ADMINISTRATIVE DIRECTIVE 8.8

Effective Date: March 1, 2007
Revision Date(s):

DONATIONS/CONTRIBUTIONS

I. PURPOSE:

To establish standard procedures and guidelines for accepting and appropriating ***contributions*** or ***donations*** to the City of San Antonio ("City").

II. POLICY OVERVIEW:

The City Manager has the authority to receive ***contributions*** and ***donations*** on behalf of the City without prior City Council approval, subject to the provisions contained in this Administrative Directive ("A.D."), the City Charter, or any other applicable law or regulation. The City Charter requires City Council approval, by ordinance, to appropriate funds or authorize contracts.

The City Manager, by executing this A.D., hereby designates authority to the Department Directors to accept ***contributions*** and ***donations***, subject to the conditions herein.

City Council shall consider ***appropriation*** of cash ***contributions*** or ***donations*** on a quarterly basis, or as often as requested by the City Manager, or their designee.

III. DEFINITIONS:

The following words or phrases throughout this A.D. have the meaning as defined below:

A. **Appropriation:** Authorizing the expenditure of public funds for a specific purpose within a current fiscal year.

B. **Contribution: Cash and/or** goods or services with monetary value given to the City for a specific purpose.

C. **Donation: Cash and/or** goods or services with monetary value given to the City for a general purpose.

D. **Real Property: Land and/or Buildings**

IV. POLICY GUIDELINES:

A. Acceptance Authority:

1. Department Directors may accept any cash ***contribution*** or ***donation*** on behalf of the City Manager, subject to the conditions herein.
2. Acceptance of any ***contribution*** or ***donation*** must comply with the City's Ethics Code and Administrative Directive No. 1.6, *Basic Procedures Regulating Purchases of Materials, or Services.*

B. *Appropriation* Authority:

1. City Council shall consider ***appropriation*** of all cash ***contributions*** or ***donations*** on a quarterly basis, or as often as requested by the City Manager, or their designee.

2. City Council shall consider acceptance of any ***contribution*** or ***donation*** of real property including instances requiring the execution of a City contract, or which is conditioned upon the satisfaction of a contractual obligation by the City.
3. ***Contributions*** of equipment or materials do not require acceptance or ***appropriation*** by City Council.

V. RESPONSIBILITIES:

A. Department Directors:

1. Department Directors, or their designee, shall coordinate with the Finance Department to establish an Internal Order (IO) number unique for each cash ***donation*** and ***contribution*** accepted.
2. Department Directors shall review all requests for acceptance of cash ***contributions*** or ***donations*** to ensure that the best interests of the City are met and that they comply with the City's Ethics Code. Deposits of cash will be made in compliance with the City's cash handling policy and recorded into the City's accounting records.
3. Department Directors, or their designee, shall notify the Office of Management and Budget and the Finance Department after a ***contribution*** or ***donation*** has been accepted, deposited, and recorded into the City's accounting records. This notification shall be completed using the Finance Department's ***Donation and Contribution*** *(attachment A)*.
4. Department Directors shall be responsible for submitting items for City Council consideration concerning ***contributions*** or ***donations*** of real property and those that require a contractual obligation on the part of the City. All ***contributions*** or ***donations*** of real property shall be coordinated with the Department of Asset Management.
5. Department Directors may accept any ***contributions*** of equipment or materials determined as beneficial to the City.
   i. Prior to acceptance, Department Directors, or their designee, shall coordinate with donor to obtain a legal description of ***contribution*** or ***donation*** of equipment or materials to include appraised value.
   ii. Department Directors, or their designee, shall notify the Finance Department on all accepted ***contributions*** or ***donations*** of equipment or materials. The notification shall include a brief description of the Department's assessment of the beneficial nature of the ***contribution*** of equipment or materials to the City.
   iii. ***Contributions*** or ***donations*** of equipment or materials that exceed an appraised value of $5,000 or greater will be recorded as an asset and added to the City's inventory.

B. Office of Management and Budget:

1. The Office of Management and Budget, in coordination with the Finance Department, shall assist City departments in identifying the appropriate Fund,

Cost Center (or IO for Grants), and General Ledger for tracking of all cash ***contributions*** and ***donations*** to be appropriated by City Council.

C. Finance Department:

1. The Finance Department shall maintain a list of all cash ***contributions*** and ***donations*** accepted by the City.
2. The Finance Department shall assign the appropriate classification and asset identification number to non-cash ***donations*** of equipment or materials that exceed an appraised value of $5,000 and add to the City's asset inventory.
3. The Finance Department shall submit for City Council consideration and ***appropriation*** a list of all cash ***contributions*** and ***donations*** accepted. This action shall occur once every fiscal quarter or as often as requested by the City Manager, or their designee.

This directive supersedes all previous correspondence on this subject. Information and/or clarification may be obtained by contacting the Finance Department at 207-8620.

Recommended By:

Ben Gorzell Jr., CPA
Director of Finance

1/23/07
Date

Approved By:

Pat DiGiovanni
Deputy City Manager

1/23/07
Date

Approved By:

Sheryl L. Sculley
City Manager

1-24-07
Date

City of San Antonio
Finance Department
Donation and Contribution Form

☐ Cash Contribution ☐ Cash Donation ☐ Non-cash Contribution ☐ Non-cash Donation

Donor	Contact Person	Title	Phone #:

1) Will the acceptance of this donation/contribution require the execution of a contract or is conditioned upon the satisfaction of a contractual obligation by the City? ☐ Yes ☐ No

2) Is this a donation of real property? ☐ Yes ☐ No
(If the answer to either question is "YES" then this item must be accepted by City Council).

Description: (Contributions are for a specific purpose).

Fiscal Impact: (Please indicate the appropriate revenue deposit and how the funds are to be appropriated in either an operating or grant fund).

Revenue Deposit:

Date	Fund	Internal Order	Cost Element	SAP Document #	Amount

Operating Budget Appropriation:

Date	Fund	Cost Center	Cost Element	SAP Document #	Amount

Grant Budget Appropriation:

CDFA#	Contract #

Date	Fund	Internal Order	Cost Element	SAP Document #	Amount
N/A					

Asset Identification: (If Asset is greater than $5,000, coordinate with Finance Department's Asset Management Section to complete this section).

Date	Fund	Cost Center	Class Code	Asset ID #	Appraised Value
N/A					

Person Responsible:

Requestor Name	Title
Department Name	**Phone #**

Contact Person:

Name	Title	Phone #

CITY OF SAN ANTONIO

EMPLOYEE ACKNOWLEDGMENT FORM
FOR

ADMINISTRATIVE DIRECTIVE 8.8
Donations/Contributions

Employee:

I acknowledge that on _____, 20____, I received a copy of Administrative Directive 8.8, Donations/Contributions. I understand if I should have any questions I should contact my Human Resources Generalist.

_____	_____
Employee Name (Print)	Department
_____	_____
Employee Signature	SAP ID #