

Purpose:

- 1 To provide criteria for accepting donations.
- 2 To clarify the difference between donations and sponsorship.
- 3 To ensure donations are accepted within the parameters set by Canada Revenue Agency.

Policy Statement(s):

- 4 The City abides by regulations set by Canada Revenue Agency when accepting donations.
- 5 Donations must be given voluntarily. City employees cannot receive personal benefit from any donation nor can the donor expect benefit beyond what is regulated by Canada Revenue Agency.
- 6 To accept a donation, departments will assess if:
 - (1) The purpose of the donation is consistent with their mandate, strategic plan, program, and service;
 - (2) The purpose is deemed to be in the public interest; and
 - (3) Any conditions related to the donation are acceptable.
- 7 Public art donations will be accepted as specified in the Public Art Policy.
- 8 Donations that violate City bylaws or policies, laws, and regulations will not be accepted by the City.
- 9 The City reserves the right to decline a donation. If the donation is not accepted, the donor will be advised of the reason.
- 10 A donation receipt, if eligible, may be issued for certain donations that are valued over \$50.00. Donations of services are not eligible for a donation receipt.
- 11 A donor may wish to donate anonymously; however, the City will collect the donor's name and contact information in order to issue a tax receipt. The donor's private information will be treated with confidentiality.

Definitions:

- 12 Donations are similar to a gift but also include situations when donors give funds or services without valuable consideration or with partial consideration given or expected by the donor. The purpose of donation is to enrich the City, not to expect reciprocal special recognition from the City.

References/Links:

- 1 5356-CA Donations Receipt Issuance
- 2 PS-A-2.6 Sponsorship
- 3 3106-CA Public Art
- 4 3106-CP Public Art

Scope/Application:

- 1 This policy applies to all departments that receive donations from third parties.

Authority/Responsibility to Implement:

- 1 Chief Financial Officer

Inquiries/Contact Person:

- 1 Corporate Controller, Financial Services

Policy Monitoring and Evaluation:

- 1 This procedure will be evaluated every three years with revisions made as required.

Document History:

Date	Approved/Reviewed By:	Title:
Approved: February 4, 2020	"Allan Seabrooke"	City Manager