



**SUSANA A. MENDOZA**  
ILLINOIS STATE COMPTROLLER

# ACCOUNTING BULLETIN

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TO: Fiscal Officers of All State Agencies  
FROM: Sarah Robinson, Deputy Assistant Comptroller  
DATE: June 1, 2026  
SUBJECT: Instructions for Closing FY26 Expenditure Authority Accounts  
NUMBER: 296

## General

The current fiscal year ends June 30, 2026. Please note that appropriations for this fiscal year will lapse as of August 31, 2026. Invoices for goods or services contracted for or received prior to July 1, 2026, must be vouchered against FY26 expenditure authority accounts (both appropriated and non-appropriated). **The schedule of due dates that are outlined in this bulletin will be strictly enforced by the Illinois Office of Comptroller (IOC). If a specific time is not stated along with the date, the deadline will be 4:30 PM.**

In addition to the deadlines outlined within this bulletin, the IOC issued [Accounting Bulletin 295](#) on May 26, 2026, which provides the schedule of processing during the cutover transition to new SAMS.

## Reappropriated Accounts

All vouchers payable from FY26 expenditure authority accounts that are reappropriated for FY27 must be received in the IOC by **June 22, 2026**. Agencies must clearly identify these on the face of the schedule and vouchers. No lapse period spending will be permitted on accounts that are reappropriated. **The unliquidated portion of obligations for multi-year contracts against reappropriated accounts will be de-obligated by the IOC as of June 29, 2026. Agencies should coordinate the re-establishment of these obligations in FY27 with the Obligations Unit.**

## Postage Vouchers

All vouchers payable from FY26 expenditure authority accounts for the purchase of postage must be received in the IOC by **June 22, 2026**. To qualify as a payment against a FY26 appropriation, the postage must pertain to FY26 usage.

## Utility Bills

Agencies have the option of either prorating utility bills covering portions of June and July to the proper month based upon the number of days service was provided or charging the bill to the month and appropriate fiscal year which had the majority of serviced days. Once an option is chosen, it must be continued in all subsequent fiscal years.

## Telephone Bills

Telephone bills contain an advance charge for monthly service and charges for toll calls made during the previous billing period. Agencies have the option to charge the entire bill according to the fiscal year the vendor's invoice date falls within or allocate the advance charges according to billing date and the toll call charges according to actual toll call date. Once an option is chosen, it must be continued in all subsequent fiscal years.

## Travel

Where travel at fiscal year-end crosses into the new fiscal year, agencies have the option to charge all travel expenses for a specific trip to the fiscal year in which the travel begins or allocate the expenses according to the days traveled in each fiscal year utilizing separate vouchers. If the first option is chosen, the entire trip should be submitted on a separate voucher. Once an option is chosen, it must be continued in all subsequent fiscal years.

## Lapse Period – Vouchers

From July 1, 2026, through August 31, 2026, all paper vouchers must be stamped or otherwise marked as either "FY26" or "FY27" to clearly designate the fiscal year. The fiscal year indicator should be placed on the upper right-hand corner of each voucher. For paperless vouchers, "FY26" or "FY27" should be placed on the agency file balance report. All paper vouchers covering goods or services to be paid from FY26 expenditure authority accounts during the lapse period should be stamped in a prominent place, "Contracted for Prior to July 1." For paperless vouchers, the statement "Contracted for Prior to July 1" should be stamped on the agency file balance report. **All transactions submitted in a file must be from the same fiscal year.**

Lapse period expenditures are limited to those liquidating liabilities for goods and services contracted prior to July 1, 2026.

All vouchers must contain beginning and ending dates of service. Vouchers citing a contract must contain beginning and ending dates of service that are within the terms of the contract.

All vouchers must contain a Proper Billing Date, if applicable.

**All vouchers payable from FY26 expenditure authority accounts must be received in the IOC by August 24, 2026.** Exception processing may be available for a limited amount of time following this deadline. Agencies that fail to meet the August 24<sup>th</sup> deadline should reach out to the IOC to inquire about the availability of exception processing prior to referring a vendor to the Court of Claims.

### Professional or Artistic Service Vouchers

Any service which involves professional or artistic skills or any personal services by an employee whose compensation is subject to income tax withholding (including contractual employees) must be performed by June 30, 2026, to be charged against the FY26 appropriation.

Any voucher for professional or artistic skills, or personal services submitted with a service date beyond June 30, 2026, will be ineligible for payment from FY26 and will be returned to the agency.

