



Illinois Department of Corrections

Administrative Directive

Number: 02.35.103	Title: Invoice Vouchers (C-13)	Effective: 12/1/2020
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Authorized by:	<i>[Original Authorized Copy on File]</i> Rob Jeffreys Acting Director
Supersedes:	02.35.103 effective 7/1/1998

Authority: 730 ILCS 5/3-2-2 Statewide Accounting Management System (SAMS)	Related ACA Standards: 5-ACI-1B-01, 03, 07, 08, 12, 13, 14
Referenced Policies:	Referenced Forms: C-13 – Invoice Voucher

I. POLICY

An Invoice Voucher, C-13, shall be processed in accordance with the guidelines in this directive and in compliance with the requirements established by the Statewide Accounting Management System (SAMS).

II. PROCEDURE

A. Purpose

The purpose of this directive is to establish a written procedure for the preparation, verification and completion of an Invoice Voucher, C-13.

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. Definitions

Systems Applications and Products (SAP) – a cloud based solution designed to support and integrate almost every functional area of the following business processes: procurement of goods and services, finance, accounting and human resources that is utilized through the Enterprise Resource Planning (ERP) System platform.

F. General Provisions

1. The Invoice Voucher, C-13, shall be used to request payment for goods received by, or services rendered to the Department, except for personal services and travel vouchers.
2. Upon receipt of an invoice, the Business Office shall audit the document and enter the expenditure data into the Systems Applications and Products (SAP) accounting system. The Chief Administrative Officer shall review and sign the invoice or other documents prior to approval

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of the transaction by the Business Office in the automated system.

3. When inquiries are made by vendors about sales tax exemption in Illinois, provide the vendors with the following Tax Exemption Identification Number issued by the Illinois Department of Revenue:

E9984-1071

This tax exemption number is applicable to all divisions within the Department.

G. Requirements

1. Prior to completing a C-13, the preparer shall:
 - a. Ensure that there is a sufficient balance of funds in the appropriation, allotment or obligation to cover the voucher.
 - b. Determine whether the Department is liable for or exempt from various types of taxes. (Refer to the guidelines in Attachment A when making this determination.)
 - c. Determine the appropriate detail object code(s) and service date(s) for the expense.
 - d. Ensure sufficient explanation is provided in the description to ensure the detail object code(s) can be verified. For instance, when repairs are involved, indicate what is being repaired.

 2. When applicable, the following items shall also be entered to the voucher transaction.
 - a. An advance payment certification shall appear in on all C-13s for advance payment, except vouchers for organizational memberships, subscription, insurance premiums, leases of real property, postage, telephone charges, utilities, official bonds and license fees.
 - b. When there is a formal written contract, the statement shall be:

"The goods or services specified on this voucher were procured pursuant to a formal written contract the terms of which required advance payment. The contract requires the goods or services to be delivered or received prior to August 31, (ccyy)."
 - c. When there is no written contract, the statement shall be:

"It was not possible to execute a written contract for the goods or services specified on this voucher. It is anticipated that the goods or services will be received or delivered prior to August 31, (ccyy)."
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ATTACHMENT A

TAX EXEMPT/LIABLE STATUS

TYPE OF TAX

EXEMPT/LIABLE

ILLINOIS TAXES

Retailer's Occupational Tax (sales tax)*	Exempt
Hotel/Motel Tax	Liable
Public Utility Tax (includes gas revenue)	Liable
Motor Fuel Tax	Liable
Telephone/Telegraph Tax	Liable

FEDERAL TAXES

Motor Fuel Tax*	Exempt
Airline	Liable

OTHER STATE TAXES

Sales Tax (if delivery is made in Illinois)	Exempt
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* This exemption applies only to the direct payment to vendors and not to indirect payments (such as reimbursement to individuals).