

CHAPTER: 300

Business/Budget

DEPARTMENT ORDER:

303 – Bank Accounts

OFFICE OF PRIMARY  
RESPONSIBILITY:

FS  
OPS

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# Arizona Department of Corrections Rehabilitation and Reentry



Department Order Manual

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Ryan Thornell, Director

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## **PURPOSE**

This Department Order (DO) establishes procedures for the administration and accountability of all bank accounts established and controlled by the Arizona Department of Corrections, Rehabilitation and Reentry (Department).

## **APPLICABILITY**

This DO applies to all staff whose duties involve the accountability of bank accounts established and controlled by the Department. Section 5.0 is only applicable to Contract Beds facilities.

## **RESPONSIBILITY**

The Department shall comply with the State of Arizona Accounting Manual (SAAM) of the Arizona Department of Administration (ADOA), General Accounting Office (GAO) in all accounting functions.

The Assistant Director for Financial Services shall:

- Ensure the Financial Services Division and the institution Business Administrators are familiar with the SAAM and attest to understanding the requirement contained therein.
- Ensure there are regular reviews and verification of the Financial Services Division and institution Business Office financials and internal controls. The reviews and verification may include:
  - Accounting System Transactions
  - Procurement System Transactions
  - Cash Transactions
  - Card and Payment System Transactions (P-Card, Travel, Ghost, JBilling)
  - Bank Account Transactions (Revolving, Employee Recognition)

The Warden, in collaboration with the Financial Services Division, shall ensure the institution fiscal activities are continuously monitored and shall ensure any financial and internal control deficiencies are rectified per Arizona Revised Statutes (A.R.S.), Arizona Administrative Code (A.A.C.), and/or SAAM. Any questions pertaining to accounting methods or practices shall be referred to the Assistant Director for Financial Services.

## **PROCEDURES**

### **1.0 ESTABLISHING BANK ACCOUNTS**

- 1.1 To request the opening of a bank account, the Deputy Directors, Assistant Director, Warden or designee shall submit a memorandum to the Assistant Director for Financial Services specifying the type and the purpose of the bank account.
- 1.2 The Assistant Director for Financial Services shall approve or deny requests to open bank accounts. If state funds are involved, the approval of Arizona State Treasurer's Office is also required.

- 1.2.1 Approved bank accounts shall be established with the state servicing bank when practicable. The Assistant Director for Financial Services may approve accounts with banks other than the state servicing bank.

## 2.0 ACCOUNT INFORMATION

- 2.1 When a new account is established, the following information shall be on file with the Financial Services Division, the ADOA General Accounting Office, and the institution Business Office:
  - 2.1.1 A copy of the completed authorized signature card
  - 2.1.2 Account name: ARIZONA DEPARTMENT OF CORRECTIONS, REHABILITATION AND REENTRY, Location and Address
  - 2.1.3 Account number
  - 2.1.4 Bank name
  - 2.1.5 Branch name, number, and address
  - 2.1.6 Purpose of the account
  - 2.1.7 Date opened
  - 2.1.8 Name of Custodian
  - 2.1.9 Type of account (i.e., checking or savings/public or private)
  - 2.1.10 Interest bearing or included in the Department consolidation (Group Analysis)
- 2.2 The Business Administrator or designee shall:
  - 2.2.1 Prepare and maintain monthly bank reconciliation for each bank account.
  - 2.2.2 Submit the following to the Comptroller:
    - 2.2.2.1 Bank reconciliation for each bank account by the 20th day of each month.
    - 2.2.2.2 Changes of an authorized signer or any other information.
    - 2.2.2.3 Requests to close bank accounts. The bank account balance needs to be zero before the closure.
- 2.3 Upon approval, the Comptroller shall forward:
  - 2.3.1 Changes of an authorized signer or any other information to the state servicing bank upon approval.
  - 2.3.2 Requests to close bank accounts to the Arizona State Treasurer's Office.

