



Virginia Department of Corrections

Financial Management and Procurement

Operating Procedure 220.1

Gifts and Donations

Authority:

Directive 220, *Financial Reporting and Auditing*

Effective Date: August 1, 2019

Amended:

Supersedes:

Operating Procedure 220.1 (8/1/16)

Access: Public Restricted

Incarcerated Offender

ACA/PREA Standards:

None

Content Owner:	Pamela Wilmoth Financial Services Director	<i>Documentation on File</i>	6/14/19
		Signature	Date
Reviewer:	Louis B. Eacho Chief Financial Officer	<i>Documentation on File</i>	6/14/19
		Signature	Date
Signatory:	Harold W. Clarke Director, Department of Corrections	<i>Signature Copy on File</i>	6/14/19
		Signature	Date

REVIEW

The Content Owner will review this operating procedure annually and re-write it no later than three years after the effective date.

COMPLIANCE

This operating procedure applies to all units operated by the Virginia Department of Corrections. Practices and procedures must comply with applicable State and Federal laws and regulations, ACA standards, PREA standards, and DOC directives and operating procedures.

Table of Contents

PURPOSE	3
PROCEDURE	3
I. Gifts and Donations	3
II. Documentation and Accountability	4
III. Disposal and Refusal of Donations.....	5
DEFINITIONS OF TERMS USED IN THIS OPERATING PROCEDURE.....	5
REFERENCES.....	5
ATTACHMENTS	6
FORM CITATIONS	6



PURPOSE

This operating procedure ensures that gifts and donations to the Virginia Department of Corrections are solicited and accepted in a manner consistent with the objectives and priorities of the agency and the Commonwealth of Virginia and in compliance with applicable laws and regulations.

PROCEDURE

- I. Gifts and Donations
 - A. Gifts to Employees
 1. Gifts to employees are governed by Operating Procedure 135.3, *Standards of Ethics and Conflict of Interest*.
 2. Employees, contract personnel, consultants, hourly wage employees, volunteers, interns, and any other person providing services to offenders of the DOC may not personally benefit from any donation made to the DOC or a DOC Organizational Unit.
 - B. Gifts and Donations to Offenders
 1. Gifts and donations directed to individual offenders are prohibited.
 2. The following are not prohibited:
 - a. Third party purchase of publications in accordance with Operating Procedure 803.2, *Incoming Publications*
 - b. Faith items handled in accordance with Operating Procedure 841.3, *Offender Religious Programs*
 - c. Third party purchase of *Securepak* or other DOC approved program
 - d. Funds added to offender accounts in accordance with Operating Procedure 802.2, *Offender Finances*
 - C. Approvals - Any Organizational Unit seeking to accept donations (monetary or non-monetary), whether solicited or unsolicited, must obtain written approval prior to accepting such donation.
 1. The Director or designee must approve all monetary donations.
 - a. Monetary donations should be deposited to the State Treasury by the close of the following business day.
 - b. Organizational Units without a non-general fund (NGF) appropriation, Units that wish to accept monetary donations that will exceed the NGF appropriation, or Units that are uncertain of their NGF status must contact their budget analyst at DOC Headquarters for assistance in submitting the proper documentation to Department of Planning & Budget (DPB) for approval.
 - c. Once approved by DPB, the DOC Budget Unit provides guidance to the recipient in using the donated funds.
 2. The Organizational Unit Head must request written approval from the proper authority for all non-monetary donations based on the declared dollar value established by the donor, as follows:

Value Amount	Approval Authority
Less than \$1,000	Organizational Unit Head
\$1,001 to \$2,500	Regional Operations Chief, Chief of Corrections Operations, or appropriate Deputy Director
\$2,501 to \$5,000	Chief of Corrections Operations or appropriate Deputy Director
\$5,001 to \$9,999	Director
\$10,000 and above	Director of the Department of Planning & Budget
 - D. Equipment Donations
 1. The Organizational Unit Head, through the oversight of its unit Fiscal Officer, must ensure that all equipment received becomes the property of the Commonwealth.



2. Depending upon the actual or estimated dollar value of each donation at the time of receipt, the recipient unit's Fiscal Officer must record such items in FAACS.

E. Real Property Donations

1. The acceptance of real property must be in accordance with the current *Appropriations Act* and [Construction and Professional Services Manual](#) issued by the Division of Engineering and Buildings, Department of General Services.
2. Units being offered real property must contact the DOC Infrastructure and Environmental Management Unit for assistance and instructions.
3. Commitments to accept real property must not be made until all necessary approvals are obtained in accordance with [COV §2.2-1149](#). *Department to review proposed acquisitions of real property; approval by the Governor; exceptions.*

II. Documentation and Accountability

A. Documentation - Responsibility for documentation of all approvals rests with the requesting Organizational Unit Head.

1. Upon receipt of the necessary approvals, the Organizational Unit Head or designee must promptly forward this information to the DOC General Accounting Manager.
2. Donations requiring the approval of the Director or the Department of Planning & Budget must be coordinated through the DOC General Accounting Manager and the DOC Budget Unit, respectively.
3. Non-monetary donations that are considered rare or otherwise do not have clear and obvious values should be accompanied with professional appraisal certificates.

