

 <p>Mackay REGIONAL COUNCIL</p>	COUNCIL POLICY	
	Receipt of Donations	
	POLICY NO	059
	DEPARTMENT	Organisational Services
	PROGRAM	Governance & Safety
ENDORSED BY COUNCIL 9 December 2020 Resolution: ORD-2020-340		

1.0 Scope

This Policy defines Mackay Regional Council's (MRC's) expectations with respect to the receipt of donations from a member of the public, community group or organisation.

2.0 Purpose

The purpose of this Policy is to provide clear parameters for decision-making regarding the receipt of donations and to define the requirements and process for consideration of such offers. This will ensure all decisions to either accept or reject offers of donations are made consistently within the core guidelines and values of MRC.

3.0 Reference

- *Income Tax Assessment Act 1997*
- Mackay Regional Botanic Gardens Donations Procedure
- Artspace Gift Fund
- Memorial Monument and Plaque Requests Policy
- Roadside Memorials Policy
- Gifts and Benefits Policy
- Artspace Mackay - Deductible Gift Recipient (DGR) Fund Policy
- Collection Development Plan

4.0 Definitions

To assist in interpretation the following definitions shall apply:

Council shall mean the Mayor and Councillors of Mackay Regional Council.

Donation shall mean a monetary or non-monetary gift or contribution that is voluntarily transferred by a member of the public, community group or organisation to MRC without compensation or benefit, for the benefit of the community.

MRC shall mean Mackay Regional Council.

Tied Donation shall mean a donation tied to a specific purpose.

Untied Donation shall mean a donation not tied to a specific purpose.

5.0 Background

This policy is to provide an understanding for a member of the public, community group or organisation, on how they can make a donation to MRC by either a monetary or non-monetary gift or contribution and to clearly understand MRC's requirements on its decision as to why a donation may or may not be accepted.

6.0 Policy Statement

6.1 Donation

A member of the public, community group or organisation may make a donation to MRC by:

- contacting the Director of Organisational Services; or the
- donations box located in Artspace.

Depending on their suitability, donations can be tied to specific areas within MRC for example:

- Mackay Regional Botanic Gardens
- Mackay Orchid House
- Parks & Reserves
- Property Services
- Museums
- Artspace
- Libraries
- Youth/Neighbourhood Centres

The Director Organisational Services has authority to approve or refuse the receipt of the donation.

All documentation in relation to the receipt or refusal of the donation is to be recorded in MRC information management system.

Once the donation has been accepted and acknowledged by MRC, it is at the discretion of Director Organisational Services as to how the donation is managed, unless it has been donated for a specific purpose.

MRC appreciates all donations, however MRC does have the discretion to refuse a donation if the donation is inconsistent with MRC's values or operational objectives.

This Policy does not address other forms of assistance that may be better defined as tied or untied grants, cash or in-kind support as part of a sponsorship or partnership arrangement, or other agreement in which benefits are exchanged between the parties as part of the agreement for the assistance. Such assistance and agreed exchange of benefits is usually arranged through a negotiated contractual agreement.

7.0 Review of Policy

This policy will be reviewed when any of the following occur:

1. The related documents are amended or replaced.
2. Other circumstances as determined from time to time by a resolution of Council.

Notwithstanding the above, this policy is to be reviewed at intervals of no more than three (3) years.

Version Control:

Version	Reason / Trigger	Change	Endorsed / Reviewed	Date
1	New Policy		Council	04.07.12
2	Review of Policy	Amendments made	Council	16.12.15
3	Review of Policy	Amendments made	Council	25.10.17
4	Review of Policy	Update	Council	9.12.20