imprest account.

IMPREST SYSTEM

The following is a list of the State Treasurer's segregated cash balances by university and agency.

		<u>Amount</u>
Governors State University		\$125,000
Northern Illinois University		200,000
Department of Commerce and Community Affairs		
Brussels, Belgium	150,000	
Hong Kong, China	200,000	
Johannesburg, South Africa	60,000	
Mexico City, Mexico	100,000	
Tokyo, Japan	140,000	
Toronto, Canada	60,000	
Warsaw, Poland	<u>75,000</u>	785,000
Department of Agriculture:		
Brussels, Belgium	40,000	
Hong Kong, China	40,000	
Mexico City, Mexico	40,000	
Toronto, Canada	40,000	
State Fair - Awards and Premium	25,000	
State Fair - Entertainment Refund	(A)	
State Fair - Change Fund	<u>(B)</u>	Variable Total
Office of the State Treasurer		2,000
Illinois Mathematics & Science Academy		15,000
<p>(A) The amount transferred from any fund to the Illinois or DuQuoin State Fair shall not exceed the appropriation for each specific purpose in accordance with statutory requirements. This authorization shall terminate each year within 60 days of the close of the annual State Fair.</p> <p>(B) The amount transferred to the Illinois or DuQuoin State Fair for making change at the Fairgrounds is not to exceed \$200,000 and is to be returned within 5 days after completion of such activity.</p>		

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO.
		33.15.20 1 of 4
SUB-SECTION	TAX EXPENDITURE REPORTING	EFFECTIVE DATE
		July 1, 2002
PROCEDURE	PROCEDURES	REVISION NUMBER
		03-001

PURPOSE

The purpose of the Tax Expenditure Report form (SCO-041) is to provide information required to satisfy the annual tax expenditure reporting requirement as specified in the State Comptroller Act 15 ILCS 405/16. This data will be summarized in a publication to be issued by the Comptroller's Office. Reports are necessary for each tax, license, fee, or registration authorized by state law and collected by state agencies. Reports are not necessary for taxes, licenses, fees, or registrations levied by units of local government but collected by state agencies nor for taxes, licenses, fees, or registrations that are not deposited into state funds. The Comptroller's Office has developed an Internet-based Tax Expenditure Reporting System. Agencies reporting tax expenditures must use this system to simplify processing of tax expenditure information. The following exhibits illustrate the information that is gathered through the Internet Reporting System.

GENERAL

A tax expenditure is any incentive authorized by law that by exemption, exclusion, deduction, allowance, credit, preferential tax rate, abatement, or other device reduces the amount of tax revenue that would otherwise accrue to the State.

Exemptions from one state tax that are subject to another tax are not considered tax expenditures. Examples include the use tax exemption for transactions subject to the state sales tax and credits for taxes paid to other states.

When tax payments are deferred, the tax expenditure is the estimated interest loss to the State due to this deferral. An example of a deferral is provisions that excuse farmers from making estimated income tax payments.

CONTENTS

Refer to Exhibit 33.15.20-B

REFERENCE

CONTENTS

- | | |
|-----|---|
| (1) | Enter the official agency name. |
| (2) | Enter the three digit Comptroller assigned agency number. |
| (3) | Enter the fiscal year concluded the prior June 30 which will be the current year for this report. |

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO. 33.15.20 2 of 4
SUB-SECTION	TAX EXPENDITURE REPORTING	EFFECTIVE DATE July 1, 1998
PROCEDURE	PROCEDURES	REVISION NUMBER 99-001

REFERENCE

CONTENTS

- (4) Enter the name of the tax, license, fee, or registration.
- (5) Cite the authority for the revenue source in the Illinois Compiled Statutes.
- (6) Enter the fiscal year the revenue source was enacted.
- (7) Enter the first fiscal year for which revenues were collected for the specified revenue source.
- (8) List receipts for the specified revenue source as listed on SAMS for the prior fiscal year (PFY) and the current fiscal year (CFY) and an estimate for the next fiscal year (CFY+1). Amounts should be rounded to the nearest thousand.
- (9) Enter a brief description of the revenue source including the transactions or items on which it is levied and the rate.
- (10) Enter the name of the tax expenditure. Prepare a separate form for each tax expenditure from revenue sources subject to tax expenditure reporting. A tax expenditure is any preference authorized by law that by exemption, exclusion, deduction, allowance, credit, preferential tax rate, abatement, or other device reduces the amount of tax revenue that would otherwise accrue to the State. If a covered revenue source has no tax expenditures, enter "no tax expenditures" and go to 18.
- (11) Cite the authority for the tax expenditure in the Illinois Compiled Statutes.
- (12) Enter the fiscal year the tax expenditure was enacted.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO. 33.16.20 1 of 3
SUB-SECTION	AGENCY FEE IMPOSITION REPORTING	EFFECTIVE DATE July 1, 2002
PROCEDURE	PROCEDURES	REVISION NUMBER 03-001

