

TOWN OF MORDEN
POLICY & PROCEDURES MANUAL

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| <i>Reference</i> Finance and Administration | <i>Classification</i> Policy |
| <i>Subject</i> Donation Receipts | <i>Pages</i> 1 |
| <i>Authority</i> Council | <i>Effective Date</i> March 11, 2003 |
| <i>Approved</i> March 11, 2003 #11 | <i>Index</i> F/A – 006 |

Purpose:

The Town of Morden receives requests from time to time to issue donation receipts to individuals who want to donate money to organizations within the Town of Morden who do not have registration numbers. The Town of Morden as a municipal government agency does not require a registration number. This policy addresses the criteria for issuing donation receipts to individuals or organizations.

Procedure:

- 1) Donations may only be accepted for Charitable or Non-Profit organizations.
- 2) Charitable or Non-Profit organizations may request in writing for the Town of Morden to issue donation receipts where the organization is fundraising for a special project. Special projects are defined as Capital Projects with a minimum value of \$5,000.00, not ongoing operating expenditures. Approval may be given by the Chief Administrative Officer to provide receipts on behalf of the organization subject to the following conditions:
 - i. Donation receipts will only be provided for a maximum duration of one (1) year for each special approved project.
- 3) Donors can not specify as to the disbursement of the funds.
- 4) In order to be eligible, the donors cannot derive any direct benefit from the amounts donated by them.
- 5) Where organizations are eligible to obtain their own charitable number, they will be encouraged to do so as tax receipts will no longer be issued following an acceptable time period.
- 6) The minimum amount for which receipts will be issued is \$25.00.