

TITLE 89: SOCIAL SERVICES  
CHAPTER III: DEPARTMENT OF CHILDREN AND FAMILY SERVICES  
SUBCHAPTER c: FISCAL ADMINISTRATION

**PART 355**  
**GIFTS AND DONATIONS**

**Section**

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- 355.4 Use of Gift and Donation Funds
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AUTHORITY: Implementing and authorized by Section 25 of "AN ACT creating the Department of Children and Family Services, codifying its powers and duties, and repealing certain Acts and Sections herein named" (Ill. Rev. Stat. 1979, ch. 23, par. 5025).

SOURCE: Adopted and codified at 5 Ill. Reg. 5511, effective May 27, 1981.

**Section 355.1 Purpose**

This rule describes the Department's policies related to gifts and donations received, held and used by the Department.

**Section 355.2 Definitions**

"Gifts and donations" means a grant, tangible item of use, devise or bequest of money or property.

**Section 355.3 Receiving and Accounting for Gifts and Donation**

- a) Subject to An Act Creating the Illinois Department of Children and Family Services, the Department shall accept, for its direct use and use of its clients, grants, gifts, tangible items such as equipment and devices, and bequests or devises of money or property.
- b) When accepting gifts and donations, the Department shall enter each item or amount of money in appropriate accounts as identified below. If the gift is an item, it shall be recorded in the Department's inventory records as appropriate. If the gift is money, it shall be entered in:
  - 1) a Department facility amusement fund in accordance with Part 354, if the money is not given to a specific child or for a specific purpose, but is given to a specific Department facility;
  - 2) a child's account in accordance with Part 353, if the money is given to a specific child; or
  - 3) special purpose funds administered in accordance with standard Department accounting procedures and state law. This money shall be used for the benefit of Department clients or for official Department business.

**PART 355**  
**DONATIONS AND GIFTS**

**Section 355.4      Use of Gift and Donation Funds**

- a)      The Department shall allow for wide variation and use of items the Department may acquire for its benefit or the benefit of its clients, providing such benefits are in accordance with Department procedures and accepted practice, or are in accordance with appropriate planning for children.
- b)      Any travel reimbursement paid by Department gifts and donations must be in accordance with state travel regulations.
- c)      Cash advances shall not be made to employees for salaries or travel expenses of for any other purpose from gift and donation funds.

**Section 355.5      Reports of Gifts and Donations**

A quarterly financial report of gift and donation funds shall be prepared and sent to the administrator responsible for managing the Department's budget on or before April 15, July 15, October 15, and January 15 of each year.