



Illinois Department of Corrections

Administrative Directive

Number: 02.44.105	Title: Maintenance of Funds	Effective: 10/1/2021
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Authorized by:	<i>[Original Authorized Copy on File]</i> Rob Jeffreys Director
Supersedes:	02.44.105 effective 5/1/2000

Authority: 730 ILCS 5/3-2-2	Related ACA Standards: 5-ACI-1B-7 – 10, 18 - 19
Referenced Policies:	Referenced Forms: DOC 0016 – Store Receiving Report IL 401-0105 – Order for Delivery

I. POLICY

Commissary funds shall be held locally in a bank account and not maintained in an imprest fund, with the exception of change funds.

II. PROCEDURE

A. Purpose

The purpose of this directive is to establish a written procedure governing the responsibility of staff regarding the establishment of procedures for the maintenance of commissary 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. Requirements

1. Receipts

a. The Cashier shall:

- (1) Verify the daily receipt batch total.
- (2) Prepare a receipt and deposit for the designated fund. Receipts shall be pre-numbered and prepared in duplicate form.
 - (a) Retain the original receipt or the copy permanently bound or attached to the receipt book;
 - (b) Give the deposit to the employee delivering the money to the financial institution; and

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- (c) Forward the remaining copy to the Journal Clerk.
 - b. Upon deposit, the bank verification slip shall be returned to the Journal Clerk.
 - c. The Journal Clerk shall:
 - (1) Post all receipts to the Fund Accounting and Commissary Trading System (FACTS), via a general ledger account, debiting the cash on hand account and crediting the appropriate general ledger account;
 - (2) Make an identifying notation to indicate the source of the receipt, such as sales for month or year; and
 - (3) Upon receipt of the deposit slip from the bank, post the deposit to FACTS, via the Input Deposit module.
2. Disbursements
- a. Upon receipt of a Store Receiving Report, DOC 0016, or FACTS Store Receiving Report from the commissary, the Journal Clerk shall verify the report with the Order for Delivery, IL 401-0105, or pre printed order form on file, if any, and invoice. Any discrepancies shall be checked with the Inventory Supervisor in the appropriate commissary. The vendor shall be contacted if necessary.
 - b. After the DOC 0016 or FACTS Store Receiving Report has been matched and verified, the Journal Clerk shall:
 - (1) For facilities with the inventory module, access FACTS and approve the Store Receiving Report, adding freight, by indicating that the Receiving Report is finalized;
 - (2) For facilities without the inventory module, post an accounts payable invoice via FACTS; and
 - (3) File the DOC 0016 or FACTS Store Receiving Report, the attached invoice, and IL 401-0105 or equivalent in the Current Payables Pending file by vendor name or if purchase discounts are involved, by date.
 - c. The appointed employee shall remove invoices from the Current Payables Pending file according to the due date and forward the invoice, the DOC 0016 or FACTS Store Receiving Report, and if one was prepared, the IL 401 0105 or equivalent to the individual designated to prepare a check in time to take advantage of discounts offered.
 - d. A check shall be prepared and processed for payment of an authorized invoice.
 - e. The check, invoice, DOC 0016 or FACTS Store Receiving Report, and any backup documentation shall be forwarded to the Journal Clerk.
 - f. The Journal Clerk shall:
 - (1) Route the check to appropriate staff for signature; and
 - (2) Forward the check for mailing.
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