

**ILLINOIS STATE POLICE DIRECTIVE  
ADM-120, FINANCIAL REGULATIONS AND STATE ACCOUNTING**

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| <b>RESCINDS:</b><br>ADM-120, 2012-028, revised 04-16-2012. | <b>REVISED:</b><br>09-17-2015 <b>2015-073</b>             |
| <b>RELATED DOCUMENTS:</b><br>ADM-118                       | <b>RELATED CALEA STANDARDS:</b><br>17.1.1, 17.3.1, 17.4.2 |

I. POLICY

The Illinois State Police (ISP) will accurately account for all public funds made available by the legislature and for all equipment under departmental control.

II. AUTHORITY

II.A. 20 ILCS 5/1-1, "Civil Administrative Code of Illinois"

II.B. 30 ILCS 230/2, "Accounts of money received; payment into State treasury"

III. DEFINITIONS

III.A. Appropriation – the amount of money the legislature approves for expenditure from the State Treasury.

III.A.1. Each appropriation must state its object and purpose and the maximum amount of money to be expended.

III.A.2. Appropriations for capital or unusual items usually require the Governor's approval (a release).

III.B. Expenditure - the procedure for spending monies appropriated.

III.C. Fund - a separation of cash by the State Treasurer that serves as a device to assist the legislature in maintaining control of the state's fiscal affairs.

III.D. Revenue - the income from taxes, licenses, etc., deposited in the State Treasury.

III.E. Warrant – a document drawn by the State Comptroller and countersigned by the State Treasurer and regarded as the equivalent of a check as used in commercial or private transactions.

IV. PROCEDURES

IV.A. The ISP Director will prescribe regulations consistent with the law for:

IV.A.1. Governing the Department's use of public funds

IV.A.2. Employee conduct relating to the use of public funds

IV.A.3. Distribution and performance of its financial and accounting business

IV.A.4. Use and preservation of department financial and accounting:

- IV.A.4.a. Books
- IV.A.4.b. Documents
- IV.A.4.c. Papers
- IV.A.4.d. Property
- IV.A.4.e. Records

IV.B. There may be a departure from recommended standard procedures providing the variance in procedures yields equivalent control and equal or greater efficiency.

IV.C. Professional, accurate, and correct accounting of all public funds is required.

- IV.D. The ISP operates on a fiscal year basis (the first day of July in one year to the 30th day of June in the following year), followed by a lapse period (the months of July and August immediately following the fiscal year used for payment of that year's bills).
- IV.E. All deposits of designated state revenues will be:
  - IV.E.1. Made in a timely fashion as required by 30 ILCS 230/2.
  - IV.E.2. The gross amount of receipts without deduction for any purpose.
- IV.F. Every cost center of the Department that collects money on the state's behalf will maintain accurate and complete records showing:
  - IV.F.1. Date of receipt
  - IV.F.2. The name of the payer
  - IV.F.3. Purpose
  - IV.F.4. Amount
- IV.G. Every cost center of the Department that expends money will maintain accurate and complete records and reconcile on a monthly basis with the department's OFBLOOK system.
- IV.H. Expenditures from department appropriations are subject to control by:
  - IV.H.1. The Governor's Office of Management and Budget
  - IV.H.2. The Department of Central Management Services
  - IV.H.3. The Office of the State Comptroller
- IV.I. Requisitions for goods and services must comply with ISP directive ADM-118, "Purchasing and Ordering Goods and Services."
- IV.J. Cost center personnel will submit itemized vouchers for vendor payment to the Public Safety Shared Services Center (PSSSC) after goods and services are received.
- IV.K. The PSSSC will review the voucher for proper preparation and compliance with the purchase contract or authorization.
- IV.L. The Chief Fiscal Officer, or his/her designee, will authorize payment.
- IV.M. The PSSSC will forward the voucher to the Illinois Office of the Comptroller.
- IV.N. The State Comptroller will issue warrants for payment of properly approved and certified vouchers.

**-End of Directive-**