

AN ACT concerning State government.

**Be it enacted by the People of the State of Illinois,
represented in the General Assembly:**

Section 5. The State Comptroller Act is amended by changing Sections 9, 20, and 28 as follows:

(15 ILCS 405/9) (from Ch. 15, par. 209)

Sec. 9. Warrants; vouchers; preaudit.

(a) No payment may be made from public funds held by the State Treasurer in or outside of the State treasury, except by warrant drawn by the Comptroller and presented by him to the treasurer to be countersigned except for payments made pursuant to Section 9.03 or 9.05 of this Act.

(b) No warrant for the payment of money by the State Treasurer may be drawn by the Comptroller without the presentation of itemized vouchers indicating that the obligation or expenditure is pursuant to law and authorized, and authorizing the Comptroller to order payment.

(b-1) An itemized voucher for under \$5 that is presented to the Comptroller for payment may ~~shall not~~ be paid ~~except~~ through electronic funds transfer. This subsection (b-1) does not apply to (i) vouchers presented by the legislative branch of State government, (ii) vouchers presented by the State Treasurer's Office for the payment of unclaimed property

claims authorized under the Revised Uniform Unclaimed Property Act, or (iii) vouchers presented by the Department of Revenue for the payment of refunds of taxes administered by the Department.

(c) The Comptroller shall examine each voucher required by law to be filed with him and determine whether unencumbered appropriations or unencumbered obligational or expenditure authority other than by appropriation are legally available to incur the obligation or to make the expenditure of public funds. If he determines that unencumbered appropriations or other obligational or expenditure authority are not available from which to incur the obligation or make the expenditure, the Comptroller shall refuse to draw a warrant.

(d) The Comptroller shall examine each voucher and all other documentation required to accompany the voucher, and shall ascertain whether the voucher and documentation meet all requirements established by or pursuant to law. If the Comptroller determines that the voucher and documentation do not meet applicable requirements established by or pursuant to law, he shall refuse to draw a warrant. As used in this Section, "requirements established by or pursuant to law" includes statutory enactments and requirements established by rules and regulations adopted pursuant to this Act.

(e) Prior to drawing a warrant, the Comptroller may review the voucher, any documentation accompanying the voucher, and any other documentation related to the transaction on file

with him, and determine if the transaction is in accordance with the law. If based on his review the Comptroller has reason to believe that such transaction is not in accordance with the law, he shall refuse to draw a warrant.

(f) Where the Comptroller refuses to draw a warrant pursuant to this Section, he shall maintain separate records of such transactions.

(g) State agencies shall have the principal responsibility for the preaudit of their encumbrances, expenditures, and other transactions as otherwise required by law.

(Source: P.A. 100-22, eff. 1-1-18.)

(15 ILCS 405/20) (from Ch. 15, par. 220)

Sec. 20. Annual report. The Comptroller shall annually, as soon as possible after the close of the fiscal year but no later than December 31, make available on the Comptroller's website a report, showing the amount of warrants drawn on the treasury, on other funds held by the State Treasurer and on any public funds held by State agencies, during the preceding fiscal year, and stating, particularly, on what account they were drawn, and if drawn on the contingent fund, to whom and for what they were issued. He or she shall, also, at the same time, report the amount of money received into the treasury, into other funds held by the State Treasurer and into any other funds held by State agencies during the preceding fiscal year, and also a general account of all the business of his office

during the preceding fiscal year. The report shall also summarize for the previous fiscal year the information required under Section 19.

Within 60 days after the expiration of each calendar year, the Comptroller shall compile, from records maintained and available in his office, a list of all persons including those employed in the Office of the Comptroller, who have been employed by the State during the past calendar year and paid from funds in the hands of the State Treasurer.

The list shall state in alphabetical order the name of each employee, ~~the county in which he or she resides,~~ the position, and the total salary paid to him or her during the past calendar year, rounded to the nearest hundred dollars. The list so compiled and arranged shall be kept on file in the office of the Comptroller and be open to inspection by the public at all times.

No person who utilizes the names obtained from this list for solicitation shall represent that such solicitation is authorized by any officer or agency of the State of Illinois. Violation of this provision is a business offense punishable by a fine not to exceed \$3,000.

(Source: P.A. 101-34, eff. 6-28-19; 101-620, eff. 12-20-19; 102-558, eff. 8-20-21.)

(15 ILCS 405/28)

Sec. 28. State Comptroller purchase of real property.

