

Part: **Financial Management and Administration**  
 Section: **Treasury Board's General Management Policies**  
 Subsection: **Transfers**  
 Policy: **Contributions (Donations)**

Number: **4610**  
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## Contributions (Donations)

<b>Objective</b>	<i>The objective is to clarify that contributions (donations) are transfers that are subject to the requirements for transfer payments.</i>
<b>Authority</b>	<i>The Financial Administration Act, 1993, clauses 5(a), 5(d), and subsection 10(2)</i>
<b>Applicability</b>	This policy applies to ministries and Treasury Board Crowns (see <a href="#">Appendix B Public Agencies</a> ). This includes the funds they administer, except for trust and pension funds.
<b>Definition</b>	<b>Contributions (donations)</b> are transfers (grants). The contributor receives no goods or services in return from the organization, except perhaps, intangible benefits such as limited “free” advertising. Gifts in kind (e.g., use of floor space and equipment, excluding incidental use) are also considered contributions when they result in a cost to the Government.
<b>Treasury Board Policy</b>	.01 Government agencies are not to make monetary contributions, except as transfers that have proper legislative and budgetary authorization and received Treasury Board’s approval.  .02 Government agencies must not provide gifts in kind.
<b>Provincial Comptroller Directives</b>	.03 Ministries should refer to <a href="#">Section 3101 GRF Payment Responsibilities</a> and Section 4605 Control of Transfers for guidance on transfer payment authorities.
<b>References</b>	<a href="#">3101 GRF Payment Responsibilities</a> <a href="#">4600 Transfers</a> <a href="#">4605 Control of Transfers</a> <a href="#">4615 Grants in Lieu of Taxes</a>