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Date: June 17, 2009

To: Members of Council

From: Lorne Sossin, Interim Integrity Commissioner  
Winnie Li, Director, Council & Support Services, City Clerk's Office  
Mike St. Amant, Director, Accounting Services

Re: **Donations to Council Member-Organized Community Events - Procedures and FAQ's**

The purpose of this memo is to clarify from the Integrity Commissioner, City Clerk's Office and Accounting Services perspective the rules and procedures regarding Donations to Member-Organized Community Events.

At its meeting on July 15, 16 and 17, 2008, City Council approved a report from the Integrity Commissioner titled "*Report on Issues Arising Out of Operation of Members Code of Conduct and Complaint Protocol*" and included in the report, the *Donations to Council Member-Organized Community Events Policy*. City Council directed the City Clerk, in conjunction with the Treasurer, to develop detailed guidelines regarding the receipt and accounting of donations for Council Member-Organized Community Events, including the administration of surplus funds. At the same time, the Integrity Commissioner has received numerous enquiries from Councillors and their staff concerning how the policy applies to various community events.

Attached to this memo are the documents jointly developed by our offices for your reference:

1. A [FAQ](#) concerning Council member community events, especially as they relate to events organized by the City, such as Environment Days. The FAQ provides generic examples of cases, and guidelines on how such cases should be handled.
2. A [Donor Declaration Form](#) that will be the main vehicle for tracking donations to member-organized community events. This form is to be used to track all donations in cash or in-kind, irrespective of the value of the donation. Council and Support Services will be using this form to track the annual donation limit of \$10,000, and to ensure that donations received are for expenses for specific events. The form will be posted on the internet every quarter as part of the Councillor Expense Policy.

The Code of Conduct for Members of Council requires a Gift and Benefits Form to be submitted to the Integrity Commissioner for all donations exceeding \$300. In order to facilitate the fulfillment of this requirement for Member-organized community events, The Donor Declaration Form will also act as the Gifts and Benefits Form. Once the form is received by



Council and Support Services, a duplicate will be forwarded to the Integrity Commissioner for his files.

Donors of donations exceeding \$10 are eligible to receive an Income Tax Receipt from the City of Toronto. For in-kind donations, the gift must provide a benefit to the City and be of a non-consumable nature. In cases where an income tax receipt is requested, a duplicate of the Donor Declaration Form will be forwarded to Accounting Services for issuance of the receipt.

3. A policy on **Accounting for Donations to Council Member-Organized Community Events** which defines the eligibility criteria for donations to Council Member-Organized community events, identifies the donations that qualify for income tax receipts and describes the process for obtaining an income tax receipt for donors.

Our goal is to facilitate Members of Council in providing their constituents with community activities and events. As we gain experience with the policy on member-organized community events, the FAQ will be updated and the guidelines will be adjusted.

If you have any questions concerning the attached documents or require further clarification, please do not hesitate to contact us anytime.

Thank you.

Lorne Sossin

Winnie Li

Mike St. Amant

Attachments:

c.c. Ulli S. Watkiss, City Clerk  
Lesley Ruscica, Manager, Policy, Compliance and Operations  
Council Services Staff