



DEPARTMENT OF CORRECTIONS
Chief Financial Office



Title:	Donations	DOC Policy: 30.1.7
Effective:	2/19/25	Supersedes: 02/23/18
Applicability:	All functional units	
Directives Cross-Reference:		
ORS 179.105 Acceptance of Federal or Other Assistance to Carry Out General Powers and Duties		
ORS 421.068 Use of Revenue from Certain Sources		
OAR 166-300 State Agency General Records Retention Schedules		
OAR 291-156 Welfare Fund (AIC)		
DOC Policy 30.1.3 Receipting, Securing, and Depositing Funds		
DOC Policy 30.2.1 Capital Assets		
Attachments:		
CD 1591: Acknowledgement of Contribution Through Volunteer Activity		
CD 1609: Receipt for Contribution/Donation Form		
CD 1610: Cost Center Request Form		

I. PURPOSE

To establish guidelines for acceptance of gifts or donations made to the Department of Corrections.

II. DEFINITIONS

- A. Adult in Custody (AIC):** Any person under the supervision of the Department of Corrections who is not on parole, probation, or post-prison supervision status.
- B. Adult in Custody (AIC) Welfare Fund:** An account established with the State Treasurer pursuant to ORS 421.068 and OAR 291-156, dedicated to providing funds to benefit the general adult in custody population and to enhancing adult in custody activities and programs.
- C. Controlled Property:** Property assigned a Department of Corrections property control tag number and placed in the inventory tracking system.
- D. Donation:** A voluntary financial or non-financial gift to or for the use of an organization. Donations are made without receiving, or expecting to receive, anything of value in return.
- E. Donor:** A person or organization that gives a donation to another person or organization. The donor may designate their donation for a specific purpose or use.
- F. Functional Unit Manager:** Any person within the Department of Corrections who reports to either the Director, Deputy Director, an Assistant Director, or an administrator and has responsibility for the delivery of program services or coordination of program operations.

- G. Personal Property:** Any non-financial donation of property other than land or buildings. Personal property may include furniture, books, jewelry, paintings, cars, or any other asset.
- H. Real Property:** Land, structures, and other accompanying additions or improvements.
- I. Restricted Donations:** Any donation that is designated for a specific purpose or use.
- J. Solicitation:** Any oral, written, or graphic notice given in a manner designed to attract public attention and includes without limitation, public broadcasts, notices published in the written and electronic press, and telephone and mail advertisements used to encourage a certain action by the person receiving the solicitation.
- K. Token:** An item or benefit given in exchange for or in appreciation of a donation. Tokens have substantially less value than the donation being received.

III. POLICY

A. General

1. Department of Corrections may receive donations from public and private sources that choose to donate to the department's programs, activities, operations, or mission.
2. Donations may be cash, checks, money orders, electronic deposits, or real or personal property.
3. All donations that are accepted by Department of Corrections become the property of the department and are subject to the same laws, policies, rules, and guidelines established for the use of, expenditure of, or disposition of assets acquired by or belonging to the department, having been appropriated or received from any other source.
4. Donors who raise questions concerning the tax implications of making donations should be instructed to consult their own tax advisor.

B. Cash Donations

1. Restricted donations will be handled on a case-by-case basis. Employees shall notify the Accounting Manager and the assigned budget analyst if they receive restricted donations and shall provide written documentation from the donor, specifying the restrictions.
2. Restricted donations shall be used solely for the purpose specified by the donor (ORS 179.105). If no purpose is specified for the donation, the cash donation shall be deposited to the Adult in Custody Welfare Fund.
3. Cash received through donation shall be deposited into the department's account at the Oregon State Treasury in accordance with the department's policy on Receipting, Securing, and Depositing Funds (DOC Policy 30.1.3).
 - a. Such donations will be recorded as revenues to the Other Funds cost center established for the program or purpose specified for the donation or to the Adult in Custody Welfare Fund if none is specified.
 - b. If the program, institution, or activity for which a donation was made does not have an Other Funds cost center established for donations, the functional unit manager

shall utilize the Cost Center Request form (CD 1610) to request an Other Funds cost center be established.

