



DISCOVER. GROW. BELONG.

Title: Donation-Flow Through Policy	Date Approved: January 9, 2024
Policy #: GG 1-2024	Council Resolution #: 17-2024
Department: General Government	Revision:
Rescinds:	

Preamble:

The Town of Carberry receives requests from time to time to issue donation receipts to individuals who want to donate money to organizations within the Carberry area that do not have charitable registration numbers. This policy addresses the criteria for issuing donation receipts to individuals or organizations.

General Standards and Regulations:

The purpose of this policy is to establish guidelines for the receipt and flow through of donations meant for entities within the Town of Carberry’s management.

The Town of Carberry is a registered “qualified donee” in the province of Manitoba. This registration with CRA allows the Town to issue official donation receipts for income tax purposes.

A donor cannot choose a specific beneficiary for their gift or ask the qualified donee to give the gift to another non-qualified donee. However, a donor can ask that their gift be used in a particular program of the qualified donee.

Policy:

1. Donations may only be accepted on behalf of an entity within the Town of Carberry’s management. The following are qualified entities:
 - a. Carberry NCL Fire Department
 - b. Carberry Plains Archives
 - c. Carberry Plains Arts Council
 - d. Carberry Plains Cemetery
 - e. Carberry Plains Community Centre
 - f. Carberry Memorial Hall
 - g. Carberry Plains Museum
 - h. Carberry Service for Seniors
 - i. Carberry NCL Handivan
 - j. Carberry NCL Health Action Committee

2. Entities of the Town of Carberry may request in writing, to the Chief Administrative Officer (CAO), the issuing of donation receipts where the entity is fundraising for a special project or event. *See Appendix “A”*. Approval to provide receipts on behalf of the organization will be at the discretion of the CAO. Donation receipts will be subject to the following conditions:
 - a. the minimum amount for which receipts will be issued is \$50.00

- b. the entity must spend any donations received on the sole purpose for which it was approved
3. Donors must specify:
 - a. name of the entity receiving the donation
 - b. name and address of the donor
 - c. wherever possible, the contact and phone number for the non-profit receiving the donation
4. To be eligible, the donors cannot derive any direct benefit from the amounts donated by them. Examples of direct benefits include but are not limited to a ticket to the event, use of property, or dinner or performance at a fundraising event.
5. The Town of Carberry will provide a list of donors, amounts and payment by cheque to the entity within 30 days of receipt of the donation.
6. All expenses incurred by the Town of Carberry will be billed back to the entity.
7. Where organizations are eligible to obtain their charitable number, they will be encouraged to do so as tax receipts will no longer be issued following an acceptable period determined by the CAO.
8. Donations may be accepted by:
 - a. cash
 - b. cheque
 - c. e-transfer
 - d. internet banking
9. All donations will be accepted according to these CRA guidelines:
<https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/receiving-gifts/what-a-gift.html>

Adopted by Resolution of Council # 17-2024 at Carberry, Manitoba, this 9th day of January, 2024.

Appendix "A"

Donation Request Application

Group/Organization Applying: _____

Address: _____

Contact Person(s): _____

Position(s): _____

Telephone or Email: _____

How will funds be used:

Timeline for project/item/program completion: _____

Estimated cost of the project/item/program: _____

Applicant Name (Print): _____ Applicant Signature: _____

Date of Application: _____

For Office Use Only

Date Application Received: _____

Is application approved: _____ yes _____ no

CAO Name (Print): _____ CAO Signature: _____

Date: _____