### 3.0 REVOLVING SUB-FUND ACCOUNTS

- 3.1 To request a Revolving Sub-Fund Account, the Assistant Director, Warden, or Business Administrator shall submit a request to the Assistant Director for Financial Services stating the following:
  - 3.1.1 The purpose of the Revolving Sub-Fund Account.
  - 3.1.2 The amount deemed necessary.
  - 3.1.3 The staff member who shall have custody and direct oversight with the management and accounting of the fund.
- 3.2 Upon approval, the Assistant Director for Financial Services shall forward the request to the Comptroller, who shall send a prepared check for the approved amount to the requestor with a copy of the request.
  - 3.2.1 The Financial Services Division shall maintain the original approved request.
- 3.3 Establishing a Sub-Fund Account
  - 3.3.1 Accounts may be established at the state servicing bank approved by the Assistant Director for Financial Services or designee in accordance with the SAAM and applicable Department written instructions.
  - 3.3.2 Information printed on the checks shall include the "Facility Name Revolving Sub-Fund Account", sequential numbering, and the legend "VOID 180 days from date of check."
  - 3.3.3 The Assistant Director or Warden shall designate individuals who are to have signatory authority on the account. The Revolving Sub-Fund Account Custodian cannot have signatory authority.
- 3.4 Accounting Procedures
  - 3.4.1 To ensure funds are properly safeguarded, Revolving Sub-Fund Account Custodians shall implement the GAO Revolving Fund procedures and the following Department procedures:
    - 3.4.1.1 The same staff member shall not sign and issue checks.
    - 3.4.1.2 No disbursements shall exceed \$500, unless approved by the GAO.
    - 3.4.1.3 Any disbursement of \$250 or more shall require two authorized signatures.
    - 3.4.1.4 A check shall not be made out to "CASH." If reimbursing the petty cash portion of the Revolving Sub-Fund Account, checks shall be made payable to the Petty Cash – [Custodian's name] – Custodian.
    - 3.4.1.5 The GAO shall approve Revolving Fund exceptions.
    - 3.4.1.6 The check register, stub, or control log balances shall be current at all times.

- 3.4.1.7 Documentation supporting all expenditures shall be retained by the Revolving Sub-Fund Account Custodian.
- 3.4.1.8 The receipts/invoices shall be attached to the file copy of the statewide accounting system claim.
- 3.4.1.9 All checks, including VOIDS and CANCELED, shall be accounted for and not destroyed.

### 3.5 Reimbursement Procedures for Revolving Sub-Fund Accounts

- 3.5.1 Total expenses of each Revolving Sub-Fund Account may be included in a single claim.
- 3.5.2 Divisions and institutions that have Division-level accounting support shall submit the receipts to the Financial Services Division Accounting Unit for reimbursement.
- 3.5.3 Divisions or institutions/units authorized to maintain a Revolving Sub-Fund Account shall prepare a monthly reconciliation and submit a copy to the Comptroller or designee within 30 calendar days of month end.

## 4.0 INMATE STORE PROCEEDS FUND – Pursuant to A.R.S. § 41-1604.02, the Inmate Store Proceeds (ISP) Fund consists of all profits derived from the state’s portion of privatization of the inmate stores.

- 4.1 The ISP Fund consists of profits derived from the commission on sales of goods at the institutions and rental income derived from privatization of the inmate stores. These funds shall be:
  - 4.1.1 Deposited with the Arizona State Treasurer.
  - 4.1.2 Recorded in the statewide accounting system and deposited into each institution’s or Central Office’s ISP Sub-Fund.
    - 4.1.2.1 All relevant supporting documentation shall be attached to the statewide accounting system deposit transaction.
- 4.2 The Assistant Director for Prison Operations, in consultation with the Assistant Director for Financial Services, shall approve authorized expenditures of ISP Funds. The Assistant Director for Financial Services or designee shall be responsible for updating the list of approved expenditures and distribution of updates. (Refer to Attachment A, Authorized ISP Fund Expenditures)
  - 4.2.1 Payment of the following:
    - 4.2.1.1 Construction projects that directly benefit inmates (i.e., visitation Ramada’s, basketball courts, and fencing for inmate recreation yards).
    - 4.2.1.2 Medical costs associated with personal injuries caused by inmates to other inmates.
    - 4.2.1.3 Postal expenses for the benefit of inmates.