B. Accountability - After approval and receipt, the Organization Unit Head must maintain appropriate accountability for the donation.

1. The recipient unit's Organizational Unit Head must keep a separate file for each donation received, to include, at a minimum, the following:
 - a. Information on the donor (i.e., name, address, telephone number)
 - b. The value and purpose of the donation
 - c. The written justification brief, approval letters, and DPB budget execution adjustment, as appropriate, from the DOC Budget Unit
 - d. Receipts, invoices, canceled checks, or other supporting documents to prove that funds were expended appropriately and to the donor's intentions, if applicable
 - e. Records on equipment and real property that reflect the FAACS or Physical Inventory Number, location of the asset, or final disposition
 - f. Any other record indicating the proper use of either monetary or non-monetary donations
2. All Organization Units must submit to the Financial Systems and Reporting Unit a [Donations Fiscal Year End Report 220_F1](#) at the fiscal year end to document the donations for the previous fiscal year.
3. Records must be maintained in accordance with the approved records disposition schedules for financial and property records (See Operating Procedure 025.3, *Public Records Retention and Disposition*).
4. The Organizational Unit Head of each operating unit that receives donations must ensure that copies of required documentation are transmitted to the DOC General Accounting Manager.
 - a. The General Accounting Manager will then review the non-monetary donations received during the fiscal year, prepare a consolidated report, and provide copies to the DOC Budget Unit.
 - b. The DOC Budget Unit will review the report and submit a copy to DPB by July 31st of each year.
 - c. The DOC Chief Financial Officer must review the report to determine if the value of all donations is significant enough to merit financial disclosure in the annual financial statements.

III. Disposal and Refusal of Donations

- A. Disposal - Donations no longer needed or used by the organizational unit must be disposed of in accordance with instructions for the disposition of other state surplus property items per Operating Procedure 260.2, *Surplus Property*.
- B. Refusal of Donations - The Organizational Unit Head may refuse to accept any donation for, but not limited to, the following reasons:
1. Conflict of interest between the Organizational Unit and the donor, such as a vendor or contractor
 2. Discriminatory qualification restrictions including but not limited to; race, sex, color, national origin, religion, sexual orientation, gender identity or expression, age, political affiliation, disability or veteran status.
 3. Restrictions on the use of the donation such as specific facility or unit usage, time usage, etc. This would not apply for special occasion usage such as holiday seasons, picnics, etc.
 4. Acceptance of the donation would pose a threat to or conflict with health, safety, or security regulations
 5. The donation is made to an individual instead of to the DOC
 6. The Organizational Unit Head must notify the donor in writing when a donation is being considered for refusal, and the reason for such action. The donor should be given the opportunity to withdraw any restrictions placed upon the donation.

DEFINITIONS OF TERMS USED IN THIS OPERATING PROCEDURE

Donation - Anything of value, whether solicited or unsolicited, contributed by an individual or group to a DOC Organizational Unit

Employee - Any individual that is employed by a Department of Corrections Organizational Unit and is covered by the Virginia Personnel Act, Code of Virginia §2.2-2900 et seq. or is employed on an at will basis or appointed by the Governor.

Fair Market Value - The price that a good or service would bring between a willing seller and a willing buyer in the open market after negotiations; if the fair market value cannot be determined, the actual price paid for the good or service shall be given consideration.

Gift - Anything of value, whether solicited or unsolicited, given by an individual or group to an employee of the DOC or offender for which consideration of equal or greater value is not received by the giver

Organizational Unit - A DOC unit, such as a correctional facility, regional office, probation and parole office, Virginia Correctional Enterprises (VCE), Academy for Staff Development, Corrections Construction Unit, Agribusiness Unit, and individual headquarters unit (i.e. Human Resources, Offender Management, Internal Audit)

Organizational Unit Head - The person occupying the highest position in a DOC organizational unit

Real Property - Land, including buildings and improvements on the land and its natural resources; this definition includes office space and warehouse space.

Value - The actual cost or fair market value of an item or items, whichever is greater; if the Fair Market Value cannot be determined, the actual amount paid for the item shall be given consideration.

REFERENCES

COV §2.2-1149. *Department to review proposed acquisitions of real property; approval by the Governor; exceptions.*

Operating Procedure 025.3, *Public Records Retention and Disposition*

Operating Procedure 135.3, *Standards of Ethics and Conflict of Interest*

Operating Procedure 260.2, *Surplus Property*



Operating Procedure 802.2, *Offender Finances*

Operating Procedure 803.2, *Incoming Publications*

Operating Procedure 841.3, *Offender Religious Program*

Construction and Professional Services Manual (Division of Engineering and Buildings, Department of General Services)

ATTACHMENTS

None

FORM CITATIONS

[*Donations Fiscal Year End Report*](#) 220_F1

