OBJECTIVES

This Procedure has been developed to:

- Provide individuals involved in collecting, accounting for, utilizing, or monitoring Canadian dollar monetary charitable contributions (herein after referred to as “donations”) at Alberta Health Services (AHS) with additional processing and procedure information;
- Ensure all donations are effectively managed to increase AHS’ ability to accurately and completely account for all donations received; and
- Ensure timely utilization of donated funds in accordance with donor designation, or stipulations of a foundation.

This Procedure is intended to assist individuals in complying with the AHS Monetary Charitable Contributions Policy (#1175) (“AHS Donations Policy”).

APPLICABILITY

Compliance with this document is required by all Alberta Health Services employees, members of the medical and midwifery staffs, Students, Volunteers, and other persons acting on behalf of Alberta Health Services (including contracted service providers as necessary) who have responsibility for donations.

This policy does not apply to sponsorship payments or funding agreements with foundations related to the purchase of capital equipment and/or renovation or construction of facilities where AHS accepts the financial risk while foundations raise money to repay AHS, as set out in the AHS Foundation Funding Agreement Standard (#FR-003).
ELEMENTS

1. Roles and Responsibilities and Segregation of Duties

   1.1 Individuals with roles requiring them to collect, account for, utilize, or monitor donations at AHS, must read, understand, and comply with the AHS Donations Policy. Refer to Section 3 of the AHS Donations Policy for information on roles and required responsibilities.

   1.2 Segregation of duties shall be maintained between the functions of collecting donations, recording transactions related to donations, utilizing donated funds, and issuing an official donation tax receipt. In cases where adequate segregation of duties is not possible, compensating controls shall be established. For assistance in developing compensating controls in regards to donation collection, please contact the Cash Management Department at chtreasury@ahs.ca

2. Acceptance of Donations from Individual Donors

   2.1 General Guidelines for Donation Acceptance:

      a) If the individual donor wishes to donate to a site supported by a foundation, auxiliary or trust (herein after referred to as “foundation”), the cash custodian will direct the donor to the foundation to make a donation.

      b) In conjunction with Section 2.1 (a), if a donor does not agree to provide funding to AHS through a foundation, the following steps shall apply:

         (i) Where applicable, the cash custodian shall advise the donor that a donation directed to a foundation will be disbursed by the foundation to AHS if the foundation is informed that the donation is designated for AHS’ use only.

         (ii) If the donor insists on donating directly to AHS, the cash custodian shall:

          • Advise the donor that the donation cannot be accepted directly by AHS but the foundation supporting the site can accept and designate the donation for AHS if the donor wishes; or

          • contact Finance, Revenue (herein after referred to as “Revenue”) if clarification or assistance is required.

      c) Only donations in the form of cash, cheque or money order will be accepted directly by AHS.

      d) All donation cheques must be made payable to “AHS” or “Alberta Health Services”, and shall not be accepted if made out to a different payee. If a donation cheque made out to a different payee is provided to AHS via mail, the cash custodian, where possible, will return the cheque to the
donor, and request that the cheque be re-issued with the correct payee name.

e) A Donation Record Form must be completed for donations received from individual donors in person or through mail, including batch donations.

f) Donors or their representatives cannot select more than one broad purpose on the Donation Record Form, and are not able to further designate donated funds to specific expenditure types or purchases.

g) If the donor or the donor’s representative wishes to divide the donation to various designations, a separate Donation Record Form must be completed for each designation.

h) Donors are to indicate on the Donation Record Form if they require donation tax receipts, wish to remain anonymous, or are donating in honour or in memory of someone.

i) The amount of donation indicated on the Donation Record Form shall reconcile with the amount of cash, cheque or money order received from the donor.

j) The top copy or Copy 1 of the form will be retained by the cash custodian. A copy of this form shall be scanned and emailed to the following departments on a daily basis:

   (i) Accounts Receivable – AHS.Donations@ahs.ca; and

   (ii) Revenue – Finance.Donations@ahs.ca

k) The cash custodian shall prepare a separate deposit slip on a daily basis for all donations received. The deposit amount must reconcile with the total amount of donations per the completed Donation Record Forms.

l) All completed Donation Record Forms may be subject to audit or examination.

m) Copies of all completed Donation Record Forms must be retained pursuant to the AHS Records Retention Schedule (1133-01).

n) By no later than July 31 of the following fiscal year, Accounts Receivable shall provide External Financial Reporting with a log of donations received in a fiscal year for which donation tax receipts were issued. The log shall include the donations tax receipt number and issuance date, donor name, donation amount, and general ledger code.