- 4.2.1.4 The repair or replacement of any state property damaged through intentional actions or neglect by inmates, per DO #803, Inmate Disciplinary Procedure.
- 4.2.1.5 Other official needs as required, approved by the Director, in consultation with the Assistant Director for Financial Services.
- 4.3 Proposal for Expenditures – Proposals for expenditure of unit or institution ISP Funds shall be submitted in writing to the appropriate ISP Committee Chair for inclusion on the agenda of the next Committee meeting. Proposals passed by a majority vote shall be submitted for final approval or disapproval to the Warden or designee of the institution.
- 4.4 Availability of Funds – Expenditures from the ISP Fund are dependent upon the current availability of cash.
- 4.5 Inspections – All ISP accounts are audited independently following standard operating procedures.
- 4.6 Financial Reports and Budgets – By July 1st of each year, institutions shall submit an annual ISP budget to the Assistant Directors for Prison Operations and Financial Services in a format identified by the Assistant Director for Financial Services. An annual financial status report is available as a public document.

## **5.0 CONTRACT BEDS WELFARE AND BENEFITS ACCOUNT**

- 5.1 Contract Beds Welfare and Benefits (W&B) Account – Each Contract Beds facility shall establish a W&B account. The Assistant Director for Prison Operations or designee, in consultation with the Assistant Director for Financial Services, shall have sole discretionary authority over the W&B account and may, as needed, utilize or have access to monies from the account to satisfy legislative mandates or Department needs pursuant to A.R.S. § 41-1604.02.
- 5.2 The following shall be deposited in the W&B account:
  - 5.2.1 All profits received from the operations of the Contract Beds inmate stores, vending machines in visitation, yard areas, and snack bars.
    - 5.2.1.1 Commission on revenues generated from the contracted inmate telephone system, which is first deposited into the statewide accounting system.
      - 5.2.1.1.1 Transfers to the Contract Beds W&B account may occur with approval of the Assistant Director for Prison Operations or designee, in consultation with the Assistant Director for Financial Services. Requests must be submitted in writing.
  - 5.2.2 Expenditures are dependent upon the current availability of revenue. Such expenditures include, but are not limited to:
    - 5.2.2.1 Contract Beds inmate store keeper's salaries.

5.2.2.2 Other expenditures used for the recreational benefit, education, and welfare of the inmate population.

### 5.3 Financial Reports and Budgets

5.3.1 By the 20th calendar day of the month, Contract Beds facilities shall submit a monthly financial statement to the Comptroller or designee in the format identified by the Comptroller.

5.3.1.1 Contract Beds facilities shall include a copy of the W&B account bank reconciliation and a copy of the first page of the bank statement.

5.3.1.2 All monthly reconciliations and supporting documentation shall also be retained at the originating institution in accordance with the retention schedule.

5.3.2 Contract Beds facilities shall submit an annual W&B budget to the Comptroller or designee on or before July 15th each year in a format identified by the Comptroller.

**6.0 EMPLOYEE RECOGNITION FUNDS** – The SAAM § 55-57 guides how money for employee recognition activities may be raised and spent. This includes how to account and report for these activities.

6.1 Institutions and Divisions may establish an Employee Recognition Fund. A separate sub-fund in the statewide accounting system shall be established for each institution or Division, with the approval and signatory authority being delegated to the appropriate Assistant Director, Warden, or designee.

6.2 The Central Office Employee Fund Committee shall maintain all Employee Recognition Fund records in accordance with SAAM and all applicable Department written instructions.

6.3 Allowable Expenditures – Are expenditures to support Employee Recognition Events (i.e., awards for work accomplishments, holiday parties, picnics, etc.).

#### 6.4 Allowable Revenues

6.4.1 Food sales - No alcoholic beverages

6.4.2 Yard sales

6.4.3 Car washes

6.4.4 Auctions or Silent Actions

6.4.5 Other revenue generating activities deemed appropriate by the Director or designee

6.4.5.1 Revenues may not be generated from raffles or gambling type activities.

6.5 Event/activity Coordinator(s) and/or Committees shall provide participating employees with a receipt upon request.

6.6 The appropriate Assistant Director, Warden, and Administrator shall ensure adequate separation of duties is considered in the counting, handling, and depositing of cash into the Employee Recognition Fund.



