



Illinois Department of Corrections

Administrative Directive

Number: 02.41.105	Title: Emergency Replenishment	Effective: 1/1/2022
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Authorized by:	<i>[Original Authorized Copy on File]</i> Rob Jeffreys Director
Supersedes:	02.41.105 effective 12/1/2020

Authority: 730 ILCS 5/3-2-2	Related ACA Standards: 5-ACI-1A-07 5-ACI-1B-01, 03 – 12, 18 – 20
Referenced Policies:	Referenced Forms:

I. **POLICY**

Emergency replenishment to the Travel and Allowance Revolving Fund may be made when it is evident the current fund balance is not sufficient for operating needs.

II. **PROCEDURE**

A. **Purpose**

The purpose of this directive is to provide a method for replenishing the Travel and Allowance Revolving Fund (imprest fund) on an emergency basis.

B. **Applicability**

This directive is applicable to all correctional facilities within the Department.

C. **Facility Reviews**

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

D. **General Provisions**

1. For the Travel and Allowance Revolving Fund, an emergency is considered to exist when:
 - a. The balance in the fund is insufficient to provide the monies needed for all planned individual in custody releases; and
 - b. It appears that normal reimbursement procedures will not provide sufficient additional monies in time to fund all of the planned individual in custody releases.

NOTE: An insufficient appropriation balance shall not constitute an emergency.

2. When an emergency exists:
 - a. Upon written approval of the Chief Administrative Officer, loans may be made to the Travel and Allowance Revolving Fund from the following locally held funds:
 - (1) Individual's Benefit Funds (if sufficient monies exist).
 - (2) Individual's Commissary Funds.

	Illinois Department of Corrections Administrative Directive	Page 2 of 2
Number: 02.41.105	Title: Emergency Replenishment	Effective: 1/1/2022

- b. Loans may be made in an amount determined sufficient to meet the emergency, but not in excess of the estimated needs, based on the balance in the Travel and Allowance Revolving Fund.
3. All loans shall be repaid using the appropriate funds for the period of the loan.

E. Requirements

1. When an emergency cash advance is made to the Travel and Allowance Revolving Fund, the appropriate journal entries shall be made as follows:
 - a. At the time the transfer is made, enter the date and amount of the transfer in the journal of the fund from which the cash was advanced and debit "Due from Travel and Allowance Revolving Fund" and credit "Cash." A memorandum entry shall be recorded in the journal indicating the reason for this action.
 - b. An entry in the Travel and Allowance Revolving Fund Imprest Fund Control Book shall be recorded.
 2. Travel and Allowance Revolving Fund loans shall be repaid as promptly as possible. In determining when to make repayment from the Travel and Allowance Revolving Fund, the following factors shall be considered:
 - a. The balance in the revolving fund.
 - b. Reimbursement vouchers from the Travel and Allowance appropriation that are being processed, and the anticipated date the respective warrants will be received.
 - c. Number of individual in custody releases being processed and the anticipated release dates.
 3. When the loan is repaid from the Travel and Allowance Revolving Fund, the appropriate journal entries shall be made as follows:
 - a. Record the date and amount of the repayment in the Travel and Allowance Revolving Fund Imprest Fund Control Book and make a memorandum entry noting the date the advance was made.
 - b. In the journal for the fund receiving the repayment, debit "Cash" and credit "Due from Travel and Allowance Revolving Fund."
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