

# Big Bend Community Based Care Policy & Procedure

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**Series:** 1300: Financial Management  
**Policy Name:** Cash Contributions, Pledges and Donated Goods or Services  
**Policy Number:** 1314  
**Origination Date:** 01/29/2009 **Revised:** Board Meeting of 12/13/2018

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## Policy

It is the policy of Big Bend Community Based Care, Inc. (BBCBC), to record contributions of services, materials and equipment after assessing fair market value and issuing appropriate receipts accordingly.

## Procedure

- A. Cash contributions and pledges are received by the Accounting Department and a copy of the check, credit card transaction and accompanying information is filed in order to track donor information.
- B. Donated goods and services are recorded in the general ledger on a timely basis. Details of the donations are attached to the journal entries.
- C. The CEO or designee sends out an acknowledgement letter for each contribution, pledge or donated good or service in accordance with *BBCBC OP 1300-1310, Fund Raising Practices*.