

# Donations Received Operational Procedures

DRAFT

## Document

Version	Status	Date
1.0		

# 1. Introduction

- 1.1 These procedures should be read in conjunction with the Council’s Donations Policy.
- 1.2 These procedures fall within the general delegations to Chief Executive, Directors, Chief Officers of the Integration Joint Board, Areas Managers and the Heads of Services (“the Chief Officers”) – subject to the General Provisions and Limitations, the Chief Officers are authorised to “Apply for, acknowledge receipt of, accept, administer and properly allocate and account for grants and monies received by the Council from external bodies” (para A26 of Scheme of Governance).

# 2. Procedures for Donations

- 2.1 If a potential donor approaches the Council, the following procedure should be followed:
  - An assessment of the donation should be carried out in accordance with Donations Policy to determine whether the donation should be accepted, in accordance with the Checklist at Appendix A. This should be completed via the Online Form available on the Finance Hub [LINK TO BE PROVIDED IN FINAL VERSION]
  - If it is assessed that the donation should be accepted, authorisation for accepting the donation must be as follows:

<b>Value of Donation</b>	<b>Authorised to Approve</b>
<£1,000	Responsible Officer/ Budget Holder
£1,001 - £10,000	Chief Officer of the Service, in consultation with the Finance Business Partner
£10,001 - £50,000	Head of Finance
>£50,001	Policy Committee/Council

- 2.2 Where a decision is made to decline a donation, the completed form should be forwarded by the Service to the Head of Finance, and approved as follows:

<b>Value of Donation</b>	<b>Authorised to Approve</b>
< £10,000	Head of Finance
> £10,000	Head of Finance, in consultation with the Chief Executive and the Leader

- 2.3 Where cash donations are received, for example in collection boxes, these should be separately identified as a group of donations within the donations register and financial ledger cost centre to be separately identified.
- 2.4 Where donations are sought for the acquisition and purchase of items and are collected for this purposes, these should be separately identified within the donations register and financial ledger cost centre to be separately identified.
- 2.5 The Donation should be recorded on the Councils Donation Register with a discrete Reference No.
- 2.6 The Donations Register will include the following information:
- The value of the donation;
  - The source of the donation;
  - Any scheduled reporting requirements;
  - The purpose of the donation (if any);
  - The Responsible Person/ Budget Holder for the Administration of the donation;
  - The financial code that the donation is received to (this should be the relevant service cost centre and subjective **6405**).

## Appendix A – Checklist for Assessment of Donations

	Response
<b>Details of the Donation</b>	
1.1 Name on donor	
1.2 Value of donation	
1.3 Source of the donation	
1.4 Contact details of donor <ul style="list-style-type: none"> <li>• E-mail address</li> <li>• Telephone number</li> <li>• Address</li> </ul>	
1.5 Does the donor want to remain anonymous? (if so, the name will only be used to process payment)	
1.6 What specific service/ activity does the donor which the money to be allocated to (if any)?	
1.7 Are there any specific reporting requirements?	
1.8 Name of Responsible Person/ Budget Holder and Job Title	
1.9 Financial code that the donation is to be received to?	Xxxxxxx <b>6405</b>
<b>Assessment of the Donation</b>	
2.1 How will the donation benefit the community?	
2.2 How will the donation enhance the services of Aberdeenshire Council?	
2.3 Have you confirmed that the donation is not replacing the Council's statutory responsibilities?	
2.4 Have you confirmed that the donation does not restrict the Council's ability to carry out its duties fairly and ethically?	
2.5 Which of the Council's strategic priorities does the donation align to?	
2.6 Perform a check against the individuals involved to confirm there is no known illegal activities, corruption or money laundering. Refer to attached guidance "Know your donor – key questions" <a href="#">Tool 6.pdf (publishing.service.gov.uk)</a>	

2.7	Are you aware of any circumstances that would indicate that the Donor is experiencing vulnerable circumstances? Refer to attached guidance "Responding to the needs of people in vulnerable circumstances" <a href="http://ciof.org.uk">Chartered Institute of Fundraising - Treating donors fairly (ciof.org.uk)</a>	
2.8	Does any Officer directly involved with the donation or service in receipt of the donation have any potential conflict of interest? If so, has this been recorded on the Donations Register.	
<b>Conclusion</b>		
3.1	Should the Council accept the donation?	Yes/ No
3.2	If Yes, obtain the required authority in accordance with Para 2.1	
3.3	If Yes, record details on Donations Register.	
3.4	If No, obtain the required authority in accordance with Para 2.2	
3.5	If No, respond to Donor with reasons for rejection in line with Policy.	

Signed as Approved

Date of Approval