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SPRINGFIELD

April 30, 1979

FILE NUMBER S-1427

PUBLIC ASSISTANCE:
Special Purposes Trust Fund

Arthur F. Quern, Director
Department of Public Aid
316 South Second Street
Springfield, Illinois 62762

Dear Mr. Quern:

This responds to your letter wherein you ask whether funds appropriated to the Department of Public Aid in section 10.02 of Public Act 80-1457 for "General Assistance Administration City of Chicago" should be paid into the Special Purposes Trust Fund. It is my opinion that these funds should be paid into the Special Purposes Trust Fund.

State allocations for General Assistance purposes in Chicago are required by substantive law to be paid into the Special Purposes Trust Fund. Section 12-21.14 of the Illinois Public Aid Code (Ill. Rev. Stat. 1977, ch. 23, par. 12-21.14) provides in pertinent part as follows:

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" * * *

* * * After December 31, 1973, State allocations and municipal funds for General Assistance purposes in such a municipality, and other moneys and funds designated by Section 11-43-2 of the Illinois Municipal Code, shall be paid into the Special Purposes Trust Fund and disbursed as provided in Section 12-10. State and municipal moneys paid into the Special Purposes Trust Fund under the foregoing provision shall be used exclusively for (1) furnishing General Assistance within the municipality; (2) the payment of administrative costs; and (3) the payment of warrants issued against and in anticipation of taxes levied by the municipality for General Assistance purposes, and the accrued interest thereon."

The Special Purposes Trust Fund is established by section 12-10 of the Illinois Public Aid Code. That section reads in pertinent part as follows:

"The Special Purposes Trust Fund, held outside the State Treasury by the State Treasurer as ex-officio custodian, shall consist of (1) any Federal Grants received under Section 12-4.6 that are not required by Section 12-5 to be paid into the General Revenue Fund; (2) grants, gifts, devises or bequests of moneys or securities received under Section 12-4.18; (3) grants received under Section 12-4.19; and (4) State and municipal funds for General Assistance purposes in a city, village or incorporated town of more than 500,000 population transferred from the special fund in the County Treasury or paid directly into the Special Purposes Trust Fund, as provided in Section 12-21.14. Disbursements from this Fund shall be only for the purposes authorized by the aforementioned Sections.

Disbursements from this Fund shall be by warrants drawn by the State Comptroller on receipt of vouchers duly executed and certified by the Illinois Department.

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(Emphasis added.)

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Section 10.02 of Public Act 80-1457 appropriates \$12,819,300 to the Department of Public Aid specifically for "General Assistance Administration City of Chicago." Section 10.04 of the same Act appropriates \$113,000,000 for general assistance. Sections 10, 10.02 and 10.04 of Public Act 80-1457 provide in pertinent part as follows:

"Section 10. The following named amounts, or so much thereof as may be necessary, respectively, for administrative and distributive expenses, in the amounts and for the respective purposes designated in Sections 10.01, 10.02, 10.04 and 10.05 are appropriated to the Department of Public Aid. This appropriation includes such Federal funds as are made available by the Federal Government for the designated purposes.

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Section 10.02 For Field Administrative Expenses:

* * *

GENERAL ASSISTANCE	
ADMINISTRATION CITY OF CHICAGO	
For Personal Services 001-47870-1120..	\$ 9,498,478
For State Contribution to State	
Employees' Retirement System..1161..	737,126
For State Contribution to	
Social Security.....1170..	383,857
For Contractual Services.....1200..	1,645,800
For Travel.....1291..	32,500
For Commodities.....1300..	84,500
For Printing.....1302..	79,200
For Equipment.....1500..	27,600
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TOTAL, General Assistance	\$12,819,300

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Section 10.04. For Distributive Purposes:

* * *

For general assistance under
Articles VI and XII.....-04.. 113,000,000"
(Emphasis added.)

The Department has allocated a portion of the \$113,000,000 appropriated by section 10.04 to the City of Chicago for General Assistance programs in the city. Those funds and the funds appropriated by section 10.02 constitute State allocations for General Assistance purposes in Chicago. There is no reason to draw a distinction between a lump sum appropriation and a specifically itemized appropriation. Both are to the Department and both State allocations. The section 10.04 funds have been allocated by the Department; the section 10.02 funds have been allocated specifically by the General Assembly for administrative expenses of the General Assistance program in Chicago. Hence, both the section 10.04 funds and the section 10.02 funds are required to be paid into the Special Purposes Trust Fund according to the provisions of section 12-21.14 of the Illinois Public Aid Code. The itemization of the appropriation cannot change the substantive provision. Ill. Const. 1970, art. IV, §8.

The Comptroller has authorized the payment of the section 10.04 funds into the Special Purposes Trust Fund.

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The Department has submitted lump sum vouchers for the transfer from the General Revenue Fund to the Special Purposes Trust Fund of funds appropriated by section 10.02. The Comptroller has refused to authorize the transfer of these section 10.02 funds because the Department's vouchers fail to itemize the obligations for which the funds will be used.

Before the Comptroller may draw a warrant for the payment of money by the State Treasurer for an obligation or expenditure, an itemized voucher must be presented. Section 9 of the State Comptroller Act (Ill. Rev. Stat. 1977, ch. 15, par. 209) provides in pertinent part:

"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 the 'Unemployment Compensation Act', approved July 9, 1951, as amended, and Section 12-8 of the 'Illinois Public Aid Code', approved April 11, 1967, as amended.

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. * * *

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The itemized voucher requirement, however, applies only to obligations or expenditures. The Department's request that funds be transferred from the General Revenue Fund to the Special Purposes Trust Fund does not constitute an obligation

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or expenditure. Section 12-21.14 of The Illinois Public Aid Code authorizes the transfer. Hence, the itemized voucher requirement does not apply to the transfer.

The Comptroller is obliged to require itemized vouchers when expenditures are made from the Special Purposes Trust Fund. Section 12-10 of the Illinois Public Aid Code, quoted above, provides that the Comptroller is to draw warrants for the payment of money from the Special Purposes Trust Fund on the receipt of vouchers duly executed and certified by the Illinois Department of Public Aid. Those vouchers must be itemized since the general requirement of itemized vouchers in section 9 of the State Comptroller Act applies to both funds held in the State Treasury and funds, such as the Special Purposes Trust Fund, which are held outside the State Treasury.

Therefore, after the funds appropriated by section 10.02 of Public Act 80-1457 are transferred from the General Revenue Fund to the Special Purposes Trust Fund, the Department must submit itemized vouchers for the expenditure of these funds. The Comptroller may draw a warrant for the expenditure of these section 10.02 funds only if the vouchers conform with the purposes and amounts specified in section 10.02.

Very truly yours

A T T O R N E Y G E N E R A L