

Division of Youth Rehabilitative Services

Chapter 3: Fiscal, Accounting, & Procurement	Policy # 3.5	Page: 1 of 2
Subject: Youth Donation Funds	Standards: 4-JCF-6B-12; 3JTS-1B-18-20	
Effective Date: 9/10/09	Revised: 5/1/14	

- I. **PURPOSE:** To ensure that structure and guidelines are provided when donations are made for the advancement of services to youth.

- II. **POLICY:** Youth Donation Funds shall be established to enhance the programs and services that directly affect Division programs and facilities. These accounts will be controlled and maintained in accordance with the State of Delaware Budget and Accounting Manual, Generally Accepted Accounting Principles (GAAP), Department for Services for Children, Youth and their Families (DSCYF)/ State of Delaware fiscal policies and Division of Youth Rehabilitative Services policies.

- III. **Procedures:**
 - A. **Collection of Funds:** Money for these funds may originate from:
 1. Donations by individuals, organizations, and community groups.
 2. Youth fund raising activities.

 - B. **Receipts and Expenditures:**
 1. Staff must provide a receipt for all funds accepted for deposit into Donation Funds. All checks accepted must be made out to the State Treasurer and designating the program or facility receiving the funds.
 2. The Chief, Superintendent or designee shall review requests and authorize appropriate expenditures.

 - C. **Use of Funds:** Youth Donation Funds shall be used in any of the following ways:
 1. To purchase supplemental supplies and equipment that would enrich Divisional programs and community or facility activities.
 2. To help youth in need of funds when no other sources are available.
 3. To provide for program or facility activities that would enhance programming goals.

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Review Date:	Reviewed By:
4/30/14	Nancy S. Deitz
5/16/16	Nancy S. Deitz