2.2 Specific Procedures for Donations Made in Person at Sites Not Supported by a Foundation:
a) The individual donor, the donors’ representative in the case of a batch donation, or the cash custodian, if requested by the donor or the donors’ representative, completes the Donation Record Form. When completing the form, a single broad purpose category shall be selected. If the cash custodian is completing the Donation Record Form, the broad purpose designation is to be obtained from the donor or the donors’ representative.

b) In case of a batch donation, a list providing details of each donation included in a batch shall be obtained by the cash custodian from the donors’ representative, and shall be attached to the Donation Record Form. Such list shall include information required under the donor information and donation sections of the Donation Record Form as follows:

(i) Name of the donor;
(ii) address of the donor;
(iii) phone number of the donor;
(iv) whether or not the donor would like to remain anonymous;
(v) if tax receipt is requested by the donor;
(vi) method of payment (i.e., cash, cheque or money order); and
(vii) amount of donation.

c) The donor or the donors’ representative is to sign and date the completed Donation Record Form to indicate agreement with the completed form.

d) The cash custodian reviews the Donation Record Form for completeness and accuracy, in consideration of the general guidelines provided in Section 2.1, indicates on the form the functional centre string and revenue secondary account code to be used for recording the donations, and then signs and dates the form.

e) Once signed and dated by the cash custodian, the bottom copy or Copy 2 of the Donation Record Form is to be given to the donor, or the donors’ representative.

f) In exceptional circumstances where the donor or the donors’ representative wishes to designate the donation to a purpose other than those listed on the Donation Record Form, the cash custodian will:

(i) Advise the donor or the donors’ representative that AHS can only accept donations directly from donors if the funds are either undesignated or designated for broad purposes pre-defined by AHS on the Donation Record Form; or
2.3 Specific Procedures for Donations Sent Through Mail to Sites Not Supported by a Foundation:

a) Undesignated donations sent through mail by an individual donor, or the donors’ representative in the case of batch donations shall be accepted upon receipt. The cash custodian shall complete the *Donation Record Form* to the extent possible.

b) For designated donations, the cash custodian will review the designation per the documentation provided by the donor to determine if such donations can be assigned to a broad purpose category.

(i) If the donation can be assigned to a broad purpose category, the cash custodian will accept the donation, select the appropriate broad purpose on the *Donation Record Form*, and attach supporting documentation to the form.

(ii) If the donation cannot be classified into a broad purpose category:

- The cash custodian shall contact the donor or the donors’ representative, and request the donor or the donors’ representative to redirect the donation to a broad purpose. Once the appropriate broad purpose is identified, the cash custodian shall accept the donation, select the appropriate broad purpose on the *Donation Record Form*, and attach supporting documentation to the form.

- If a broad purpose cannot be agreed upon, the cash custodian will inform the donor or the donors’ representative that the cheque will be returned by AHS. If clarification or assistance is required, the cash custodian will contact Revenue.

- In case of an anonymous donation, or if the contact information of the donor or the donors’ representative is not available, the cash custodian will accept the donation, complete the *Donation Record Form*, and select "Area of Greatest Needs" of the receiving site as the designation.

c) If details per Section 2.2 (b) are not included in the batch donations received through mail, the cash custodian, where possible, shall contact and request the donors’ representative to provide the missing information.

d) Copy 2 of the completed *Donation Record Form* will be retained by the cash custodian.

3. **Acceptance of Bequests**

3.1 AHS shall accept a bequest directly if:
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a) The bequest is undesignated; or

b) the Zone, site, or program the bequest is designated to is not supported by a foundation.

3.2 Notwithstanding Section 3.1, if a bequest is designated to a Zone, site or program supported by a foundation:

a) Any written notification received by a program area that AHS is a beneficiary of an estate of a deceased person (herein after referred to as an "estate") shall be promptly forwarded to Revenue;

b) Revenue shall request the administrator or executor of the estate to direct the bequest to a foundation upon receipt of the written notification referred to in Section 3.2 (a); and

c) if the request per Section 3.2 (b) is not approved by the administrator or executor of the estate, AHS shall accept the bequest directly.

