



# Illinois Department of Corrections

## Administrative Directive

Number: <b>02.28.120</b>	Title: <b>Grant Accounting and Fiscal Activity</b>	Effective: <b>7/1/2021</b>
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<b>Authorized by:</b>	<i>[Original Authorized Copy on File]</i> <b>Rob Jeffreys</b> Director
<b>Supersedes:</b>	02.28.120 effective 5/1/2015

<b>Authority:</b> 730 ILCS 5/3-2-2 30 ILCS 105/34 and 35	<b>Related ACA Standards:</b> 5-ACI-1B-01, 03-05, 07-08, 11, 12
<b>Referenced Policies:</b>	<b>Referenced Forms:</b> DOC 0131 – Daily Attendance Record DOC 0133 – Roll Call or Sign-In Sheet DOC 0134 – Contractual Service Employee Sign-In Sheet DOC 0137 – Contractual Employees Payroll Time Report

### **I. POLICY**

The Department shall ensure grant funds received from sources other than General Revenue Appropriations are accounted for on an individual grant basis and conform with this directive and accounting rules and procedures relative to grants promulgated by the Office of the Comptroller.

### **II. PROCEDURE**

#### **A. Purpose**

The purpose of this directive is to establish a procedure for accounting of all grant funds received from sources other than General Revenue Appropriations.

#### **B. Applicability**

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

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

A facility review of this directive shall be conducted annually in accordance with the facility review schedule.

#### **D. Requirements**

##### **1. Grant Funds**

- a. All grants awarded for expenditure by the Department have funds appropriated by the General Assembly. This information shall be forwarded to the Fiscal Services, Fiscal Accounting Compliance Section - Grants Unit and shall be used to govern grant expenditures in accordance with the grant budget. Funds are distributed to the Department by grantors in periodic installments or by request, depending on the funding formula prescribed by the grantor.
- b. The Grants Unit shall perform all duties prescribed herein for the Management and Budget Unit, Accounting Section, for grants awarded to the Office of Adult Education and Vocational Services or School District #428.

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2. Award of Grant

- a. Accounting records, separate from all other record keeping, shall be established by the Grants Unit at the time a grant is awarded. Expenditures and obligations shall be reconciled monthly with the Office of the Comptroller accounting reports.
- b. Expenditure accounts shall be set up in accordance with the grant budget and payrolls shall be established when necessary.
- c. The Grants Unit, including the Grants Unit Manager, Grant Coordinator and grant program staff shall coordinate all grant activities and shall adhere to all special conditions and practices presented in the grant award.

3. Invoice Vouchers and Obligating Documents

All grant invoice vouchers, and obligating documents, shall be sent to the Grants Unit where they shall be:

- a. Checked for accuracy and completeness of grant information to ensure documents are in accordance with the grant budget and guidelines; and
- b. Processed accordingly.

4. Property Control

- a. All equipment purchased with grant funds shall be accounted for separate from other equipment and shall be tagged at the location where the equipment is used.
- b. All grant property control procedures shall be the same as those for General Revenue in accordance with the Property Control and Vehicle Directives in Sections 02.70 and 02.75 of the Fiscal Administrative Directives, except for disposition of equipment. The Grants Unit shall be contacted prior to disposal of grant equipment. In some cases, the ownership of equipment may revert to the grantor upon termination of the grant funding.
- c. Equipment may be retained as long as there is a need to accomplish the purpose of the grant or other federally supported projects.

5. Daily Attendance Records

For all grant funded employees:

- a. A Daily Attendance Record, DOC 0131, shall be completed and submitted daily to the Chief Timekeeper;
  - b. A Roll Call or Sign-In Sheet, DOC 0133, or Contractual Service Employee Sign-In Sheet, DOC 0134, shall be maintained and, for each pay period, shall be reviewed and approved by the respective Supervisor; and
  - c. For contractual grant funded employees, a Contractual Employees Payroll Time Report, DOC 0137, shall be submitted to Payroll at the end of each pay period.
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