
 <p>State of Connecticut Department of Correction</p> <p>ADMINISTRATIVE DIRECTIVE</p>	Directive Number 3.5	Effective Date 04/28/2017	Page 1 of 2
	Supersedes Correctional General Welfare Fund, dated 10/03/14		
Approved By  Commissioner Scott Semple	Title Correctional General Welfare Fund		

1. Policy. It is the policy of the Department of Correction to maintain a Correctional General Welfare Fund. The fund shall be used for the benefit of inmates by purchasing goods and services that exceed those required for the basic care and custody of inmates.
2. Authority and Reference.
 - a. Connecticut General Statutes, Sections 4-32, 4-33, 4-56a, 4-57a, 4-58, 18-81 and 18-85.
 - b. Office of the State Comptroller, Policy Services Division, Accounting Procedures Manual for Trustee Accounts.
 - c. State of Connecticut, Office of the State Comptroller, State Accounting Manual.
 - d. American Correction Association, Standards for the Administration of Correction Agencies, Second Edition, April 1993, Standard 2-CO-1B-14.
 - e. American Correctional Association, Standards for Adult Correctional Institutions, Fourth Edition, January 2003, Standard 4-4044.
 - f. American Correctional Association, Performance-Based Standards for Adult Local Detention Facilities, Fourth Edition, June 2004, Standard 4-ALDF-7D-16.
 - g. Administrative Directives 3.2, Handling of Funds; 3.3, Procurements; and 3.4, Inventory Control.
3. Programmatic Responsibility. Each Unit Administrator shall control and monitor the programmatic use of welfare funds available to the facility.
4. Budget. The Director of Fiscal Services shall prepare a fiscal year budget based on the availability of cash and anticipated revenues deposited in the fund for the coming year. The budget recommended by the Director of Fiscal Services shall be forwarded to the Office of the State Comptroller for approval. Upon OSC approval the available amount by facility will be distributed to each Unit Administrator and expended for appropriate uses of the fund.
5. Deposits. All monies belonging to the fund shall be deposited within 24 hours of receipt in accordance with Administrative Directive 3.2, Handling of Funds.
6. Purchases. All procurements using welfare funds shall be requested and processed in accordance with Administrative Directive 3.3, Procurements, and fiscal procedures as established by the Director of Fiscal Services.
7. Permissible Expenditures. The funds shall be used for the benefit of inmates of any institution in any manner which the Commissioner of Correction deems suitable with the exception that welfare funds shall not be used for the procurement of any good service for which the agency is legally required to provide to the inmate population, including but not limited (1) comfort kits; (2) maintenance supplies; (3) general repair items or for the benefit of agency staff, including but not limited to recreation items for use by staff. The Director of Fiscal Services shall review any requested items or service to ensure that they are consistent with Department standards and the expenditure of funds shall be at the direction of the Director of Fiscal Services.

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8. Receipt. The delivery of items and services shall require verification by facility staff for quantity, description, and condition of product.
9. Inventory. Controllable items and equipment purchased with welfare funds shall be subject to the same controls and procedures as all other Department property, in accordance with Administrative Directive 3.4, Inventory Control.
10. Disbursements. All disbursements from the Correctional General Welfare Fund shall be processed by the Fiscal Services Unit and supported by appropriate documentation of goods/services received.
11. Financial Records. The Fiscal Services Unit shall maintain financial records and submit reports in accordance with the Office of the State Comptroller, Accounting Procedures Manual for Trustee Accounts.
12. Monthly Reports. The following monthly reports shall be prepared by the Fiscal Services Unit and distributed to the appropriate Unit Administrator and respective District Administrator:
 - a. Income Statement. An income statement shall include a detailed listing of the revenues earned during the period, expenses incurred and net income/loss.
 - b. Balance Sheet. The balance sheet shall show the financial position of the fund on a specific date. Financial position is shown by listing the assets of the fund, liabilities and equity.
13. Exceptions. Any exceptions to the procedures in this Administrative Directive shall require prior written approval from the Commissioner.