### Lapse Period – Obligations

The reconciliation of your obligation records is extremely important through the closing of this fiscal year. Timely reconciliation of your records can ensure timely processing of your payments.

From July 1, 2026, through August 31, 2026, **all contract related documents must be stamped or otherwise marked as either “FY26” or “FY27” to clearly designate the fiscal year.** The fiscal year should be placed on the upper right-hand corner of the document.

Obligations established against FY26 expenditure authority accounts after June 30, 2026, must represent liabilities outstanding on June 30, 2026 (i.e., financial obligations for goods or services contracted for or received prior to July 1, 2026). In addition, all FY26 CODs filed after June 30, 2026, should be stamped “Contracted for Prior to July 1”.

Outstanding obligations on June 30, 2026, may be canceled or decreased during the lapse period. Outstanding obligations representing actual contractual liabilities may be decreased or canceled only if such notice is accompanied by a contract amendment reflecting the corresponding decrease or cancellation. Contractual liabilities may also be increased during the lapse period as long as the increase is relevant to the original contract and is accompanied by a contract amendment executed prior to July 1, 2026, increasing the contract amount.

If an amendment to increase an **FY26** contract is not fully executed prior to July 1, 2026, an Intent Affidavit is required pursuant to SAMS Procedure 15.20.85. The affidavit must state that the agreement or amendment was agreed to on or before June 30, 2026, and explain why it was not executed on or before June 30, 2026. An Intent Affidavit is required from the party (vendor and/or agency) who failed to sign the agreement or amendment before the fiscal year ended. If both the vendor and agency signed after June 30, 2026, affidavits must be submitted for both the vendor and agency.

All obligations increases, decreases, establishments, and cancellations that affect FY26 processing, must be received in the IOC by **August 17, 2026**.

### Lapse Period – Transfers, Correction Requests, Reconciliations, and Governor’s Releases

All Appropriation Transfers, Expenditure Transfers, Object Correction Requests, Obligation Reconciliations and Governor’s Releases that affect FY26 processing must be received in the IOC by **August 24, 2026**.

## FY27 Vouchers and Obligations

Expenditures for goods and services contracted after June 30, 2026, must be charged against FY27 expenditure authority accounts and cite obligations established in the FY27 accounts. **All transactions submitted in a file must be from the same fiscal source.**

## Receipts and Refunds

Receipts received prior to 11:00 AM, June 30, 2026, will be processed as FY26 transactions. All receipts received after that time will be processed as FY27. All refunds that affect FY26 processing must be received in the IOC by **August 24, 2026.**

## Comptroller's Office Contact List

Questions concerning specific details within the various functional areas of this office may be directed to the following people:

NAME	RESPONSIBILITIES	CONTACT
Genna Best Kari Pender Nathan Bileck	Commercial Vouchers Voucher Files Error Resolution Vendors	<a href="mailto:Genna.Best@illinoiscomptroller.gov">Genna.Best@illinoiscomptroller.gov</a> (217)782-3060 <a href="mailto:Kari.Pender@illinoiscomptroller.gov">Kari.Pender@illinoiscomptroller.gov</a> (217)557-3376 <a href="mailto:Nathan.Bileck@illinoiscomptroller.gov">Nathan.Bileck@illinoiscomptroller.gov</a> (217)557-3065
Jeanette Goza Nathan Bileck	Contracts/Obligations	<a href="mailto:Jeanette.Goza@illinoiscomptroller.gov">Jeanette.Goza@illinoiscomptroller.gov</a> (217)785-0009 <a href="mailto:Nathan.Bileck@illinoiscomptroller.gov">Nathan.Bileck@illinoiscomptroller.gov</a> (217)557-3065
Susan Bryant Zula Lee	Expenditure Transfers Appropriation Transfers Receipts Refunds Object Corrections Obligation Reconciliations Governor's Releases	<a href="mailto:Susan.Bryant@illinoiscomptroller.gov">Susan.Bryant@illinoiscomptroller.gov</a> (217)782-8290 <a href="mailto:Zula.Lee@illinoiscomptroller.gov">Zula.Lee@illinoiscomptroller.gov</a>
Richard Damron	Adjustments	<a href="mailto:Richard.Damron@illinoiscomptroller.gov">Richard.Damron@illinoiscomptroller.gov</a> (217)785-1128

Agencies may access this and other [Accounting](#), [Payroll](#), and [SAMS](#) bulletins on the IOC website.