3.3 Revenue shall coordinate with Legal Services and other appropriate departments to complete any bequest documents requiring acknowledgement or signature of an AHS authority. Revenue shall return completed documents to the administrator or executor of the estate in a timely manner.

3.4 For purposes of Section 3.3, an AHS authority means a Program or Finance Director, or higher.

3.5 A bequest accepted directly by AHS shall be:

a) Classified as unallocated revenue if received without any designation;

b) assigned to the "Area of Greatest Needs" of the Zone, program, site or unit the bequest is designated to, provided that the bequest is not required to be used for specific projects or expenditures within such Zone, program, site, or unit; or

c) allocated to specific projects or expenditures if required to be used for such purposes within a Zone, program, site or unit.

4. Acceptance of Donations Through a Physician Donation Arrangement

4.1 The program area shall obtain donation letters signed by Physicians when establishing a new Physician donation arrangement, or renewing an expiring or expired Physician donation arrangement. The program area shall provide a copy of the Physician donation letters to Revenue and BAS.

4.2 The amount of donations received through a Physician donation arrangement shall be tracked by BAS.

4.3 By no later than January 31, BAS shall forward to Accounts Receivable, the following documents:
a) A copy of the Physician donation letter; and

b) the summary of donations made by each Physician in the immediately preceding calendar year.

4.4 Donations received through a Physician donation arrangement will be allocated to the specific Zone, site, program, unit, or project in accordance with the Physician donation letter.

5. **Acceptance of Donations from Foundations**

5.1 The program area shall obtain from the foundation a funding letter or equivalent document indicating the purpose of or stipulation(s) imposed on the donated funds.

5.2 Donations received from a foundation shall be allocated to the specific Zone, site, program, unit, or project in accordance with the foundation’s funding letter.

5.3 Where a foundation will reimburse AHS for **qualifying expenses** incurred, as set out in the funding letter:

a) A record of qualifying expenses incurred is to be maintained by the program area or **account holder**.

b) The program area, with assistance from BAS, or General Ledger Department (herein after referred to as “General Ledger”), as required, shall submit a request for funding to the foundation, or an invoice request to Accounts Receivable, along with supporting documentation, on a quarterly basis at minimum, or in accordance with mutually agreed timelines established by the foundation and AHS.

c) Where applicable, Accounts Receivable shall issue an invoice to the foundation in a timely manner in accordance with the **Invoice Requisitions Non-Patient Provincial Standard** (AR Invoice Provincial-001).

d) The program area will respond to any queries from the foundation regarding qualifying expenses, and provide additional supporting documentation to the foundation, as required, in a timely manner.

e) If payment is not received from the foundation within 30 calendar days of issuing the invoice or submitting the request for funding, except where noted in Section 5.3 (f), the applicable program area or the account holder shall follow up with the foundation.

f) For instances where blanket disbursement timelines have been set and agreed upon by AHS and the foundation (e.g., foundation will only disburse funds to AHS on the last business day of each fiscal quarter), Revenue shall follow up with the foundation if funds are not received within the set timelines.
6. Issuance of Charitable Donation Tax Receipts

6.1 Donation tax receipts shall be issued by the Accounts Receivable department for:
   a) Donations received by AHS directly from individual donors or donors’ representatives either in person or through mail;
   b) bequests; and
   c) donations received through a Physician donation arrangement.

6.2 Donation tax receipts shall be issued to the donor in accordance with Canada Revenue Agency (CRA) requirements and the following rules:
   a) A tax receipt shall be issued if the donation is greater than $20, or if requested by the donor;
   b) the tax receipt shall be signed by an individual authorized by AHS to acknowledge donations;
   c) tax receipts shall be issued within ten (10) business days from the date the donation is received, unless donations are received through a Physician donation arrangement which are to be issued in accordance with Section 6.3;
   d) the tax receipt shall be issued only for the amount donated and to the donor which made the donation; and
   e) preferably, the tax receipt shall be issued to the donor along with a thank you letter.

6.3 By no later than February 28, Accounts Receivable shall issue a donation tax receipt for the total amount of donations received by AHS in the immediately preceding calendar year from each Physician who donated to AHS through a Physician donation arrangement.

