**Section 900.120 Exclusions**

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

a) Inter- and intra-agency payments. This includes transfers and payments to revolving funds, reimbursement of petty cash funds and imprest accounts, inter-fund transfers and inter-fund payments in which an agency or department serves as the Vendor of Goods or Services.

b) Payments to State employees for personal services (salary only and not including health insurance benefits).

c) Awards and grants, as defined by the Comptroller's Office in SAMS Manual Procedure 15, including pass-through grants and distributive payments and refunds.

d) Contract retainers associated with construction contracts.

e) State Board of Education categorical grants.

f) Community College Board grants.

g) Illinois Student Assistance Commission grants.

h) Payments to local government entities, including school districts.

i) Payments of interest penalties.

j) Payments made to contractual employees (these payments are generally made via a Contractual Services Payroll Voucher).

k) Payments from accounts or funds not appropriated by the General Assembly.

l) Gratuitous payments made to induce a business to remain in or to locate in this State.

m) Any type of payment to a Vendor assigned or sold by that Vendor to a different payee (including any assignments or sales made by the vendors to the Department of Healthcare and Family Services), except for assignments or sales made pursuant to a vendor payment program approved by the Department of Central Management Services and the Comptroller.

n) Barter transactions.

o) Payments made by a State agency comprised of federal funds only and no State or local funds.

p) Medical and claims payments under the Workers' Compensation [820 ILCS 305] and Workers' Occupational Diseases [820 ILCS 310] Acts.

q) Tax refunds.

r) State Employee's Group Insurance Program payments covered by late payment interest provisions in Sections 368a and 370a of the Illinois Insurance Code [215 ILCS 5].

(Source: Amended at 40 Ill. Reg. 13831, effective September 26, 2016)