(a) Subject to the provisions of the Public Contract Fraud Act, the State Comptroller, on behalf of the State of Illinois, is authorized during State fiscal years 2024 and 2025 ~~2021 and 2022~~ to acquire real property located in the City of Springfield, which the State Comptroller deems necessary to properly carry out the powers and duties vested in him or her. Real property acquired under this Section may be acquired subject to any third party interests in the property that do not prevent the State Comptroller from exercising the intended beneficial use of such property. This subsection (a) is inoperative on and after July 1, 2025 ~~2022~~.

(b) Subject to the provisions of the Comptroller's Procurement Rules, which shall be substantially in accordance with the requirements of the Illinois Procurement Code, the State Comptroller may:

(1) enter into contracts relating to construction, reconstruction, or renovation projects for any such buildings or lands acquired under subsection (a); and

(2) equip, lease, repair, operate, and maintain those grounds, buildings, and facilities as may be appropriate to carry out his or her statutory purposes and duties.

(c) The State Comptroller may enter into agreements for the purposes of exercising his or her authority under this Section.

(d) The exercise of the authority vested in the Comptroller to acquire property under this Section is subject

to appropriation.

(e) The Capital Facility and Technology Modernization Fund is hereby created as a special fund in the State treasury. Subject to appropriation, moneys in the Fund shall be used by the Comptroller for the purchase, reconstruction, lease, repair, and maintenance of real property as may be acquired under this Section, including for expenses related to the modernization and maintenance of information technology systems and infrastructure.

(Source: P.A. 101-665, eff. 4-2-21; 102-813, eff. 5-13-22.)

Section 10. The State Finance Act is amended by changing Sections 5 and 13.3 as follows:

(30 ILCS 105/5) (from Ch. 127, par. 141)

Sec. 5. Special funds.

(a) There are special funds in the State Treasury designated as specified in the Sections which succeed this Section 5 and precede Section 6.

(b) Except as provided in the Illinois Vehicle Hijacking and Motor Vehicle Theft Prevention and Insurance Verification Act, when any special fund in the State Treasury is discontinued by an Act of the General Assembly, any balance remaining therein on the effective date of such Act shall be transferred to the General Revenue Fund, or to such other fund as such Act shall provide. Warrants outstanding against such

discontinued fund at the time of the transfer of any such balance therein shall be paid out of the fund to which the transfer was made.

(c) When any special fund in the State Treasury has been inactive for 18 months or longer, the Comptroller may terminate the fund, ~~the fund is automatically terminated by operation of law~~ and the balance remaining in such fund shall be transferred by the Comptroller to the General Revenue Fund. When a special fund has been terminated by the Comptroller ~~operation of law~~ as provided in this Section, the General Assembly shall repeal or amend all Sections of the statutes creating or otherwise referring to that fund.

The Comptroller shall be allowed the discretion to maintain or dissolve any federal trust fund which has been inactive for 18 months or longer.

(d) (Blank).

(e) (Blank).

(Source: P.A. 102-904, eff. 1-1-23.)

(30 ILCS 105/13.3) (from Ch. 127, par. 149.3)

Sec. 13.3. Petty cash funds; purchasing cards.

(a) 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 Department of Revenue may maintain a fund not exceeding \$2,000 for each Department of Revenue facility and the Secretary of State may maintain a fund of not exceeding \$2,000 for each Chicago Motor Vehicle Facility, 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. Except for purchases made by procurement card as

provided in subsection (b) of this Section, single transactions shall be limited to amounts less than \$100, 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 each Department of Revenue Facility, Chicago Motor Vehicle Facilities, 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.

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.

(b) The Comptroller may provide by rule for the use of purchasing cards by State agencies to pay for purchases that otherwise may be paid out of the agency's petty cash fund. Any rule adopted hereunder shall impose a single transaction limit, which shall not be greater than \$1,000 ~~\$500~~.

The rules of the Comptroller may include but shall not be limited to:

(1) standards for the issuance of purchasing cards to State agencies based upon the best interests of the State;

(2) procedures for recording purchasing card transactions within the State accounting system, which may provide for summary reporting;

(3) procedures for auditing purchasing card transactions on a post-payment basis;

(4) standards for awarding contracts with a purchasing card vendor to acquire purchasing cards for use by State agencies; and

(5) procedures for the Comptroller to charge against State agency appropriations for payment of purchasing card expenditures without the use of the voucher and warrant system.

(c) 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.

(Source: P.A. 98-496, eff. 1-1-14; 98-904, eff. 8-15-14.)