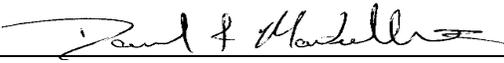


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|  <p><b>Corrections and<br/>Community Supervision</b></p> <p><b>DIRECTIVE</b></p> | TITLE<br><b>Funds Received as Grants<br/>and Bequests</b>   |                      | NO.<br>2783        |
|   |   |                      | DATE<br>10/09/2015 |
| SUPERSEDES<br>DIR# 2783 Dtd. 09/24/2012   | DISTRIBUTION<br>A   | PAGES<br>PAGE 1 OF 2 | DATE LAST REVISED  |
| REFERENCES (Include but are not limited to)   | APPROVING AUTHORITY<br> |                      |                    |

**I. DESCRIPTION:** This procedure is designed to describe the processing of funds received as grants and bequests by the Department to be used for the benefit of inmates and staff.

**II. PROCEDURE**

A. Receipt of Donation: Facility Finance Office shall:

1. Receive donation with letter or oral statement specifying donor's intent. If donation is one of many expected and for a single purpose or project, see Section II-B.  
NOTE: In those instances where donor's intent is made orally, facility shall do a confirming letter to donor regarding intent.
2. If donation amount is under \$100, the source of the donation and intent will be recorded and filed at the facility and the donation will be deposited into the Inmate Occupational Therapy Account under a fund named Donations to be expended only for the purpose specified by the donor.
3. If donation amount is \$100 or over, prepare Form AC 909-S, "Report of Moneys Received," which can be found at <http://www.osc.state.ny.us/agencies/forms/index.htm>.
  - a. Enter facility in "Originating Department Name."
  - b. Enter seven digit facility department code.
  - c. Enter Fiduciary Funds in "Fund Name."
  - d. Enter amount of donation: on same line as "Fund Name;" on line under receipts; and lastly on bottom under "Total Receipts This Report."
  - e. Enter purpose of donation in "Description" column.
  - f. Facility Steward must sign and date AC 909-S before submitting to Central Office, Division of Budget and Finance.
4. Make a copy of the check and retain with a copy of the AC 909-S in appropriate file at the facility.
5. Forward original AC 909-S with the check to the Division of Budget and Finance, Central Office, as well as a letter stating source of donation and any restrictions as to use. Include a copy of donor's letter/statement regarding donation.
6. Once funds have been segregated by Central Office and facility Fiscal Office has been advised of appropriate coding; facility should make every effort to utilize funds prior to the end of the appropriate fiscal year.

**B. Accumulated Donations**

1. If donations are continually being received for a common purpose and the total is not expected to reach \$100, follow the procedure outlined in Section II-A-2.
2. If donations are continually being received for a common purpose and the total will exceed \$100, the time frame of the purchasing aspect is crucial.
  - a. If the project implementation is imminent (e.g., a special meal), and the donations will be coming in right up to the time of the event, it is suggested that these donations be deposited in the Inmate Occupational Therapy Account under a special fund earmarked only for this project and purchase items as the money becomes available.

It is also the responsibility of the facility Finance Office to keep an accurate accounting of donations received and expended for these projects.
  - b. If the project is long range without a specific crucial cut off date (e.g., the purchase of an electric organ), refer to Sections II-A-3, 4, and 5 for instructions for deposit into the Fiduciary Funds account.

**C. Central Office Processing: Budget and Finance shall:**

1. Review AC 909-S and letter received from facility Finance Office.
2. Enter AC 909-S on Statewide Financial System (SFS) in Accounts Receivable module.
3. Forward copy of AC 909-S and check to the Treasury for deposit and a copy of the AC 909-S and copy of the check to the Office of State Comptroller (OSC).
4. Prepare Budget Journal on SFS to segregate funds.
5. After OSC posts the Budget Journal segregation, prepare AG04 to allocate funds to the facility.
6. Advise facility Finance Office in writing of appropriate coding, with confirmation of dollar amount and purpose of donation. Track the status of the purchase and follow up with the facility to ensure funds are spent in a timely manner.
7. File material pertinent to donation in alphabetical file under Grants and Donations.

**D. Purchase of Items: The facility Finance Office shall:**

1. If a donation is under \$100, purchase the items following established practices, fully documenting the transactions for audit purposes.
2. If a donation is \$100 or more, await receipt of approved budget segregation and allocation (AG04) with appropriate coding before purchasing items.
3. Prepare Purchase Order and vouchers in normal fashion using Directive #2916, "Purchasing Supplies and Equipment."

NOTE: Purchasing via donated funds must follow NYS purchasing rules and regulations.

4. Track financial transactions through the Office of the State Comptroller utilizing OSC computer printouts in a normal fashion.
5. Forward copies of all vouchers using donations over \$100 to Central Office Budget for audit purposes.