DEPARTMENT OF CORRECTIONS

Policy Number:	**104.190**
Title:	**Acceptance of Gifts**
Effective Date:	**5/5/20**

PURPOSE: To provide procedures to ensure gift acceptance conforms with department objectives and statutory requirements, and benefits the state.

APPLICABILITY: Department-wide

DEFINITIONS:
Gift – cash, non-cash items, and property.

PROCEDURES:

A. The donor must notify department staff of the availability of a gift and provide the value, amount available, purpose, and conditions of acceptance.

B. Department staff must prepare a Gift Acceptance form (attached) and forward it to the central office budget activity manager or facility warden/designee.
   1. The value of a non-cash item is not entered on the form.
   2. Value, whether estimated or appraised, is used only to determine which level of approval is required.
   3. The donor is solely responsible for determining any value used for charitable deduction or tax purposes.

C. The central office budget activity manager or facility warden/designee reviews the gift offer to determine if it conforms to the department's objectives and benefits the state.
   1. If the gift is declined, the donor must be notified and given a reason for the refusal.
   2. If the real or estimated value of the gift is less than $1,000 and is accepted, the central office budget activity manager or facility warden/designee signs the form.
      a) The central office budget manager or facility warden/designee forwards the form to the central office or facility finance unit.
      b) Finance unit staff retain a copy of the signed Gift Acceptance form and return the original to the employee to give to the donor.
   3. If the real or estimated value for the cash or non-cash gift is $1,000 or more and the gift is to be accepted, the central office budget activity manager or warden/designee must send the signed form to the applicable assistant or deputy commissioner.

D. The assistant or deputy commissioner reviews the form.
   1. If the offer is accepted, they sign it and route it to the commissioner.

2. If the offer is refused, the assistant or deputy commissioner indicates the reason and returns the form to central office financial services staff, who notify the donor and retain a copy in the appropriate financial services department.

E. The commissioner reviews the form.
1. If the offer is accepted, signs and routes it to central office financial services.

2. If the commissioner refuses the offer, the unsigned form is returned to the assistant or deputy commissioner (see Procedure D).

F. If the gift acceptance form is approved, central office financial services staff route the signed form to the central office budget activity manager or facility finance director for distribution.

G. Upon receipt of the signed acceptance form, the central office budget activity manager or facility staff give the signed original to the donor and accept the gift or begin the application process for non-federal grants. A copy of the approved form must be retained in the appropriate financial services department.

H. The central office budget activity manager or a facility staff:
1. Notifies the division inventory coordinator of the receipt of a non-cash gift, who ensures the gift is properly recorded and marked in compliance with established inventory policies; and/or
2. Forwards funds, on receipt, to the appropriate accounting unit for deposit in accordance with department policies.

INTERNAL CONTROLS:
A. Copies of all Gift Acceptance forms are retained in the financial services department.

ACA STANDARD: 4-4521.

REFERENCES: Minn. Stat. §§ 241.01, subd. 5a; and 15.43
Minnesota Management and Budget, Statewide Financial Policy 0602-12 (Gift Acceptance)

REPLACES: Policy 104.190, "Acceptance of Gifts," 7/3/18.
All facility policies, memos, or other communications whether verbal, written, or transmitted by electronic means regarding this topic.

ATTACHMENTS: Gift Acceptance (104.190A)

APPROVALS:
Deputy Commissioner, Community Services
Deputy Commissioner, Facility Services
Assistant Commissioner, Operations Support
Assistant Commissioner, Strategic Planning, Implementation, and Employee Development
Assistant Commissioner, Criminal Justice Policy, Research, and Performance