

1 AN ACT concerning State government.

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

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

6 (15 ILCS 405/9) (from Ch. 15, par. 209)

7 Sec. 9. Warrants; vouchers; preaudit.

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

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

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

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

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

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

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

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

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

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

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

12 (15 ILCS 405/20) (from Ch. 15, par. 220)

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

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

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

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

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

22 (Source: P.A. 101-34, eff. 6-28-19; 101-620, eff. 12-20-19;  
23 102-558, eff. 8-20-21.)

24 (15 ILCS 405/28)

25 Sec. 28. State Comptroller purchase of real property.

1           (a) Subject to the provisions of the Public Contract Fraud  
2 Act, the State Comptroller, on behalf of the State of  
3 Illinois, is authorized during State fiscal years 2024 and  
4 2025 ~~2021 and 2022~~ to acquire real property located in the City  
5 of Springfield, which the State Comptroller deems necessary to  
6 properly carry out the powers and duties vested in him or her.  
7 Real property acquired under this Section may be acquired  
8 subject to any third party interests in the property that do  
9 not prevent the State Comptroller from exercising the intended  
10 beneficial use of such property. This subsection (a) is  
11 inoperative on and after July 1, 2025 ~~2022~~.

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

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

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

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

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

1 to appropriation.

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

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

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

13 (30 ILCS 105/5) (from Ch. 127, par. 141)

14 Sec. 5. Special funds.

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

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

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

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

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

16 (d) (Blank).

17 (e) (Blank).

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

19 (30 ILCS 105/13.3) (from Ch. 127, par. 149.3)

20 Sec. 13.3. Petty cash funds; purchasing cards.

21 (a) Any State agency may establish and maintain petty cash  
22 funds for the purpose of making change, purchasing items of  
23 small cost, payment of postage due, and for other nominal  
24 expenditures which cannot be administered economically and  
25 efficiently through customary procurement practices.

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

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

16           Petty cash funds established under this Section shall be  
17 operated and maintained on the imprest system and no fund  
18 shall exceed \$1,000, except that the Department of Revenue may  
19 maintain a fund not exceeding \$2,000 for each Department of  
20 Revenue facility and the Secretary of State may maintain a  
21 fund of not exceeding \$2,000 for each Chicago Motor Vehicle  
22 Facility, each Springfield Public Service Facility, and the  
23 Motor Vehicle Facilities in Champaign, Decatur, Marion,  
24 Naperville, Peoria, Rockford, Granite City, Quincy, and  
25 Carbondale, to be used solely for the purpose of making  
26 change. Except for purchases made by procurement card as



1 provided in subsection (b) of this Section, single  
2 transactions shall be limited to amounts less than \$100, and  
3 all transactions occurring in the fund shall be reported and  
4 accounted for as may be provided in the uniform accounting  
5 system developed by the State Comptroller and the rules and  
6 regulations implementing that accounting system. All amounts  
7 in any such fund of less than \$1,000 but over \$100 shall be  
8 kept in a checking account in a bank, or savings and loan  
9 association or trust company which is insured by the United  
10 States government or any agency of the United States  
11 government, except that in funds maintained in each Department  
12 of Revenue Facility, Chicago Motor Vehicle Facilities, each  
13 Springfield Public Service Facility, and the Motor Vehicle  
14 Facilities in Champaign, Decatur, Marion, Naperville, Peoria,  
15 Rockford, Granite City, Quincy, and Carbondale, all amounts in  
16 the fund may be retained on the premises of such facilities.

17 No bank or savings and loan association shall receive  
18 public funds as permitted by this Section, unless it has  
19 complied with the requirements established pursuant to Section  
20 6 of "An Act relating to certain investments of public funds by  
21 public agencies", approved July 23, 1943, as now or hereafter  
22 amended.

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

26 Upon succession in the custodianship of any petty cash

1 fund, both the former and successor custodians shall sign a  
2 statement, in triplicate, showing the exact status of the fund  
3 at the time of the transfer. The original copy shall be kept on  
4 file in the office wherein the fund exists, and each signer  
5 shall be entitled to retain one copy.

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

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

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

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

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

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

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

1           (c) As used in this Section, "State agency" means any  
2 department, officer, authority, public corporation,  
3 quasi-public corporation, commission, board, institution,  
4 State college or university, or other public agency created by  
5 the State, other than units of local government and school  
6 districts.

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