

 <p style="text-align: center;">ADMINISTRATIVE RULES STATE OF ARKANSAS BOARD OF CORRECTIONS</p>	Section Number:	Page Number:
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SUBJECT: Accepting Gifts, Grants and Donations for the Department of Correction		

I. POLICY:

It shall be the policy of the Department of Correction to accept under general purpose and restricted use gifts, grants or donations that will benefit the Department in a positive manner.

II. EXPLANATION:

A. Definitions:

1. General purpose gifts, grants and donations shall be any gifts, grants or donations that are given to the Department of Correction to be used at the Department's discretion.
2. Restricted use gifts, grants or donations shall be any gift, grant, or donation that has restrictions placed on its use by the donor.

B. Acceptance of General Purpose Gifts, Grants and Donations

1. The following are designated to receive and accept general purpose gifts, grants and donations in behalf of the Department:
 - a. Members of the Board of Correction
 - b. Director of the Department of Correction
 - c. Deputy Director
 - d. Assistant Directors of the Department
 - e. Unit Wardens/Center Supervisors/Administrators of the Department
2. Reporting, Recording and Receiving Procedures

- a. Receivers in "B.1." above shall immediately provide donor with a written statement of receipt, stipulating it is a general purpose gift, grant or donation. Receivers shall also state that a separate official receipt will be provided for tax purposes.
- b. A copy of the written receipt, issued at the time of initial acceptance, shall be forwarded to the Director of the Department. If the donor has given something other than cash, the receiver shall include on a separate letter of transmittal, a complete description of the item(s) and its location in order that it may be verified for inventory purposes.
- c. The Director shall forward the documentation noted in "B.2.b." above to the Assistant Director of Administrative Services for entering on the official records of the Department.
- d. An official receipt for tax purposes will be prepared on official letterhead stationery of the Department and signed by the Assistant Director of Administrative Services and the Director of the Department. This receipt will be forwarded to the donor upon entry of his donation on the Department's official records. A copy will also be provided to the initial receiver.
- e. All gifts of a monetary nature shall be in the form of a check or money order payable to the Arkansas Department of Correction. The donor should indicate on the check that it is for general purposes. Whenever possible, the initial receiver should seek a written statement from the donor which would state the donor's intent of the donation and provide a description, as complete as possible, of the gift, grant or donation. All gifts, grants and donations of a monetary nature must be deposited into an approved depository and then expended by check or state warrant drawn on those approved depository accounts.
- f. Each gift, grant and donation will be expended or used as determined by the Director and/or Board of Correction.
- g. The Director shall cause a monthly report to be compiled and submitted to the Board regarding gifts, grants and donations accepted and/or pending.
- h. A monthly report will be provided to the Director and the Board of Correction on expenditures from and balances of monetary grants.

III. Acceptance of Restricted-Use Gifts, Grants and Donations

- A. The following are designated to receive and accept restricted gifts, grants and donations in behalf of the Department.
 1. Board of Correction
 2. Director of the Department
- B. Reporting, Recording and Receipting Procedures

1. Donors of restricted-use gifts, grants and donations must stipulate to the Board of Correction or Director of the Department, in writing, the conditions/restrictions of the proposed gift or grant along with a complete description of the gift, grant or donation.
2. A tentative, conditional acceptance will be issued by the receiver in III-A above. This type acceptance will be issued when it is felt that the Board and Director should jointly determine the appropriateness of the restrictions governing the donation, gift or grant.
3. Once the Director and/or Board have determined that the Department will accept the restricted gift, grant or donation, the Director shall notify the Assistant Director of Administrative Services. The restricted gift or donation will then be entered on the official records of the Department. The Director shall forward the original document from the donor which sets forth the conditions; a copy of the tentative acceptance of the gift, grant, or donation; and a statement from the Director authorizing the official entry of the gift, grant or donation on the Department's official records.
4. Having entered the restricted gift, grant or donation on the Department's records, an official receipt will be prepared and signed by the Assistant Director of Administrative Services and the Director of the Department. This shall be the official receipt given for tax purposes to the donor and a copy will be given to the initial receiver. The official receipt will state the conditions under which the Department of Correction accepts the gift, grant or donation.
5. All gifts of a monetary nature shall be in the form of a check or money order payable to the Arkansas Department of Correction. The donor shall state on the check: "For Restricted Use". All gifts, grants and donations of a monetary nature must be deposited in an approved depository and then expended by check or state warrant drawn on those approved depository accounts.
6. All gifts, grants and donations will be expended or used as directed by the Director of the Department and/or Board of Correction.
7. The Director shall compile and submit to the Board of Correction a monthly report on gifts, grants and donations received and/or pending.
8. A monthly report will be provided to the Director and the Board of Correction on expenditures from and balances of monetary grants.