



Illinois Department of Corrections

Administrative Directive

Number: 02.27.110	Title: Accounting for Cash Receipts and Refunds	Effective: 1/1/2021
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Authorized by:	<i>[Original Authorized Copy on File]</i> Rob Jeffreys Acting Director
Supersedes:	02.27.110 effective 3/1/2006

Authority: 730 ILCS 5/3-2-2 Statewide Accounting Management System (SAMS)	Related ACA Standards: 5-ACI-1B-01, 03, 07-12
Referenced Policies: 02.27.102	Referenced Forms: C-63 – Comptroller’s Expenditure Adjustment Transmittal C-64 – Comptroller’s Receipts Deposit Transmittal SCO – 102 Comptroller’s Receipt Transfer Request

I. POLICY

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

II. PROCEDURE

A. Purpose

The purpose of this directive is to establish a uniform method of accounting for cash receipts and refunds.

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. Designees

Individuals specified in this directive may delegate stated responsibilities to another person or persons unless otherwise directed.

E. General Provisions

Cash receipts and refunds shall be entered into the state accounting system.

1. Upon receipt of the signed Comptroller’s Receipts Deposit Transmittal, C-64, or the Comptroller’s Expenditure Adjustment Transmittal, C-63, the Journal Clerk shall update the status in the state accounting system.
2. At the end of each month, an Accountant in the Accounting and Compliance Unit shall run the receipt reports from the state accounting system and reconcile the cash receipts and refunds as follows:
 - a. When the Comptroller’s Monthly Revenue Status report is received, use the receipt report from the state accounting system to reconcile to the Comptroller’s report.

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- b. Notify the Accounts Receivable Unit of any discrepancies identified between the two reports.
 - c. Work with the Accounts Receivable Unit to complete a Comptroller's Receipt Transfer Request, SCO-102, if necessary.
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