



## **AP 5 – 02 Donations**

<b>Related Policies:</b>	<b>Initial Approval:</b>
<b>Related Procedures:</b>	<b>Last Amended:</b> 2020 December 11
<b>Exhibits:</b>	<b>Last Reviewed:</b> 2020 December 11

### **PURPOSE**

To ensure that donations support the Division's Organization Goals.

### **SCOPE**

This administrative procedure applies to all Division staff.

### **DEFINITIONS**

Fair Market Value – value as defined by Federal or Provincial tax legislation.

### **PROCEDURES**

1. Staff may accept donations and/or contributions for the advancement of education of students from individuals and organizations if it supports the Division Organizational Goals if approved by the school Principal.
2. Principals should seek the approval of the Superintendent for donations or contributions from individuals or organizations that may compromise the Division's reputation or whose products or positions are in conflict with the Division Organizational Goals.
3. The Treasurer will inform the Superintendent and the local trustee of donations over \$5000.00 as they occur throughout the year.
4. Donations from individuals or organizations that are not appropriate or legal for school age students will not be accepted.
5. Staff shall not accept donations that are hazardous, unsafe, unrelated to the advancement of education, do not support the Division's Organizational Goals or without approval of the school Principal.
6. An official tax receipt may only be issued by the Division. The amount of the tax receipt will be fair market value as determined by the Division's Finance Department.
7. Donations may be acknowledged in an appropriate manner with the approval of the school Principal.
8. The Principal may authorize the use of donation of money for:
  - a. the establishment and/or promotion of scholarships or bursaries;
  - b. the giving of prizes, exhibitions, or awards to students;
  - c. the educational advancement of the school's students
  - d. the support of athletic and/or extra-curricular activities;
  - e. the purchase of furniture or equipment; and
  - f. any other purpose approved by the Principal
  - g. any donation that has specific donation intentions must comply with the wishes / intentions of the donor(s). Any documentation or communication in regards to the donor's wishes should be retained for audit purposes.
9. Schools may permit promotional items to be donated and used in schools if the following conditions are met:
  - a. The conditions of their use within the school is determined solely by the Principal and are not imposed by an outside agency.
  - b. The items are judged by the Principal to have sufficient educational or other value to justify their use in the school.
  - c. Any advertising, if permitted, is appropriately minimized.

- d. The school is not used as a means of distributing advertising to students or parents.
- e. Students and/or their parents are not required to attend a particular place of business or pay for a particular service to receive an award for participation in a school project or an activity which is sponsored by a business.

## **REFERENCE AND LINKS**

### **HISTORY**

2019 Oct 11	Reviewed
2019 Dec 17	Reviewed
2020 Dec 11	Amended