



COLLEGE OF THE NORTH ATLANTIC

OPERATIONAL PROCEDURE

TOPIC: MEMORIAL DONATIONS

Procedure No.	ICE-707-PR	Division	Industry Community Engagement
Related Policies	ICE-707, ICE-701, ICE-702	Board Policy Ref.	GP-F-402
Related Procedure	ICE-703-PR	Effective Date	November 4, 2016 (R1)

PROCEDURE

1.0 Definitions

Tribute family – refers to the family of a deceased member for whom a memorial donation is being made.

2.0 Gift Receipting

In accordance with the College Act, 1996 and with the Canada Customs and Revenue Agency (CCRA), the College will issue a tax receipt for all donations made to the College of the North Atlantic memorial scholarship program.

3.0 Establishing a Memorial Scholarship

- a) The tribute family is to be informed of their choices regarding intent of their gift and type of scholarship to be established.
- b) The tribute family will be engaged in the process around the naming of and criteria development for a memorial scholarship.

4.0 Memorial Scholarship Donations

4.1 Donors

Donors giving to a memorial scholarship will be given the opportunity to either:

- Give their gift anonymously; or
- Provide pertinent information so that the tribute family may be informed of the gift.

4.2 Informing Tribute Family

Tribute families will be informed of gifts made to the established memorial scholarship in a timely manner, typically no longer than two weeks from the acceptance of the gift.

5.0 Memorial Gifts in Kind

Donors may wish to make a memorial gift in kind to the College. Examples of gift in kind donations may include, but are not limited to, artwork; and property such as a bench or a horticultural gift; and may include a fixed acknowledgement (i.e. a plaque).

All memorial gift in kind donations will adhere to the following procedures:

- 1) A gift in kind memorial request from an internal college employee/sponsor will be made in writing to the Vice President Industry and Community Engagement prior to the acceptance and/or placement of the memorial gift. Each request will include background information and a rationale.
- 2) The Vice President Industry and Community Engagement will review the request and bring a recommendation forward to the executive for discussion and approval.
- 3) Upon decision by the executive, the Vice President Industry and Community Engagement will notify the internal requester of the outcome.
- 4) Standard acknowledgement and receipting procedures as per procedures ICE-703-PR will be carried out.

Approval History	
Approved by President	June 8, 2011
Revision 1	November 4, 2016