



Illinois Department of Corrections

Administrative Directive

Number: 02.42.101	Title: General Provisions	Effective: 1/1/2022
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Authorized by:	<i>[Original Authorized Copy on File]</i> Rob Jeffreys Director
Supersedes:	02.42.101 effective 12/1/2020

Authority: 730 ILCS 5/3-2-2 and 3-4-3 20 IAC 205	Related ACA Standards: 5-ACI-1B-18-23, 5-ACI-5A-06
Referenced Policies:	Referenced Forms:

I. POLICY

The Department shall safeguard all monies received on behalf of individuals in custody and maintain accounting records of all receipts and disbursements.

II. PROCEDURE

A. Purpose

The purpose of this directive is to provide general guidelines for handling Individuals' Trust Funds.

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. Designees

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

E. General Provisions

1. Individual trust fund accounts shall be maintained at the facility for all individuals in custody.
2. All monies received on behalf of individuals in custody shall be held locally in the Individuals' Trust Fund and shall be maintained in a federally insured financial institution; they shall not be maintained in an imprest fund. Interest earned on such deposits shall accrue to the Individuals' Benefit Fund.
3. Individuals in custody may open accounts outside the facility over which the department has no control.
4. Facilities, with the exception of Transitional Security facilities, shall not hold or store the savings passbooks, bonds, stocks, securities or deposit certificates of individuals in custody.
5. Upon written request but no more than once monthly, an individual in custody may receive a personal trust fund account balance statement. This statement shall be a copy of all accounting transactions occurring within the time requested. The facility Business Office shall, if necessary,

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provide an explanation of the statement. The statement shall include the individual in custody's name, identification number, facility, beginning and ending balance, along with all withdrawals and deposits during the requested time.

6. Individuals' Trust Funds shall be maintained on the Fund Accounting and Commissary Trading System (FACTS).
 - a. See Attachment A for a sample of Chart of Account titles.
 - b. The following journals and ledgers shall be maintained in accordance with the FACTS User Guide:
 - (1) Trust Fund Ledger Account.
 - (2) Cash Receipts Journal.
 - (3) Cash Disbursements Journal.
 - (4) General Journal, if necessary.
 - (5) General Ledger.
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ATTACHMENT A

**INDIVIDUALS' TRUST FUND GENERAL LEDGER
SAMPLE CHART OF ACCOUNTS**

ASSETS

Cash on Hand
Cash - Checking Account
Cash - Savings Account
Accounts Receivable
Due from General Revenue Fund

LIABILITIES AND NET WORTH

Accounts Payable
Due to State of Illinois - Maintenance
Due to State of Illinois
Due to Individuals in Custody
Income or Expense Summary

RECEIPTS

Mail
Intake and Transfers
Social Security Administration
Veterans Administration
Payroll - Student Member Individual in Custody Compensation
Payroll - Other
Refunds
Transfers from General Office
Interest Income
Investment Liquidation
Loans from Individuals' Benefit Fund
Miscellaneous Receipts

DISBURSEMENTS

Commissary Purchases
Other Purchases
Payments to Individuals Outside Institution
Financial Aid to Dependents
Postage
Personal Allowances
Maintenance Payments
Loan Repayments
Restitution
Funeral Furlough
Transfers to General Office
Interest Disbursed
Closed Accounts
Miscellaneous Disbursements