



Text File

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Committee: Committee on Finance and Law

Status: Passed Finally

Ordinance amending and supplementing the City Code at Title Two: Fiscal, Article I: Administration, so as to add a new Chapter entitled "Acceptance of Gifts to City."

The Council of the City of Pittsburgh hereby enacts as follows:

Section 1. The City Code is hereby amended at Title Two: Fiscal, Article I: Administration, so as to add a new Chapter, entitled "Chapter 210: Acceptance of Gifts to City" as follows:

CHAPTER 210: - ACCEPTANCE OF GIFTS TO CITY

§ 210.01 - DONATION, GIFT ACCEPTANCE POLICY

The Director of the Office of Management and Budget and/or the Director of the Department of Finance shall create and distribute a policy of accepting donations and gifts on behalf of the City in a manner approved by the City Solicitor, filed with the City Clerk and made available to the general public online. This chapter shall not apply to grants.

§ 210.02 - DEFINITIONS

For the purposes of this Chapter, the following terms are defined as follows:

(a) A *Gift* or *Donation* is any item of value given to the City or a City Department by a donor who expects nothing significant of value in return, other than recognition and disposition of the gift in accordance with the donor's wishes.

(1) No contractual requirements are imposed and there are no "deliverables" to the donor. However, the gift may be accompanied by an agreement that restricts the use of the funds to a particular purpose.

(2) A gift is typically irrevocable. While the gift may be intended for use within a certain timeframe, there is no specified "period of performance" or "start"/ "end" dates as associated with a sponsored project(s).

(3) There is no formal fiscal accountability to the donor beyond periodic progress reports and summary reports of expenditures

(4) Gifts and donations are distinguished from *grants, contracts, and cooperative agreements* [], which are externally-funded activities in which a formal written agreement, e.g., a grant, contract, or cooperative agreement, is entered into by and between the City and the grantor and have one or more of the following characteristics:

A. Statement of Work

B. Detailed Financial Accountability in accordance with agreement and federal or state law

C. Disposition of properties or services ("Deliverables")

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§ 210.03 - DONATION OR GIFT EXCEEDING \$5,000 IN VALUE

- (a) Donations exceeding \$5,000 in value whether cash, service or tangible value shall be submitted to City Council for acceptance.
- (b) Donations of tangible property exceeding \$5,000 prior to acceptance shall include any documentation of life cycle and necessary maintenance for purposes of approval
- (c) The Department of Finance shall provide the necessary receipts, forms or paperwork in order for the donor to comply with State Department of Revenue and Federal IRS regulations.
- (d) Donations of professional services must be accompanied by a Memorandum of Understanding detailing the scope of work to be performed; necessary restrictions (e.g., confidentiality agreements); and any other item the City deems necessary.

§ 210.04 - DONATION OR GIFT LESS THAN \$5,000 IN VALUE

Donations less than \$5,000 in value whether cash or tangible value shall be submitted to the Office of Management and Budget for approval, and all donations, regardless of amount shall be properly recorded and appropriated as such for the purpose intended by the donor once accepted.

(a) Donations from \$500 to 4,999 in value, whether cash or tangible value, shall be approved by Council through a read and adopted process with a single vote after review from the Office of Management and Budget or Finance.

(b) Donations less than ~~[\$5,000]~~ \$500 in value, whether cash or tangible value, shall be approved at the discretion of the Office of Management and Budget, and all donations, regardless of amount shall be properly recorded and appropriated as such for the purpose intended by the donor once accepted.

§ 210.05 - NON ACCEPTANCE

The City shall not accept a gift that:

- (a) Would violate the Charter or Code of Ordinances of the City of Pittsburgh.
- (b) Would jeopardize the City's status as an exempt organization.
- (c) Is too difficult or expensive to administer.
- (d) Is for purposes that do not further the mission or best interests of the City and its departments.
- (e) Could damage the reputation of the receiving department or City.
- (f) Creates a conflict of interest.