

 <p style="text-align: center;">KENTUCKY CORRECTIONS Policies and Procedures</p>	Policy Number	Total Pages
	Date Filed	Effective Date
	Supersedes Effective Date	
References/Authority	Subject	
KRS 196.035, 196.270, 197.020 ACA 5-ACI-1B-18, 5-ACI-1B-19, 5-ACI-1B-20, 2-CO-1B-10, 2-CO-1B-12, 2-CO-1B-13 CPP 16.4	INMATE CANTEEN	

I. DEFINITIONS

None.

II. POLICY and PROCEDURES

- A. Each institution shall make available an inmate canteen through which inmates may purchase approved items. The operations of each canteen shall be strictly controlled using standard accounting procedures.
- B. The Deputy Commissioner of Adult Institutions or the Director of the Administrative Services Division shall provide each institutional canteen with an annual financial status report and shall inform each institution when Kentucky Centralized Inmate Commissary, Incorporated has caused the canteen funds to be independently audited following standard accounting procedures.
- C. An annual financial status report shall be printed and posted in each institution in an area accessible to the inmate population. This site shall be determined by the Warden.
- D. Profits from the canteen and any vending system connected with the canteen, including interest earned and the sale of handicrafts made by inmates to the general public, shall be used as required by KRS 196.270. All profits of the canteen shall be used exclusively for the benefit of the inmates.
- E. The Commissioner or the Deputy Commissioner for Adult Institutions shall determine the amount each inmate may spend per week at the canteen. A Warden at an institution or designee may make periodic exceptions to the weekly spending limit. An inmate shall not exceed the weekly spending limit without prior approval of the Warden or designee.

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- F. Prices charged at each canteen shall be posted or provided in a location clearly visible or accessible to all inmates.
- G. The canteen shall be responsible for publishing all price lists and shall indicate whether the price of each item includes applicable Kentucky sales tax. All sales taxes shall be remitted to the Kentucky Department of Revenue.
- H. Items available for sale in each institutional canteen or vending system shall be determined by the Warden or designee with consideration given to the security requirements at the institution. A variety of female and male items shall be made available at each institution.
- I. The central and institutional canteen funds shall be audited annually by an independent auditor.
- J. Purchases made with inmate canteen funds are not sales tax exempt. The Commonwealth's tax-exempt status shall not be used for purchases with inmate canteen funds, including from the Commonwealth's Amazon Business account.