PURPOSE

The purpose of the Agency Fee Imposition Report Form (See Exhibit 33.16.20-A) is to obtain information specified in the Illinois State Auditing Act (30 ILCS 5/3-8.5). The information is compiled in a report by the Comptroller's Office and submitted annually to the General Assembly by September 1. The Comptroller's Office has developed an Internet-based Agency Fee Imposition Report System. All agencies must submit their report with this system. The following exhibits illustrate the information that is gathered through the Internet Reporting System.

GENERAL

Fees mean all charges by State agencies to citizens and private organizations. They include assessments, fares, fees, fines, levies, licenses, penalties, permits, registrations, tolls, and tuition. They do not include the following:

- Criminal and Civil penalties (e.g., court fines, speeding tickets).
- Charges to State employees only for insurance and retirement.
- Charges commonly considered taxes (e.g., hotel operators tax, liquor taxes, sales and use taxes).

CONTENTS

Refer to Exhibit 33.16.20-B

<u>Reference</u>	<u>Contents</u>
(1)	Enter the fiscal year for which this report is being prepared.
(2)	Enter the official agency name.
(3)	Enter the three digit Comptroller assigned agency number.
(4)	Enter the name of the fee.
(5)	Enter the agency assigned internal fee number, if any.
(6)	Enter a brief description of the fee.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO. 33.16.20 2 of 3
SUB-SECTION	AGENCY FEE IMPOSITION REPORTING	EFFECTIVE DATE July 1, 2002
PROCEDURE	PROCEDURES	REVISION NUMBER 03-001

<u>Reference</u>	<u>Contents</u>
(7)	Enter a brief description of the fee's purpose.
(8)	Enter the fee rate. Attach a schedule if the fee has multiple rates or is determined by a formula.
(9)	Enter a brief description of the population charged the fee.
(10)	Enter the number of members of that population who were charged the fee.
(11)	Enter a description of the use of the fee, if revenues are earmarked.
(12)	Enter the statutory citation from the Illinois Compiled Statutes that provides authority to charge the fee.
(13)	Enter the Illinois Administrative Code citation that contains the rules applicable to the fee.
(14)	Enter any other appropriate sources that provide authority to charge the fee.
(15)	Enter the administrative costs associated with collecting the fee.
(16)	Enter the total amount of revenue generated by the fee during the fiscal year for which the report is prepared. Revenues for fees deposited into the state treasury should match amounts reported to SAMS.
(17)	Enter the basis for determining the fee rates. If not set by statute, specify the methodology used to determine the rates.
(18)	Enter the names of programs funded with revenue from the fee.
(19)	Enter the statutory citation from the Illinois Compiled Statutes that provides authority to fund the program with revenues from this fee.
(20)	Enter the Illinois Administrative Code citation that contains the authority to fund the program with revenues from this fee.

**STATE OF ILLINOIS
OFFICE OF THE COMPTROLLER**

SECTION	MISCELLANEOUS	PROCEDURE - PAGE NO. 33.16.20 3 of 3
SUB-SECTION	AGENCY FEE IMPOSITION REPORTING	EFFECTIVE DATE July 1, 2002
PROCEDURE	PROCEDURES	REVISION NUMBER 03-001

<u>Reference</u>	<u>Contents</u>
(21)	Enter any other appropriate sources that provide authority to fund the program with revenues from this fee.
(22)	Enter an analysis of the degree to which the fee program goals as specified in (7) were achieved.
(23)	If the fee is a user charge for a program that is designed to be self-supporting, enter whether the fee has accomplished this goal.
(24)	If the fee is a user charge for a program that is designed to be self-supporting, enter the percentage of program costs that were covered by fee revenues.
(25)	Enter the name(s) of the fund(s) into which the fee is deposited.
(26)	Enter the four digit SAMS fund number(s) for fund(s) specified in (25).
(27)	For each fund listed in (26) indicate the SAMS revenue class and source used for deposit.
(28)	For each SAMS revenue class and source specified in (27), enter the amount deposited during the fiscal year for which this report is being prepared.

Filing Instructions:

The agency's report must be filed by August 1 with the agency head's cover letter which certifies all the information provided is complete and accurate. Replies should be sent to:

Director of Research and Fiscal Information
Office of the Comptroller
4th Floor
325 West Adams
Springfield, Illinois 62704-1858