6.4 The top copy of the donation tax receipt shall be issued to the donor, while the bottom copy shall be retained by Accounts Receivable. Copies of all official donation tax receipts shall be retained in accordance with the AHS Records Retention Schedule (1133-01). All official donations tax receipts may be subject to audit or examination.

6.5 If an error is made on an issued donation tax receipt, a replacement receipt shall be issued in a timely manner. The copy of the original donation tax receipt shall be retained and marked “cancelled”. The replacement receipt must include:
   a) All of the required CRA information;
   b) the serial number of the original receipt; and
   c) a statement that it replaces the original receipt.
6.6 If a donation cheque received from an individual donor is returned by AHS’ bank due to insufficient funds in the donor’s bank account (“NSF” cheque), Accounts Receivable shall:

   a) Inform the donor in writing of the NSF donation cheque, and that a tax receipt will not be provided by AHS, if a donation tax receipt has not yet been issued to the donor; or

   b) mark the bottom copy of the donation tax receipt “cancelled”, and inform the donor in writing of the cancellation of the donation tax receipt associated with the donation NSF cheque, and that such receipt must not be used for tax purposes, if a donation tax receipt has been previously issued to the donor.

7. Issuance of Donation Thank You Letters

7.1 Donation thank you letters:

   a) Shall be prepared by Accounts Receivable, and

   b) shall be sent to the donor in a timely manner, preferably within ten (10) business days of receiving the donation, and together with the associated donation tax receipt, where possible.

7.2 The thank you letter should, at a minimum:

   a) Be personally addressed to the donor;

   b) include a statement of appreciation for the receipt of the donation; and

   c) be signed by a staff member of AHS, preferably by a supervisor or higher.

7.3 In situations where the donation is not clearly designated by the donor or donors’ representative, the thank you letter shall include a section indicating AHS’ assumption on, or interpretation of the donor designation, and that any concerns regarding such assumption or interpretation shall be communicated to Revenue. The applicable process is as follows:

   a) The donor will inform Revenue of any concerns regarding AHS’ assumption on, or interpretation of the donor designation.

   b) Revenue shall address any concerns referred to in Section 7.3 (a) by:

      (i) Retrieving the relevant Donation Record Form;

      (ii) following up with the cash custodian who completed the Donation Record Form, if needed;

      (iii) revising the designation, if needed, as per discussion or communication with the donor; and
(iv) following up with an email or letter to the donor to confirm the revised designation. The email or letter to confirm the revised donor designation is to be retained for audit or examination purposes.

7.4 For memorial batch donations, a letter should also be sent by Accounts Receivable to the family of the deceased individual, or other individual(s) as identified by the funeral home. This letter should indicate who made donations in memory of the deceased individual, to notify the family members, or other individual(s), as appropriate, and allow them to send personal thank you cards, if they wish to do so.

8. Accounting for Donations

8.1 Revenue recognition shall be done in accordance with Public Sector Accounting Standards. Undesignated donations are recognized as revenue upon receipt. Designated donations are deferred upon receipt, or upon establishment of a receivable, and then recognized as revenue when utilized in accordance with the donor designation or stipulations of the foundation.

8.2 Donations received directly by AHS, including donations from individual donors and bequests, shall be recorded in accordance with the following guidelines:

a) Undesignated donations or bequests shall be coded to an unrestricted global functional centre string identified by Revenue.

b) Restricted functional centre strings corresponding to broad purpose categories, or to the estate’s designation shall be created for designated donations or bequests.

c) Designated donations from individual donors shall be coded to the appropriate restricted functional centre strings based on the designation indicated on the Donation Record Form; whereas, designated bequests shall be coded to the restricted functional centre strings identified by Revenue, in coordination with BAS.

d) If an appropriate restricted functional centre strings do not exist yet, donations or bequests shall be coded to a holding functional centre string identified by Revenue, and then transferred by Revenue, in coordination with BAS, to the appropriate restricted functional centre strings once these are set up in the accounting system.

e) Donations designated for the same broad purpose within a Zone, program, site, or unit shall be combined and held in a single restricted broad purpose functional centre string.

f) Accounts Receivable shall enter the donations or bequests into the accounting system using the functional centre strings and secondary accounts specified on the Donation Record Forms or provided by Revenue. The donation amounts entered into the accounting system shall
reconcile with the amounts per the *Donation Record* Forms, or the amount of bequests actually received.

g) Revenue, upon confirming with the donor the revised designation of donations referred to in Section 7.3, is required to prepare any journal entries necessary to re-categorize the donations.

