

## **Operational Procedures: Terms of Reference for Gifts**

### **Terms of Reference for Gifts**

The donor to submit a letter outlining the donation and terms of reference for the gift:

- description of the gift
- details of cash and/or in-kind (i.e. installation services) portions
- information regarding costs of on-going support and maintenance, if any
- recognition and stewardship activities, if any
- timing
- any other requirements by the donor in terms of satisfying the gift
- confirmation that “the transfer is made without expectation of return, and there is no benefit of any kind that may be provided to the donor or to anyone designated by the donor”
- if a charitable tax receipt is to be issued, confirmation that this donation is an “arms length” relationship between the donor and TCDSB
- any other information that the donor may feel is pertinent to ensuring the gift can be satisfied

Since school sites are the property of and owned by TCDSB, the letter from the donor can be addressed to the school or TCDSB.