

SUBCHAPTER c: FISCAL ADMINISTRATION
PROCEDURES 355 GIFTS AND DONATIONS
JULY 1, 1981

Section 355.1	Purpose
Section 355.2	Definitions
Section 355.3	Receiving and Accounting for Gifts and Donations
Section 355.4	Use of Gift and Donation Funds
Section 355.5	Reports of Gifts and Donations

== 355.1 Purpose

== 355.2 Definitions

355.3 Receiving and Accounting for Gifts and Donations

- a) Gifts and donations accepted consisting of commodities or equipment shall be assigned reasonable monetary values not exceeding the current market value of the item(s), and a letter acknowledging such receipt stating the quantity, description of the item(s), and monetary value assigned shall be mailed to the donor.

Gifts of money will likewise be acknowledged.

- b) If the gift is commodities and a "Stores Account" is maintained on the facility General Ledger, a copy of the acknowledgement letter will be the basis for a journal entry debiting the "Stores Account" and crediting "Commodities Donated to Institution." The commodities may then be issued by Stores Requisitions as desired. If there is no "Stores Account" maintained, the acknowledgement letter will be the basis of a journal entry debiting the appropriate CUSAS expenditure object detail account and crediting "Commodities Donated to Institution." The item(s) may then be placed in use or held in storage and used as required.

If the gift is an item of equipment, the copy of the acknowledgement letter shall be the basis of a journal entry debiting the appropriate Equipment classification account and crediting the account "Equipment Donated to Institution." The item shall also be entered on a Property Administrator's 2B card showing the tag number(s) assigned, adequate description and value. "Donated" shall be typed in on "type of action," space 1 on the card. Entry shall also be made in the additions register to facilitate month end reconciliation with Property Control.

Where items of commodities or equipment are donated to the Central Office, or to a facility whose General Ledger is maintained at the Central Office, two copies of the letter of acknowledgement to the donor shall be submitted to the General Ledger Accountant in the Office of Financial Management. One copy will be forwarded to the

Property Clerk in the Office of Support Services. The former will make the necessary journal entries and the latter will take care of up-dating the Property records for the office concerned and the Property Administrator.

If the gift or donation is money and the recipient organization unit of the Department is an institutional facility, the following procedures shall prevail:

If the amount of the donation is \$500 or less and the money is not for a specific child or specific purpose, it may be deposited in the facility amusement fund and used as set forth in part 354, Facility Amusement Funds. If the donation is over \$500 and given for no specific child or purpose, a letter acknowledging receipt of the money shall be sent to the donor and the check forwarded to the Chief, Office of Financial Management. The Chief, Office of Financial Management will immediately confer with the Deputy Director of Program Operations as to whether it will be deposited in a special purpose fund or returned to the facility for deposit in the amusement fund. If the General Ledger for the facility is maintained in the Central Office, the transaction will be completed there by the Office of Financial Management and the facility will be advised.

If the recipient organizational unit is a regional office, field office or the Department Central Office, the check, along with a copy of the letter acknowledging receipt, shall be sent to the Chief, Office of Financial Management and the check deposited in an appropriate special purpose fund.

Gifts or donations for specific children shall be forwarded to the Central Office Collections Unit, Office of Financial Management and deposited with the Children's Account Unit to the credit of the named child.

355.4 Use of Gift and Donated Funds

- a) Monies deposited in special purpose funds or the amusement fund are subject to the provisions of part 363, Procurement of Goods and Services. Requests to expend such funds are to be directed to the Deputy Director of Program Operations. Such approval will be authorization for filing requisitions or obligations, all in accordance with part 363, Procurement of Goods and Services.

355.5 Reports of Gift and Donations

The Office of Financial Management or a facility which maintains its own general ledger shall prepare a quarterly report of gifts and donations received and forward it to the Deputy Director, Division

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