**Section 355.3 Receiving and Accounting for Gifts and Donations**

a) Subject to An Act Creating the Illinois Department of Children and Family Services, the Department shall accept, for its direct use and use of its clients, grants, gifts, tangible items such as equipment and devices, and bequests or devises of money or property.

b) When accepting gifts and donations, the Department shall enter each item or amount of money in appropriate accounts as identified below. If the gift is an item, it shall be recorded in the Department's inventory records as appropriate. If the gift is money, it shall be entered in:

1) a Department facility amusement fund in accordance with part 354, if the money is not given to a specific child or for a specific purpose, but is given to a specific Department facility;

2) a child's account in accordance with part 353, if the money is given to a specific child; or

3) special purpose funds administered in accordance with standard Department accounting procedures and state law. This money shall be used for the benefit of Department clients or for official Department business.