- 6.7 All Employee Recognition Funds shall be subject to annual inspections.
- 6.8 With prior authorization, the Procurement Card (P-Card) designated for Employee Recognition can be used, in accordance with the SAAM and this DO, to spend Employee Recognition Funds.
- 6.9 Before the P-Card is used to purchase the Employee Fundraising/Employee Recognition items:
  - 6.9.1 The P-Card user and person responsible for the P-Card are required to consider and comply with the SAAM §§ 45-22 Payment Methods; 45-35 P-Card General Policies and Procedures; 45-36 P-Card Agency Responsibilities; 45-37 P-Card Cardholder Responsibilities; and 55-57 Employee Recognition Activities.
  - 6.9.2 The requestor shall complete the Employee Recognition Fund P-Card Purchase Authorization, Form 303-3, and obtain the appropriate approvals.
  - 6.9.3 To ensure sufficient funds are reserved for items purchased with the P-Card, the requester or designee shall encumber the funds before making the purchase if the total cost is known.
    - 6.9.3.1 If the total cost is not known before making the purchase, the requestor or designee shall encumber the funds using an estimate of the total cost.
  - 6.9.4 Once the purchase is complete, it shall be recorded on the P-Card log. All documentation including receipts and the Employee Recognition Fund P-Card Purchase Authorization, Form 303-3, shall be attached to the P-Card log.
  - 6.9.5 Month end P-Card reconciliations shall include all of the aforementioned items along with the P-Card statement and completed reconciliation.

**7.0 INMATE FUNDRAISER ACCOUNTS** – Each Department institution shall use the Inmate Fundraiser Checking Account with a debit card to host inmate fundraiser events. The debit card may be used in lieu of a check. Inmate Fundraiser Accounts shall be used strictly for inmate fundraisers. Contract Beds facilities shall use a corporate account for inmate fundraisers.

- 7.1 The Business Administrator shall:
  - 7.1.1 Delegate approval and signatory authority, as the Inmate Fundraiser Account Custodian.
  - 7.1.2 Assign signatory authority to at least one other designee in case of absence.
  - 7.1.3 Ensure all funds collected and distributed per DO #924, Inmate Fundraisers.
  - 7.1.4 Submit monthly reconciliations to the Financial Services Division ITA Manager no later than the end of the following month.
    - 7.1.4.1 Monthly reconciliations shall include:
      - 7.1.4.1.1 Bank reconciliation form

- 7.1.4.1.2 Bank statement
- 7.1.4.1.3 Fundraiser ledger
- 7.1.4.1.4 Other supporting documentation

7.2 The Complex Business Office shall:

- 7.2.1 Maintain all original monthly reconciliations and supporting documentation per DO #924, Inmate Fundraisers and records retention schedule.
- 7.2.2 All checks, including voided and cancelled checks, shall be accounted for, not destroyed, and returned to the Business Administrator.
- 7.2.3 The same staff member shall not sign and issue checks.
- 7.2.4 ITA fundraiser checks may be deposited into the established fundraiser account.
- 7.2.5 Account service fees shall be debited directly from the account on a monthly basis and accounted for out of the charity proceeds.

**8.0 PROCUREMENT CARD PROGRAM**

- 8.1 The P-Card Program is under state contract and is authorized by the ADOA State Procurement Office to facilitate the purchase of goods and services and to provide an efficient method of paying for these goods and services. Cardholders shall adhere to the regulations published in the SAAM, §§ 45-22, 45-35, 45-36, and 45-37.
- 8.2 The Director or designee shall appoint, in writing, an agency P-Card Administrator, assigned within the Financial Services Division.
- 8.3 The Financial Services Division shall be responsible for the establishment and monitoring of the Department P-Card Program.
  - 8.3.1 The Financial Services Division P-Card Administrator responsibilities include:
    - 8.3.1.1 Coordinating with the ADOA State Procurement Office on matters relating to the P-Card contract and implementing procedures within the Department.
    - 8.3.1.2 Providing training to cardholders, to include the Standards of Conduct/Ethics.
    - 8.3.1.3 Acting as a liaison with the State P-Card contractor (Bank) to obtain cards for Department employees and to assist in resolving card disputes with the Bank and/or retailers.
    - 8.3.1.4 The issuance and monitoring of cards issued to Department employees, and obtaining and destroying cards that are no longer needed.
    - 8.3.1.5 Monitoring and enforcing compliance with DO #302, Contracts and Procurement and SAAM requirements.

