



Ohio Administrative Code

Rule 5120-5-07 Inmate groups fiscal activities.

Effective: May 23, 2014

(A) This rule establishes procedures for financial accountability of funds generated by inmate groups authorized under rule 5120-9-37 of the Administrative Code.

(B) Fund-raising activities

(1) In addition to any established dues for those groups that are associated with state or national organizations, groups may establish dues, not to exceed six dollars per year, per member, with the approval of the warden or designee.

(2) Inmate groups may, with the approval of the warden or designee, conduct fund-raising activities, including the sale of services or merchandise, which shall not be in competition with the commissary. A vendor license shall be obtained by each group selling services or merchandise, and sales tax must be paid in accordance with state law.

(3) Inmate groups may receive contributions from individuals or groups with prior approval from the warden or designee. Such contributions shall be made to the group to be used for the group's designated purpose and shall not be credited to any individual.

(4) The cashier shall account for money collected through fund-raising activities.

(C) Accountability

(1) Group accounts are to be maintained in a solvent position at all times. Purchase orders shall be issued only if there are sufficient funds available to cover all outstanding obligations. Inmate groups shall obtain approval from the warden or designee prior to making any expenditure in order to prevent a single member or group advisor from incurring expenses on behalf of the group. Other than items for resale, inmate groups shall obtain written approval from the chief of the division of business administration or designee prior to making any expenditure in excess of five hundred



dollars.

(2) Receiving reports shall be prepared for all purchases. Vouchers shall be prepared in the cashier's office for payment.

(3) Inmate groups shall obtain written approval from the warden or designee and the chief of the division of business administration or designee, prior to creating a new account. The cashier's office, when processing inmate group fiscal activities, shall:

(a) Maintain each club's financial activity with a cash journal in a separate account, or as a subsidiary of the industrial and entertainment fund or general club checking account;

(b) Process cash slips and deposit all monies on a regular basis;

(c) Issue all checks for payment from the vouchers; and

(d) Report and pay all taxes due.