

<b>COUNTY OF SHASTA</b>		Number
<b>ADMINISTRATIVE MANUAL</b>		2-401
SECTION:	Finance and Budget	Acceptance of Donations
INITIAL ISSUE DATE:	June 28, 2011	
LATEST REVISION DATE:	August xx, 2022	
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**PURPOSE**

To establish a procedure for the County to accept donations and prohibit accepting personal donations.

**POLICY**

A “donation” refers to any gift to the County, whether of money, any other type of property or other items having cash value, and whether made outright, conditionally, or in trust. Department heads may accept donations to the County having a value of \$2,500 or less on behalf of the County. Only the Board of Supervisors can accept a donation to the County having a value over \$2,500. In addition, one or more donations from a single source exceeding a total of \$2,500 in any 12-month period must be approved by the Board (Government Code section 25355).

If the donor does not put any restrictions on the use of the donation, the donation and any income produced by the donation, may be put to any use that the Board of Supervisors directs. However, if the donor states specific lawful uses to be made of the donation or uses to which the donor does not want the donation to be expended or put, the County must comply with those restrictions on its use if the County accepts the donation; the same applies to any restrictions placed on use of any income produced by the donation (Government Code section 25356).

Employees are prohibited from accepting any personal emolument, gratuity, reward or personal donation of any kind for the performance of their job duties, excepting such as may be authorized by law. Employees may only, as authorized by the Board of Supervisors and applicable law, accept donations on behalf of the County. Every donation accepted on behalf of the County, whether cash or item, shall be properly accounted for according to the Shasta County Auditor-Controller Policies and Procedures and applicable law.

**RESPONSIBLE DEPARTMENTS**

County Counsel  
County Administrative Office

**REFERENCES**

BOS Policy Resolution No. 2022-xx--x/x/22

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BOS Policy Resolution No. 2011-06--6/28/11 (Removed from Policy 6-101; effective 7/1/11)