- 8.3.1.6 Documenting invoice reviews on the Purchasing Card Statement Checklist, Form 303-5.
- 8.3.2 P-Cards shall be issued by the Financial Services Division to Department employees authorized by the appropriate Assistant Director, Warden, or Business Administrator. Only State of Arizona employees may be authorized P-Card holders.
  - 8.3.2.1 Employees wishing to be issued a P-Card shall submit a written request and a completed Department Purchasing Card/Cardholder Agreement, Form 303-4 and the State of Arizona Purchasing Card Cardholder Agreement, Form GAO PC-101 through the Assistant Director, Warden, and the Business Administrator to the P-Card Administrator.
  - 8.3.2.2 The P-Card Administrator shall review the request and, if approved, forward it to the Bank.
  - 8.3.2.3 Prior to release and activation of the P-Card, the P-Card Administrator shall provide training to the cardholder.
  - 8.3.2.4 Upon completion of training, the P-Card Administrator shall sign the ADCRR Purchasing Card/Cardholder Agreement, Form 303-4, and the State of Arizona Purchasing Card Cardholder Agreement, Form GAO PC-101.
- 8.3.3 The P-Card shall be assigned only to the cardholder, institution, or Division, and shall be embossed with the cardholder's, institution's, or Division's name.
  - 8.3.3.1 Use by any other individual is prohibited.
  - 8.3.3.2 P-Cards are not reported in the cardholder's personal credit file and do not affect the cardholder's personal credit, except in cases where the card is misused, in cases of fraud, and/or theft by the cardholder.
    - 8.3.3.2.1 Purchases made under these circumstances shall not be honored by the State.
- 8.3.4 Spending Limits - All Department purchasing cards have a maximum limit up to \$5,000 per purchase and total credit limit up to \$10,000 per month. The P-Card Administrator may impose lower limits to the individual cardholders.
  - 8.3.4.1 The Assistant Director for Financial Services may also grant higher limits on an exception basis to handle unusual or emergency conditions.
  - 8.3.4.2 The cardholder may be limited by the Bank on the types of items authorized for purchase. A retailer may reject a card if inappropriate purchases are attempted.
- 8.3.5 The following items are not authorized for purchase:
  - 8.3.5.1 Items and services that must be back ordered. Receipt of the items shall be prior to the end of the billing cycle.

- 8.3.5.2 Travel – All travel shall be completed through the State of Arizona, Central Travel Account (Ghost Card account) and the travel reimbursement process outlined in DO #310, Travel.
- 8.3.5.3 Cash advances.
- 8.3.5.4 Fuel - The “Voyager” card shall be used to purchase fuel for Department vehicles.
- 8.3.5.5 Items and services not authorized by the normal purchase order process.
- 8.3.6 State Contracts – All products and services available on State of Arizona contracts (such as office supplies, furniture, etc.) shall be purchased from the contracted vendor(s) only.
  - 8.3.6.1 Purchases shall not be “split” to circumvent card, credit dollar limits, or completion of competitive actions required by DO #302, Contracts and Procurement.
- 8.4 Cardholder Procedures – The cardholder shall maintain a log of purchases that includes a date, vendor, dollar amount, budget fiscal year (BFY), brief description, project number, location/sub location, or any other information deemed necessary to determine which accounting codes to apply to the purchase at the end of the billing cycle. Prior to making a purchase the cardholder shall confirm availability of budget and obtain approval from the appropriate supervisor. The cardholder should request an encumbrance for any single purchase over \$1,000.
  - 8.4.1 The cardholder is responsible for ensuring that for each charge, a customer copy and/or cash register receipt contains enough information to properly identify the purchase.
    - 8.4.1.1 Information shall include the date, dollar amount, and brief description.
    - 8.4.1.2 If the above information is not included, the cardholder shall write the information on the paperwork.
    - 8.4.1.3 The cardholder shall retain the charge customer copy and cash register receipt for all purchases made until they receive the cardholder monthly statement.
  - 8.4.2 If the customer copy or cash register receipt is lost or unavailable, a memorandum (affidavit) containing the appropriate information shall be substituted along with a reason the receipt is not available.
  - 8.4.3 At the close of the billing cycle, the cardholder shall receive the cardholder’s monthly statement of purchases. The cardholder shall review this statement and match it with the customer copies and cash register receipts of the charges.
    - 8.4.3.1 Within five business days of receiving the cardholder monthly statement, the cardholder shall:

