

**CHIGNECTO-CENTRAL
REGIONAL SCHOOL BOARD**

POLICY #B-10

DONATIONS AND GIFTS

[BOARD MINUTE #12-04, Page 3]

[Replaces Rescinded Policy #CS-G-08, Donations to Schools/Facilities/Grounds]

The Chignecto-Central Regional School Board believes that community involvement and support is an important aspect of school effectiveness.

Furthermore, it is a fundamental objective of the Board to promote a mutually supportive relationship between the educational community and the broader community.

Accordingly, the Board wishes to encourage prospective donors to assist the Board in providing material and financial resources to the Board and its schools which otherwise might not be available.

To this end, the Board recognizes that prospective donors may wish to enhance public education through direct gifts and/or donations.

To ensure such initiatives are consistent with Board policies and federal and provincial legislation, the Board expects the Superintendent of Schools (or designate) to prepare, implement and monitor administrative guidelines and procedures such that:

- prospective donors of equipment, services or funds intended to enhance schools, facilities or grounds, receive approval prior to commencement of an improvement project.
- any donated equipment or service complies with Board approved standards for safety, construction and/or other municipal, provincial and federal regulations.
- it is understood that donated equipment will be retained at the receiving school under the ownership of the Chignecto-Central Regional School Board.
- when a school is closed and declared surplus by the Board, any donations connected to such schools shall be transferred to an appropriate successor school or organization.

- the receipt of a gift from a donor does not commit the Board to future maintenance, repair, replacement or disposal. The Board retains the right to remove, repair, or modify any donation.
- the Board provides charitable tax receipts under the Income Tax Act of Canada for qualifying donations.
- all tax receipts issued by CCRSB shall be in accordance with the requirements of Canada Customs & Revenue Agency (CCRA) and the Income Tax Act of Canada.

DONATIONS AND GIFTS

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ADMINISTRATIVE GUIDELINES

1. Definitions

1.1 Gift / Donation:

A contribution for which there is no reciprocal consideration from the school or Board.

2. Authority

2.1 Charitable tax receipts shall only be issued in compliance with the requirements of the Income Tax Act.

2.2 The Director of Financial Services is authorized to provide for the acceptance of any donation which does not require the prior approval of the Financial Services Committee.

2.3 The prior approval of the Financial Services Committee is required to accept donations in the following categories:

- Any items which require a significant modification to Board property;
- Vehicles other than wheelchairs;
- Any tax receipted donation of more than \$1,000.00 that is intended or will result in significant personal/commercial/business advantage to the donor;
- Any gift requiring the Board to make significant expenditures.
- Any gift that is conditional, restricted or obligates the Board in any manner to formalized ongoing trust conditions.

2.4 The Director of Financial Services is authorized and responsible to:

- a. Ensure that only donations that satisfy the requirements of the Board are approved;
- b. Ensure that all charitable tax receipts satisfy the provisions of CCRA and the Income Tax Act.

- c. Issue official charitable receipts;
- d. Hold and disburse to the specified donee all donations received, subject to trust conditions as approved by the Financial Services Committee; and
- e. File charitable tax returns as required with Canada Customs & Revenue Agency (CCRA).

3. **Reporting**

- 3.1 The Director of Financial Services shall provide an annual report of all gift and donation activity to the Financial Services Committee of the Board.

4. **Procedures for Accepting Cash Donations**

(e.g. fund raising, corporate sponsorship, scholarships, bursaries)

Cash donations are to be used for purposes such as:

- providing student cash awards, trophies, plaques for student achievement, etc.
- covering approved types of expenses for educational or team trips
- Purchase of approved types of equipment and supplies for Board and student purposes

- 4.1 Any use of gifts and donations for purposes other than of the type described above shall require prior approval of the Financial Services Committee.

- 4.2 To ensure accountability and proper record keeping for both CCRSB & CCRA purposes, all donations of a value in excess of \$10.00 shall be processed through the Director of Financial Services by the Principal, accompanied by a Gifts to Schools Request Form (*Appendix A*).