8.3 Donations received through a Physician donation arrangement shall be recorded in accordance with the following guidelines:

a) Restricted functional centre string corresponding to the designation per the Physician donation letter shall be created.

b) BAS shall prepare a journal entry to record the donations received through a Physician donation arrangement by reclassifying such donations from an expense secondary account to a revenue secondary account, identified by Revenue, within the appropriate restricted functional centre string.

8.4 Donations received from a foundation shall be recorded in accordance with the following guidelines:

a) Undesignated donations received from a foundation shall be coded to an unrestricted global functional centre string identified by Revenue.

b) Restricted functional centre strings shall be created for designated donations received from a foundation.

c) Designated donations from a foundation shall be coded to the appropriate restricted functional centre string in accordance with the funding letter or equivalent document indicating the stipulations of the foundation, or based on other relevant information provided by the foundation.

d) Donations designated by the foundation for the same purpose within a Zone, program, site, or unit, and without a specified utilization period, or financial reporting or surplus repayment requirements shall be combined and held in a single restricted functional centre string.

e) Notwithstanding section 8.5 (a), reimbursement payments from foundations may be recorded in unrestricted functional centre strings where the associated qualifying expenses are held. Revenue shall subsequently prepare a high level journal entry to reclassify the funds and related expenses from unrestricted to restricted for financial reporting purposes.

f) Donations received from foundations shall be processed by Accounts Receivable, based on coding information provided by the foundation, BAS, General Ledger, Revenue, or the program area, as applicable.
8.5 All journal entries to record or adjust donations revenue shall be prepared in compliance with the AHS Journal Entry Standard (FR-001).

9. Utilization and Monitoring of Donations

9.1 Donations designated for a broad purpose or received without a set utilization period shall be fully utilized preferably within twelve (12) months of receipt of the donation. In cases where such funds cannot be fully utilized within 12 months of receipt, the program owners shall provide Finance in writing with a justification for the accumulation of funds, and a strategy, including an estimated timeframe, for utilization.

9.2 The program area or account holder is to complete a Donations Account Terms of Reference (TOR) Form to document the utilization strategy for donations, and acknowledge the conditions associated with the creation of a restricted functional centre string for donations. Applicable guidelines are as follows:

   a) The Donations Account TOR Form shall be completed for each restricted functional centre string associated with donations designated for broad purposes, or donations without a set utilization period regardless of the source of donations.

   b) A request to create a new restricted functional centre string for donations designated for a broad purpose, or donations without a set utilization period shall be supported by a Donations Account TOR Form approved by:

      (i) The program or site Director or higher, if the account is site specific;

      (ii) the Chief Zone Officer or designate, if the account is zone specific;

      (iii) BAS; and

      (iv) Revenue.

   c) Original copies of the Donations Account TOR Form and supporting documentation will be retained by Revenue.

9.3 Revenue shall:

   a) Monitor the utilization of donations held in restricted functional centre strings, identify unnecessary accumulation of such funds, and coordinate with the program area, account holders, and/or BAS to address any underlying issues and improve funding utilization;

   b) coordinate with program area, account holders, and/or BAS to clear any deficits in restricted donation functional centre strings; and
c) review samples of expenses charged against restricted donation functional centre strings on a monthly basis to confirm the validity of these expenses in relation to donor designations, or stipulations of a foundation.

9.4 The program area or account holder shall monitor the funding balances of restricted donation functional centre strings, and review the associated transactions on a regular basis to ensure donations are spent in a timely manner in accordance with donor designation, or stipulations of a foundation.