4. To be expended lawfully, donated funds are subject to expenditure limitation. If limitation does not exist in an amount adequate to expend the amount of donations received, the agency shall request additional limitation from the Legislature or Emergency Board (E-Board).
5. Once deposited, any donated funds must be expended according to laws, rules, policies, and procedures pertaining to purchasing and to the expenditure of state funds. Employees shall contact the purchasing analyst or budget analyst for assistance.
6. For any funds remaining in a cost center established for donations at the completion of the project or activity or at a point where the program, project, or activity has been closed or discontinued, a transfer to the Adult in Custody Welfare Fund shall be requested by the Budget Office.
7. When donations of cash are received directly by the program area or institution, the functional unit manager or designee shall utilize the Receipt for Contribution or Donation form (CD 1609) to provide a receipt to the donor.
 - a. The receipt shall be delivered to the donor by hand or by mail.
 - b. A copy of the receipt shall be included with the deposit sent to Central Accounting.
8. When donations of cash are received at Central Accounting directly, Central Accounting shall mail the receipt form to the donor.

C. Donations of Real or Personal Property

1. Donations of real property are accepted at the Director's discretion and must be approved by the Director prior to acceptance.
2. Donations of personal property must be approved by the functional unit manager. Personal property offered to the department will only be accepted if the property is in a condition and is for a use that is compatible with the program, activity, or institution for which it is offered. The Department of Corrections does not have authority to re-sell items and, therefore, donations offered must be of use to be accepted.
3. Upon acceptance of a non-cash donation, the functional unit manager shall utilize the Receipt for Contribution or Donation form (CD 1609) to provide a receipt to the donor. The donor shall provide the value of the item(s) donated.
 - a. If an item is valued at \$5,000.00 or more, the donor is required to provide an independent appraisal of the property at their own cost.
 - b. Signature of the functional unit manager does not indicate endorsement of the value of the donation, merely that the donation was received, and should not be used as proof for uses such as, but not limited to, tax filings, estate valuations, and insurance claims.
4. The functional unit manager shall forward a copy to Central Accounting of all donation receipts, appraisals, and any other supporting documentation received so that the value

of the donation may be recorded. Items valued at \$5,000.00 or more shall be recorded as donated capital assets.

5. If a donation includes items that are considered controlled property in accordance with the department's policy on Capital Assets (DOC Policy 30.2.1), or includes items valued at \$5,000.00 or more, the functional unit manager shall forward a copy of the receipts, appraisals, and any other supporting documents to the Asset Security Officer for proper tagging and recording of the items into inventory.
6. The department will not accept any items for donation for which the donor has stipulated the condition that the item is to be returned to the donor upon disposition or at such time as it is no longer needed for its intended use. All donations shall convey ownership permanently and unconditionally to the department but may be restricted as to what program or institution the donor prefers the item be used.

D. Donation Receipt Requirements

1. Any cash or property donation must be acknowledged in writing using a Receipt for Contribution or Donation Form (CD 1609), which must include:
 - a. The name of the Department of Corrections program, unit, or location receiving the contribution;
 - b. The name and address of the donor;
 - c. The name and signature of the person who received the donation from the donor;
 - d. The name and signature of the functional unit manager or designee;
 - e. The date of the contribution;
 - f. The amount of any cash contribution; and
 - g. The description of any non-cash contributions.
2. Donation receipts must be retained in accordance with state retention schedules (OAR 166-300).

E. Donations by Department of Corrections

Items considered to be surplus and no longer needed by the department shall be disposed of through the property disposition request process described in the department's policy on Capital Assets (DOC Policy 30.2.1).

F. Donations of Services

1. An Acknowledgement of Contribution through Volunteer Activity form (CD 1591) may be issued to a volunteer upon request. Specific instructions are included on the form.