- 8.4.3.1.1 Attach the customer copies and cash register receipts to the statement, along with any credit memos.
    - 8.4.3.1.2 Sign the back to certify it is accurate.
    - 8.4.3.1.3 Forward the reconciled statement and the P-Card/Ghost card reconciliation log to the appropriate Business Administrator or next level Manager for an approval.
  - 8.4.3.2 Cardholders shall not review and approve their own monthly statement. The approval shall be obtained by the next level manager in the employee’s chain of command.
  - 8.4.3.3 If the cardholder is unavailable to sign the monthly statement (e.g., leave, training, travel, etc.), the customer copies and register receipts shall be forwarded to the appropriate Business Administrator prior to leaving, if possible.
    - 8.4.3.3.1 The Business Administrator shall indicate “Not available to Sign” the statement and sign in the cardholder’s place.
  - 8.4.4 The cardholder shall resolve any disputed items and bring them to the attention of the retailer. If unable to resolve the dispute with the vendor, the cardholder shall make an official dispute to the Bank.
- 8.5 Business Administrator Procedures – Within five business days after receiving the monthly statement from the Bank, the Business Administrator shall:
  - 8.5.1 Obtain, review, approve, and sign all cardholder monthly statements with original cash register receipts and charge customer copies. Business Administrators shall not delay payment while waiting for the cardholder monthly statements.
  - 8.5.2 Review and audit any use tax charges added for all items for which an Arizona Privilege Tax (sales tax) was not charged, for example out-of-state or catalog sales.
  - 8.5.3 Provide the funding source for purchases detailed on the P-Card statement. The funding information shall include, at minimum, the following chart of account elements:
    - 8.5.3.1 Fund
    - 8.5.3.2 Appropriation
    - 8.5.3.3 Unit
    - 8.5.3.4 Function (if available)
  - 8.5.4 Complete the Purchasing Card Statement Checklist, Form 303-5, and forward the approved account monthly statement to the institution Business Office for payment by the 20th of the following month.

- 8.6 Central Office Procedures – The P-Card cardholder shall forward the individual account monthly statements with receipts, the completed Purchasing Card Statement Checklist, Form 303-5, and the authorized payment signature by the upper level Manager to [adcpayables@azadc.gov](mailto:adcpayables@azadc.gov) by the 20th of the following month.
- 8.7 Accounting Procedures – Within five business days of receipt of the account monthly statement, the Financial Services Division and institution Business Offices shall process the invoice for payment.
- 8.7.1 Discrepancies in the chart of accounts elements shall be immediately referred to the Business Administrator or Comptroller.
- 8.7.2 If an adequate response is not obtained within two business days, the Financial Services Division and institution Business Offices may process the invoice for payment using other appropriate funds as determined by the Assistant Director for Financial Services. The Financial Services Division shall notify the Business Administrator or Manager to adjust the budget as necessary.
- 8.7.3 All monthly payments to the State P-Card contractor shall be made within the statement due date to allow the State of Arizona to take advantage of the rebates related to card usage.
- 8.8 Compliance Procedures – The P-Card Administrator shall periodically request records necessary to validate that P-Card policies and procedures are being adhered to as required.

## **DEFINITIONS/GLOSSARY**

Refer to the Glossary of Terms for the following:

- Corporate Account Monthly Statement
- Inmate Trust Account
- Institution ISP Fund
- Petty Cash
- Revolving Fund
- Welfare and Benefit (W&B) Account

## **ATTACHMENT**

Attachment A, Authorized ISP Fund Expenditures

## **FORMS LIST**

303-3, Employee Recognition Fund P-card Purchase Authorization

303-4, Purchasing Card/Cardholder Agreement

303-5, Purchasing Card Statement Checklist

## **AUTHORITY**

A.R.S. § 35-193 Revolving Funds

A.R.S. § 41-1604.02, Inmate Stores; Establishment; Privatization; Prices; Goods; Inmate Store Proceeds Fund