- 4.3 The Director of Financial Services (or designate) shall receive and hold in a separate, designated account all such donations, to be disbursed only for the designated purposes specified by the donor, unless otherwise directed by the Financial Services Committee.

- 4.4 If the donor requires a charitable tax receipt and the proposed donation does not qualify for tax receipt status, the donation shall be returned to the Principal for delivery to the donor, unless the donor agrees to waive the request for a charitable tax receipt or other conditions that disqualify the proposed donation.
- 4.5 Unless otherwise directed by the Financial Services Committee, the role of the Director of Financial Services shall be limited to accounting for the receipt and proper disbursement of donations to the designated school or other beneficiary, without any authority to redirect the usage of such donations.

5. Procedures for Accepting Gifts of Materials, Equipment, or Cash for the Purchases of Materials or Equipment

5.1 Factors to Consider:

The Principal of the designated beneficiary school, or other appropriate representative of the Board, shall submit a completed Gifts to Schools Request Form (*Appendix A*) for every proposed donation of a value exceeding \$10.00. Upon receipt, the Director of Financial Services and either the Director of Education Services or the Director of Human Resources Services or the Director of Operational Services shall jointly determine whether the proposed donation qualifies for approval and acceptance by the Board. Criteria for consideration shall include:

- Value of the gift to the school's educational program;
- Location of the gift in the school building or on the school property;
- Applicable installation or repair costs;
- Board approved standards for safety, construction and/or other applicable municipal, provincial and federal regulations;
- Security and maintenance requirements;
- Board standards for equipment (e.g., computers, audio-visual);
- Any continuing financial or other commitment required by the school or the Board.

5.2 Consultation with the Donor:

Either the School Principal or the Director of Financial Services (or designate) shall be responsible to consult with a proposed donor to ensure that the terms and conditions of donation are understood. The proposed donor shall be informed that:

- 5.2.1 All accepted gifts to the Board shall become the property of the Board;
- 5.2.2 The Board encourages donations to be unrestricted. In the event a proposed donor requires express restrictions or trust conditions on the proposed gift, such terms must be approved by the Financial Services Committee before acceptance. The Director of Financial Services shall be responsible to maintain adequate records of all such restrictions or trust conditions.
- 5.2.3 Circumstances permitting, the Board will make all reasonable efforts to honour the purpose and intent of the original donation.
- 5.2.4 The use of the gift will be dependent upon the availability of funds within the school budget;
- 5.2.5 Installation of, and/or alterations to, Board property required in association with acceptance of the gift shall be subject to the approval of the Director of Operational Services and may require Board approval;
- 5.2.6 Gifts will be covered by the normal insurance policies of the Board.

6. **Approval Procedures**

- 6.1 Following consultation with the donor, the principal shall complete a Gifts to Schools Request Form (*Appendix A*) and forward this along with any funds received to the Director of Financial Services for approval.
- 6.2 Where the value of a gift is not readily apparent, the prospective donor may be required to provide an acceptable independent appraisal of the value of the gift, for purposes of compliance with CCRA requirements.

7. **Recognition of the Donor**

- 7.1 The Principal, or in the absence of a Principal, the Director of Financial Services, is responsible to ensure that appropriate recognition and appreciation is communicated to every approved donation. Where appropriate, the Board Chair or Superintendent shall be invited to provide such recognition.

Distribution *All Policy and Procedure Manual holders*

GIFTS TO SCHOOLS REQUEST FORM

School:	Date:
Signature of Principal:	

Section to be Completed by School:					
Description of Gift: <i>(including product name where applicable)</i>	New		Used		
Estimated Value:	\$				
Donor of Gift:					
Funds Enclosed:	\$				
Value to the School Program:					
Proposed Location in School or on School Grounds:					
Action Plan for Safety, Security and Maintenance:					
Official Donation Receipt Requested:	No		Yes		Amount: \$
Name of Third Party Appraiser <i>(attach appraisal)</i>					

Two Approval Signatures Required:

Director of Financial Services: _____
(Plus one of the following)

Director of Education Services: _____
or

Director of Human Resources Services: _____
or

Director of Operational Services: _____

**Complete all information and forward to
Director of Financial Services, CCRSB**