2. Other matters concerning volunteers are addressed in the department's policy on Volunteers/Student Interns (DOC Policy 90.2.6).

VI. IMPLEMENTATION

This policy will be adopted immediately without further modification.

Certified: ____signature on file_____
Julie Vaughn, Rules Coordinator

Approved: __signature on file_____
Michael Reese, Director



DEPARTMENT OF CORRECTIONS



Acknowledgement of Contribution Through Volunteer Activity For the Year Ending December 31, _____

DOC Program, Unit or Location	
Volunteer Name and Address	
Volunteer's Usual Work Schedule	Circle those that apply and fill in blanks: Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec Mon Tues Wed Thur Fri Sat Sun Hours: _____ am/pm to _____ am/pm
Type of Work Performed	Describe Volunteer's Duties:
Goods or services provided by DOC to Volunteer	List any travel reimbursements or other goods, services or expense reimbursements paid to or given to volunteer.

Supervisor Name: _____

Signature

Date

Printed

Phone #

General Instructions for Receipt for Contribution or Donation
<p>A. It is the responsibility of the Volunteer Program Supervisor to manage the operation of the volunteer program. Their duties include tracking and keeping a record of volunteer members, their schedules, token items provided to volunteers, and reimbursements or other goods, services, or expenses paid to or given to volunteers by the DOC.</p> <p>B. The Volunteer Supervisor or their representative shall provide year-end receipts to all volunteers.</p> <p>C. Donors who raise questions concerning the tax advantages of out-of-pocket expenses or the value of their time or services should be instructed to consult their own tax advisor.</p> <p>D. Complete all sections of the form following the specific instructions below.</p> <p>E. Create a copy to retain on file in the volunteer program.</p> <p>F. Retain copies for five years after the volunteer separates or leaves service and then destroy (OAR 166-300-0040 p.20).</p>
Specific Instructions for Completion of Receipt
<p>1. Complete the requested information, including:</p> <ul style="list-style-type: none"> ▪ The calendar year in which the volunteer activity occurred; ▪ The DOC program, unit, or location of volunteer services; ▪ The name and address of the volunteer; ▪ The volunteer's work schedule or dates worked if no regular schedule established. ▪ A description of the volunteer's duties; ▪ Any goods or services provided by DOC to the volunteer (that is, travel reimbursements, or other goods, token items, services, or expense reimbursements paid to or given to the volunteer) ▪ Include the volunteer's supervisor's printed name and signature.
<p>2. Create a copy of the completed receipt.</p>
<p>3. Transmit the original receipt and any supporting documentation to the donor by hand or mail by January 31 of the year following the year in which services were provided.</p>
<p>4. Retain a copy on file for five years following the volunteer's separation from service.</p>



DEPARTMENT OF CORRECTIONS



Receipt for Contribution or Donation Form

The State of Oregon Department of Corrections has received the following donation(s):

Donor Name: _____ Date: ____/____/____

Donor Address: _____

Purpose of donation: _____

Cash contribution in the sum of: \$ _____

Check No: _____ Amount: \$ _____

Contribution of personal property of the following descriptions*:
(The donor is responsible for providing the value of items donated.)

*Attach additional sheets if needed.

*For items valued above \$5,000.00, attach copy of independent appraisal provided by donor.

.....
☐ In exchange for your donation, you received the item(s) listed below:

Value: \$ _____

☐ No goods or services of substantial value were provided in exchange for your contribution.