A.R.S. § 44-313, Deposit of Monies

A.R.S. § 47-4404, Bank Not Obligated to Pay Check More than Six Months Old

State of Arizona Accounting offender (SAAM) Sections V, L1-3

SAAM § 45-22, Payment Methods

SAAM § 45-35, P-Card General Policies and Procedures

SAAM § 45-36, P-Card Agency Responsibilities

SAAM § 45-37, P-Card Cardholder Responsibilities

SAAM § 55-57, Employee Recognition Activities

**ATTACHMENT A**

**AUTHORIZED ISP FUND EXPENDITURES**

ITEM	NOTES
Satellite CCTV programming, repair, supplies, and equipment Movie/Public Performance Licensing Agreements	
Recreation/Athletic supplies and equipment, including exercise DVD's	
Recreation and sports certificates or awards/trophy/plaque for sports tournaments/ intermural sports awards	
Scales used for recreation	
Band or music equipment and supplies for recreation	
Visitation supplies (board games, books) and furniture (chairs, tables, shelves) Visitation janitorial/sanitation supplies	Janitorial/sanitation supplies must be under Department staff control and all items are for use in visitation only
Educational resource materials - workbooks, self-help books, Facilitator/Instructor Manuals	
Career Technical Education (CTE) - books/paper etc.	No tools, hardware, or equipment
Library and Education computers and monitors / printers or copiers	For inmate use only
Program resource materials - workbooks, self-help books, Facilitator/Instructor Manuals	Approved Department staff led programs only
Programming area office supplies (copy paper, dry erase boards,	Supplies must be under Department staff control
Library books and supplies	
Paint and supplies for inmate life skills projects	Includes materials for SMI out of cell activity projects (coloring books, paints, markers, etc.)
Inmate photos - film, developing, equipment and supplies	Visitation Photos
Dayrooms TV and DVD players, dayroom tables, chairs, and	For inmate use only
Inmate Trust Account check printers and check stock	Staff office supplies are a General Fund expense
Microwaves	For inmate housing units only



ITEM	NOTES
Laundry - washer/dryer machines and parts for housing units	Institution laundry repair maintenance and machines are a General Fund expense
Block Ice for recreation	Work crew ice - General Fund
Ice machines for recreation and visitation	Requires AD approval on a case-by-case basis
Indigent health and welfare supplies	Intake/new arrivals must be paid from General Fund
File boxes	For indigent inmates or for legal document storage for inmates without sufficient funds
ID clips and lanyards	For inmate use only and for indigent inmates without sufficient funds
Cordless phones	For inmate use only - Restrictive Housing and detention units only
Legal postage	For indigent inmates without sufficient funds
Barber supplies for inmates	For inmate use only - no staff barber supplies
Cigarette lighters and parts	
Pens - plastic flimsy insert only - also golf pencils	Restrictive Housing only
Feminine Hygiene supplies (Feminine Pads and Tampons)	
Property replacement for damage caused by inmates	Must be charged via disciplinary process
IHP Units - game systems, toasters, etc.	
Cake and/or punch for graduation ceremonies	Total cost not to exceed \$200 per ceremony
Inmate Birth Certificates	Indigent inmates only
<b>FORMS</b>	
904-2, Marriage Application	
905-1, Inmate Request for Withdrawal - Internal	
905-2, Application Health and Welfare Indigent Status	
905-8, Request for Retention Funds	
905-15, Inmate Request for Withdrawal - External	
906-5, Arts and Crafts Application	

910-1, Inmate Application for Self-Pay Postsecondary
910-14, Request for Educational Records
911-1, Visitation List
911-3, Request to Change Visitation/Telephone Listing
911-6, Special Visit Request
915-4, Inmate Telephone System - Trouble Report
916-1, Inmate Letter
1010ES, Health Needs Request (HNR) (English/Spanish)

This approved expenditure list does not provide a means or justification for funding. ISP Fund allocations must be managed accordingly.

Preapproval required for items that are not on this list and will be approved on a case by case basis. Justification must be provided. The Assistant Director for Prison Operations will make eligibility determination in collaboration with Assistant Director for Education, Programs and Community Reentry, and Assistant Director for Financial Services, where applicable.