



## Illinois Department of Corrections

### Administrative Directive

Number: <b>02.27.102</b>	Title: <b>Processing Cash Receipts and Refunds</b>	Effective: <b>1/1/2021</b>
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<b>Authorized by:</b>	<i>[Original Authorized Copy on File]</i> <b>Rob Jeffreys</b> Acting Director
<b>Supersedes:</b>	02.27.102 effective 3/1/2006

<b>Authority:</b> 730 ILCS 5/3-2-2 Statewide Accounting Management System (SAMS)	<b>Related ACA Standards:</b> 5-ACI-1B-01, 03, 07-12
<b>Referenced Policies:</b>	<b>Referenced Forms:</b> C-50 – Comptroller’s Warrant Action Request C-63 – Comptroller’s Expenditure Adjustment Transmittal C-64 – Comptroller’s Receipts Deposit Transmittal DOC 0482 – State Treasurer’s Deposit Record

#### **I. POLICY**

The Department shall process cash receipts and cash refunds in accordance with the guidelines established in this directive.

#### **II. PROCEDURE**

##### **A. Purpose**

The purpose of this directive is to establish a procedure for processing all cash receipts and refunds and identifying the documents used to transmit cash receipts to the Comptroller's Office.

##### **B. Applicability**

This directive is applicable to all correctional facilities, offices, programs and parole services within the Department.

##### **C. Facility Reviews**

A facility review of this directive shall be conducted at least annually.

##### **D. Requirements**

1. Upon receipt of cash, the Mail Clerk or designated Business Office employee shall:
  - a. Examine cash items received to ensure they are made payable to one of the following:
    - (1) Department of Corrections;
    - (2) A Department of Corrections facility; or
    - (3) The State Treasurer.
  - b. Place the proper “for deposit only” stamp on the back of each verified check.
  - c. Make two copies of each check and date stamp each copy.
  - d. Return any checks including, but not limited to, money orders and bank drafts, that do not

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comply with Paragraph II.D.1.a. to the originator for a corrected check. Only third party endorsements for jury fees and witness fees shall be accepted.

- e. Forward all endorsed cash items to the Cashier.
2. Upon receipt of the cash items, the Cashier shall:
    - a. Group all cash to be deposited into the State Treasurer's Clearing Account, and prepare a transmittal log. Two copies of the transmittal log shall be generated. The transmittal shall identify:
      - (1) The name of the person that prepared the transmittal;
      - (2) A detailed summary of the checks being submitted to include the payor, check number and dollar value; and
      - (3) The description of the check.
    - b. Send one copy of the transmittal, the checks and a date stamped copy of each check to:
 

Department of Corrections  
Attn: Accounts Receivable  
1301 Concordia Court  
P.O. Box 19277  
Springfield, IL 62794-9277
    - c. Retain the second copy of the transmittal along with the second copy of each check on file for future reference.
  3. Upon receipt of the above documents, the Accounts Receivable Unit shall:
    - a. Date stamp showing receipt;
    - b. Stamp the back of the check with the proper endorsement stamp;
    - c. Complete a State Treasurer's Deposit Record, DOC 0482, which reflects:
      - (1) The check lot number assigned;
      - (2) The Department's account number;
      - (3) The name of the person that prepared the transmittal;
      - (4) The financial institution where the checks shall be deposited;
      - (5) The check numbers, drawer's name, the name of the financial institution on which the check was drawn and the amount of each cash item received; and
      - (6) The total dollar value of the deposit.
    - d. Input the deposit information into the state accounting system.
    - e. Submit the documentation to the appropriate financial institution for deposit or proceed with the completion of the Comptroller's Receipts Deposit Transmittal, C-64, for items that are not deposited into the State Treasurer's Clearing Account.

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4. Upon receipt of the drafts from the Treasurer's Office, the Accounts Receivable Unit shall:
    - a. Complete a C-64 for each Treasurer's transmittal. Refer to SAMS Manual Procedure #25.20.10 for instructions on completing the C-64.
    - b. Submit the signed C-64 along with the Treasurer's draft or the money instrument to the Comptroller's Office for standard deposits or the Treasurer's Office for ACH payments.
  5. Upon receipt of a draft from the Treasurer's Office for the Refund Clearing Account, the Accounting and Compliance Unit shall:
    - a. Complete a Comptroller's Expenditure Adjustment Transmittal, C-63, for each Treasurer's transmittal. Refer to the SAMS Manual Procedure #25.20.20 for instructions on completing the C-63. A separate C-63 shall be prepared for current fiscal year and prior fiscal year refunds.
    - b. For receipts that are not required to be deposited into the Treasurer's Clearing Account, proceed directly to the completion of the C-63.
    - c. Make the appropriate entries in the statewide accounting system.
    - d. Submit the signed C-63 along with the Treasurer's draft or the money instrument to the Comptroller's Office.
  6. For returned state warrants, the Accounting and Compliance Unit shall prepare a Comptroller's Warrant Action Request, C-50, for certain action requests as outlined in the SAMS Manual Procedure #21.20.20 and submit to the Comptroller's Office for processing.
  7. Upon receipt of the signed C-64 from the Comptroller and the Treasurer, the Accounts Receivable Unit shall:
    - a. Maintain a signed copy of the C-64 along with the corresponding deposit Documentation.
    - b. Send a signed copy of the C-64 along with a copy of the DOC 0482 to the facility for their General Revenue Fund (0001) facility deposits.
    - c. Update the Receipts Deposit Transmittal status in the statewide accounting system.
  8. Upon receipt of the documents, the Cashier shall:
    - a. Compare the transmittal log on file at the facility with the signed copy of the C-64 and DOC 0482 to ensure all checks were received and deposited by the Accounts Receivable Unit. This will only apply to checks deposited into the General Revenue Fund.
    - b. Notify the Accounts Receivable Unit if any checks intended for General Revenue were not reflected on the C-64 and DOC 0482.
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