10. **Return, Retention, and Utilization of Surplus Foundation Funds**

10.1 Where a foundation has provided funding for a project or initiative in advance to AHS, the foundation requires surplus funds to be returned, and surplus funds are available at the conclusion of the funded project or initiative, the program area or account owner, in coordination with BAS or Revenue, shall ensure that:

a) A reconciliation is performed to ensure recovery of all valid expenses;

b) a request for retention or repurposing of surplus funds is submitted to the foundation, within the period specified by the foundation, if a valid alternative use of foundation funds exists within the account owner’s program area or another program area within AHS; and

c) surplus funds are returned to the foundation in the absence of a valid alternative use of foundation funds within the account owner’s program area or another program area within AHS.

10.2 The amount of surplus funds to be returned to the funding agency shall reconcile with the funding balance reported by AHS, and agreed to by the foundation at the conclusion of the project or initiative.

10.3 The payment requisition for the return of surplus funds shall be approved by a Senior Operating Officer (or equivalent) or higher, and shall be sent to Revenue together with a copy of the financial report submitted to the foundation, and a written confirmation from the foundation that it is in agreement with the amount of surplus reported by AHS. Revenue shall review the payment requisition for accuracy and completeness, and then submit the payment requisition to Accounts Payable for processing.

**DEFINITIONS**

**Account Holder(s)** means the person(s) responsible for utilizing donated funds at the AHS zone, site, program or unit receiving the donation.

**Batch Donation** means a set of donations received from various donors, including but not limited to, donations collected by a funeral home, religious group, or club/association.

**Bequest** means property donated from the will of a deceased person. For the purposes of this procedure, bequest refers to monetary bequests only.
**Broad Purpose** means broad uses for donated funds. Broad purposes applicable to donations received directly from individual donors have been pre-defined by AHS through the *Donation Record* form.

**Cash Custodian** means the AHS employee who is collecting the donation on behalf of AHS.

**Designation** means a stipulation or restriction placed by a donor on the utilization of donated funds.

**Donation(s)** means a monetary or non-monetary gift(s) contributed to AHS from a donor for the benefit of AHS. For the purposes of this procedure, donation(s) refers to Canadian dollar monetary donations only.

**Donor(s)** means an individual or organization who has contributed a donation to AHS, either directly or indirectly through a foundation. For the purposes of this procedure, donor(s) pertains to an individual donor, an organization, a Physician with a donation arrangement with AHS, or an estate of a deceased person providing a bequest.

**Foundation, Auxiliary or Trust** means a registered charity established in Alberta under the *Regional Health Authorities Act* (Alberta), *Societies Act* (Alberta), *Companies Act* (Alberta) or other legislation, authorized by law to solicit, receive, invest and manage gifts from community donors for the benefit of its charitable purposes and for the benefit of AHS and Albertans as a whole.

**Physician Donation Arrangement** means an arrangement whereby a Physician agrees to donate to AHS a portion or all of their Physician fees, including by not limited to, Physician interpretation fees or honorarium fees, through an automatic deduction prepared by AHS before the fees are paid to the Physician.

**Program or Program Area** means and includes, but is not limited to, the department, division, service, sector or group within the AHS organizational structure (e.g., mental health or diagnostic imaging, etc.).

**Qualifying Expense** means an expense that is compliant with designations placed on the use of donated funds.

**Site(s)** means an AHS operated facility such as a general hospital, auxiliary hospital, long-term care facility, stand-alone psychiatric facility, and community ambulatory care centre.

**Sponsorship** means a mutually beneficial relationship between a provider of funds and/or in-kind goods and services (“the sponsor”) with AHS in return for recognition, rights and association, or other promotional consideration that can be used for commercial advantage.

**Zone** means one of the five geographic zones of AHS.

**REFERENCES**
- Alberta Health Services Governance Documents:
  - *Monetary Charitable Contributions* Policy (#1175)
  - *Access to Information* Policy (#1105)
o Collection, Access, Use, and Disclosure of Information Policy (#1112)
o Information Security and Privacy Safeguards (#1143)
o Records Management Policy (#1133)
o Records Retention Schedule (#1133-01)
o Cash Handling Standard (#TREAS-003)
o Journal Entry Standard (#FR-001)
o Invoice Requisitions Non-Patient Provincial Standard (AR Invoice Provincial-001)

- Alberta Health Services Resources:
  o AHS Mission, Values & Strategic Direction
  o AHS Foundations by Zone Map

- Non-Alberta Health Services Documents:
  o Canada Revenue Agency Website – Charities and Giving – Issuing Receipts

VERSION HISTORY

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