

Fund Source Report

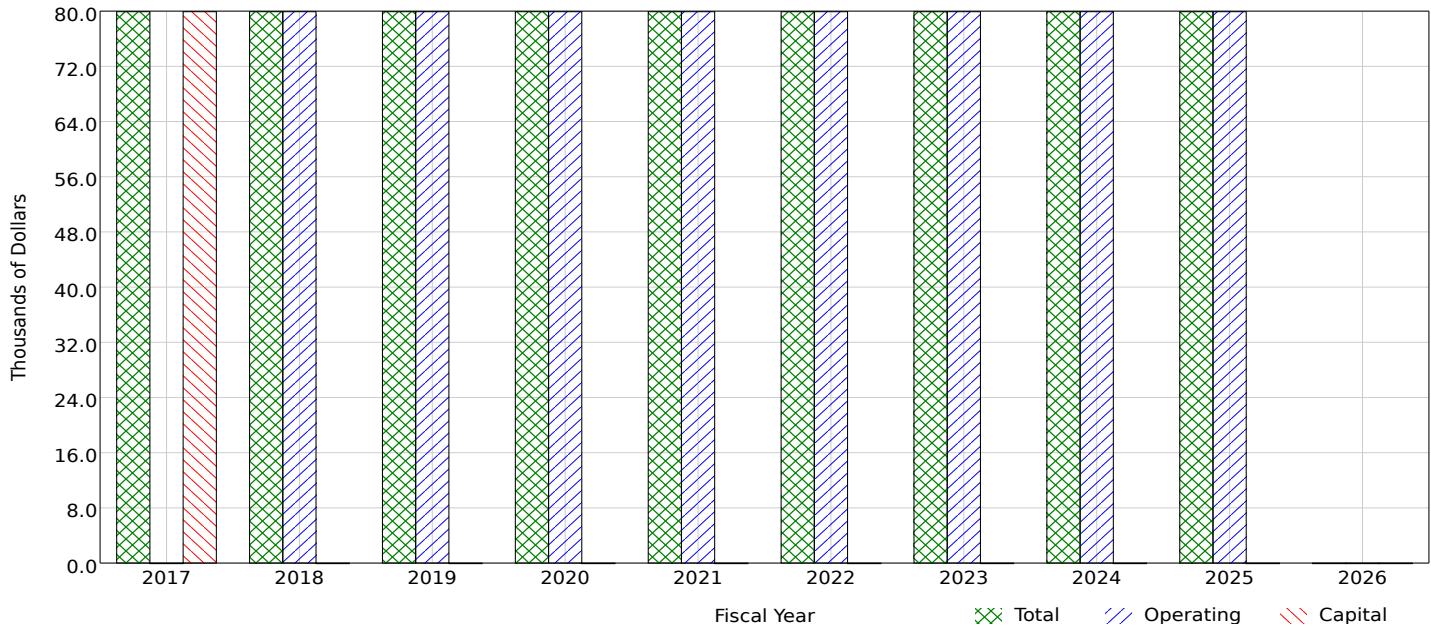
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Anat Fnd

Anatomical Gift Awareness Fund

Year Authorized 2008 Year Repealed Active? Yes Mental Health? No Duplicated? No Fund Group Designated General

Operating and Capital Appropriations



Legal Authority
AS 13.50.160

Source of Revenue
Donations, fees and appropriations.

Restrictions on Use
Donations are segregated within the fund until appropriated for use. Money appropriated to or for use by the fund may be spent for purposes of the fund without further appropriation.

Description and History
Ch 68, SLA 2004 established the anatomical gifts registry and the gift awareness fund. The Department of Administration administers the program. The purposes of the fund are to promote anatomical gifts under AS 13.52 and to administer the donation program.

Statutes provide little clarity on the proper classification of the fund:
Appropriations to the fund may be spent with no further appropriation for purposes of the fund. This provision indicates that appropriations to the fund should be identified as fund capitalizations and that appropriations from the fund would be classified in the "other duplicated" category. There is no record of appropriations to the fund. Appropriations to the fund would prompt reconsideration of the classification of the fund.

Fees paid by a procurement organization go into the fund without appropriation, indicating that appropriations from the fund should be classified as designated general funds.

Donations--voluntary contributions of \$1 or more associated with issuing motor vehicle or identification documents--go into the fund without appropriation. Gifts would normally be classified as statutory designated program receipts (SDPR, code 1108), which are classified as "other" funds. Donations cannot be spent without an appropriation from the fund. Because donations are typically small amounts and carry no expectation that expenditures may be controlled by the donor, donations are considered to be designated general funds rather than SDPR.

In summary, appropriations from the fund are classified as designated general funds. The legislature typically appropriates money from the fund to the DCCED for a named recipient grant to Life Alaska Donor Services, Inc.

August 2021

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Changed the "CBR Sweep" designation to "No" from "Yes" to reconcile to DOF/DLA sweep analysis determination and procedures.