



STAFF REPORT ACTION REQUIRED

Grants and Donations in Support of Toronto Public Health Services

Date:	February 9, 2007
To:	Board of Health
From:	Medical Officer of Health
Wards:	All
Reference Number:	

SUMMARY

This report recommends policy and procedures to facilitate the acceptance and use of grants and donations for Toronto Public Health services.

This report seeks City Council authority for the Medical Officer of Health to accept grants and donations from third parties and to enter into contractual agreements with organizations for the purpose of accepting grants and donations in the amount of \$50,000 or less.

The recommended policy complies with the Corporate policy on Donations to the City for Community Benefits that was adopted by City Council at its meeting of September 25 - 28, 2006.

RECOMMENDATIONS

The Medical Officer of Health recommends that:

1. City Council delegate authority to the Medical Officer of Health for the acceptance and use of grants and donations received by Toronto Public Health from individuals, bequests, and organizations in the amount of \$50,000 or less, and other City Council policies pertaining to donations continue to apply; and
2. City Council delegate authority to the Medical Officer of Health to enter into contractual agreements when necessary with organizations for the purpose of

accepting donated funds and grants for Toronto Public Health in the amount of \$50,000 or less.

Financial Impact

There are no financial implications arising from the recommendations in this report.

DECISION HISTORY

At its meeting of April 10, 2006, the Board of Health requested the Medical Officer of Health to report back on appropriate policies and financial mechanisms to facilitate the receipt and use of grants and donations for Toronto Animal Services.

At its meeting of September 25 - 28, 2006, City Council adopted the policy on Donations to the City for Community Benefits which sets out a corporate policy on donations to the City and its agencies, boards, and commissions for community benefits and identifies when it is appropriate to request or accept such donations, appropriate types of donations and applicable approval requirements. The policy is available at <http://www.toronto.ca/legdocs/2006/agendas/council/cc060925/pof7rpt/cl003.pdf>

ISSUE BACKGROUND

Toronto Public Health (TPH) receives grants and donations from third parties including individuals, bequests, and organizations to provide additional public health services for community benefits.

Although a majority of the grants and donations are to support Toronto Animal Services, TPH also receives grants and donations from the public in support of other public health programs such as the Toronto Cancer Coalition. The table below shows the grants and donations received by Toronto Public Health in the last five years.

Year	Donations (\$)	Grants (\$)
2002	15,808	8,624
2003	28,403	2,814
2004	16,865	8,448
2005	21,260	8,700
2006	99,200	13,338

Grants and donations can be made in the form of cash or gifts-in-kind with specified purposes to TPH. In some situations, the Medical Officer of Health is required to enter into a contractual agreement with an organization to ensure that a grant or donation will be used for intended purposes and within a specified period of time.

The funds received from grants and donations are used to supplement funds available in the operating budgets for public health services. Toronto Animal Services uses these funds to enhance animal services programs like development and promotion of adoption programs, pre-adoption spaying, neutering, and veterinary care for shelter animals.

COMMENTS

Policy Related to Grants and Donations

Donations are defined as transfer of cash or gifts-in-kind made on a voluntary basis, and without expectation or receipt of a benefit in return. A grant is defined as a sum of money given by an individual or an organization for a designated purpose. In certain situations, an application is made in order to qualify for a grant. Under the Income Tax Act (Canada), the City can issue receipts for income tax purposes only where grants and donations meet these criteria.

Grants and donations are often made with the aim of achieving specific community benefits. Conditions are normally attached to be used for specific purposes such as improvements to the adoption program in the West Region Animal Centre, pre-adoption spay/neuter program for dogs and cats, or general purposes for improvements to Toronto Animal Services.

In some circumstances, the Medical Officer of Health is required to enter into a contractual agreement with an organization making a grant or donation. This agreement stipulates a requirement to apply the grant or donation to a specific purpose or general purpose for overall improvement of operational activities within TPH. City Council approval would still be required to amend the Operating Budget when a grant or donation would result in material financial impact greater than \$50,000.

Procedures for Accepting and Managing Grants and Donations

Grants and donations designated for specific purposes will be accepted by Toronto Public Health where the necessary revenue account has been established. For accountability purposes, grants and donations are to be credited to the appropriate accounts of Toronto Public Health. If the amount of the grant or donation is greater than \$50,000, the funding of eligible expenditures are planned and approved in accordance with the operating budget approval process. Grants and donations should not be managed informally or held in personal or external accounts or trust funds.

These policies and procedures are consistent with the City's policy on Donations to the City for Community Benefits.

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SIGNATURE

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