Received by: _____
Print Name Signature

FUM: _____
Print Name Signature

Division, Unit, or Section: _____

General Instructions for Receipt for Contribution or Donation	
A.	When donations of cash are received directly by the program area or institution, the functional unit manager or designee shall immediately issue a receipt for the donation to the donor and deliver the receipt to the donor by hand or by mail. A copy of such receipt is to be included with the deposit that is sent to Central Accounting.
B.	When donations of cash are received at Central Accounting directly, Central Accounting shall mail a receipt to the donor.
C.	Donations of personal property shall be approved by the functional unit manager prior to acceptance.
D.	Donations of real property shall be approved by the Director prior to acceptance.
E.	Upon acceptance of a non-cash donation valued at \$5,000.00 or more, the donor must provide at their own cost an independent appraisal of the property.
F.	A copy of all such donation receipts, appraisals, and any other supporting documentation shall be forwarded to Central Accounting.
G.	If a donation includes items that are considered controlled property per Department of Corrections policy 30.2.1 or includes items valued at \$5,000.00 or more, the functional unit manager shall forward a copy of the receipts, appraisals, and any other supporting documents to DL DOC Capital Assets for proper tagging and recording the items into inventory.
H.	Donors who raise questions concerning the tax advantages of making donations should be instructed to consult their own tax advisor.

Specific Instructions for Completion of Receipt	
1.	Complete the requested information including the name and address of the donor, the date, and the purpose of the donation. If no specific purpose is stated by the donor, enter notation: "General Donation to Oregon Department of Corrections."
2.	Where applicable, indicate the cash contribution including amount and method of payment.
3.	Where applicable, include a description for any personal property, and a legal description and fair market value of any real property.
4.	For property donated to the Department of Corrections valued at \$5,000.00 or more, request a donor-provided written, independent appraisal.
5.	Place a check mark in the appropriate box labeled: <ul style="list-style-type: none"> a. In exchange for your donation, you received the items shown below; or b. No goods or services of substantial value were provided in exchange for your contribution.
6.	If the donor received items in exchange for their donation (see 5 above), include a description and good faith estimate of the value of any goods or services provided by the Department of Corrections.
7.	Complete the departmental information including the functional unit manager or designee, location, and a signature.
8.	Transmit the original receipt and supporting documentation to the donor by hand or mail.
9.	Send donation and copy of receipt and any supporting documentation to DL DOC Capital Assets if applicable.
10.	Retain a copy for your records.



Oregon Department of Corrections

Cost Center Request Form



Date of Request		Division or Functional Unit		Program	
Requestor Name (Print)			Title		
Type of Request: <input checked="" type="radio"/> New Cost Center (complete section A) <input type="radio"/> Close Cost Center (complete section B)					
Purpose:					
Effective Date					
New Cost Center					
A	Program Duration (if applicable)				
	Estimated Annual Revenue (if applicable)				
	Estimated Annual Expenditures				
	Existing Cost Center (if applicable)				
	Suggested Cost Center Title and Number				
Close Cost Center					
B	Cost Center Number to be Closed				
	Replacement cost center (if applicable)				
	<input type="checkbox"/> Permanent closure <input type="checkbox"/> Temporary closure from _____ to _____				
	Indicate cost center cash balance to be transferred to (if applicable)				
Functional Unit Manager Approval					
Printed name		Signature		Date	

Send completed requests to DLCostCenter@doc.oregon.gov

Chief Financial Office Review & Approval					
Internal Use only					
Revenue Generating Programs	<input type="checkbox"/> N/A <input type="checkbox"/> Approved <input type="checkbox"/> Denied		Comments:		
	Printed name		Signature		Date
Budget	Fund (Comp):		SCR (BUD):		
	DCR (ORO):		Division*:		
	SCR (ORB):			*Division used for Institutions Only	
	Printed name		Signature		Date
Accounting	Cost Center Title (max 30 characters)				
	New Cost Center Number				
	Cost Center to Duplicate Object Accounts from				
	PCA				
<input type="checkbox"/> Approved <input type="checkbox"/> Denied <input type="checkbox"/> Needs more information or modification		Comments:			
Printed name		Signature		Date	
Business Information Systems	Cost Center Setup and Activated		Date:	Initials:	
	Completed Cost Center Form sent to: Doc.delegations@doc.oregon.gov		Date:	Initials:	