



Newfoundland & Labrador  
**Public Libraries**

<b>Donations</b>			
<b>Policy No.</b>	OP-O-004	<b>Division</b>	Operations
<b>Related Procedures</b>	OP-O-004-PR	<b>Effective Date</b>	April 1, 2019
<b>Related Policies</b>	4.50 Library Materials Sales	<b>Supersedes</b>	4.20 Donations

**1. Purpose and Scope**

- 1.1.** The Provincial Information and Library Resources Board (PILRB) regularly receives donations of money, books and other materials through its local libraries. A policy is required to provide direction to staff on their acceptance and the issuing of receipts.

**2. Policy**

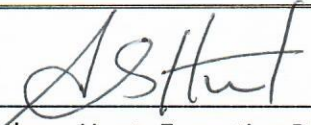
- 2.1.** As a charitable organization the PILRB is permitted to grant tax receipts if requested in accordance with Canada Revenue Agency regulations and the criteria outlined in the Donations Procedure.
- 2.2.** Staff reserve the right to refuse acceptance of a donation if the material is deemed to be of no value to the library.
- 2.3.** Once donated the material becomes the property of the Library and it has complete jurisdiction over their disposal therefore the items will not be returned to the donor.

**3. Procedure**

- 3.1.** The Executive Director and the Director of Financial Operations will ensure that procedures are developed and implemented in accordance with this policy.

<b>References</b>
Canada Revenue Agency Regulations
Library Materials Sales

Approval History	
Approved by Executive Director	October 1, 2012
Revision	December 7, 2015
Revision	February 2019
Revision	April 1, 2019

Approved By:   
Andrew Hunt, Executive Director

Date: 