



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>	March 14, 2024
<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**

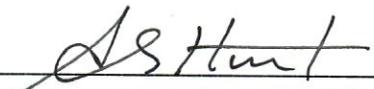
- 2.1.** As a charitable organization the PILRB is permitted to grant tax receipts if requested in accordance with Canada Revenue Agency regulations and the criteria outlined in the Donations Procedure.
- 2.2.** Staff reserve the right to refuse acceptance of a donation if the material is deemed to be 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
Review	March 14, 2024

Approved By:   
Andrew Hunt, Executive Director

Date: March 14/2024