



*Policy Section:* **Business and Administrative Matters**

**600**

*Policy Name:* **Donations**

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## **Policy Statement**

It is the policy of the Keewatin-Patricia District School Board to deny requests for donations for any and all purposes.

It is the policy of the Keewatin-Patricia District School Board to provide, subject to the guidelines below, other forms of assistance to non-profit organizations whose objectives are consistent with, or complementary to, those of the Board, provided such assistance can be granted at no cost to the Board and does not interfere with the Board's primary mandate to provide elementary and secondary education to its pupils.

It is the policy of the Board to accept, subject to the guidelines below, donations that in its opinion will enhance the education of its pupils, or support other educational opportunities for them.

## **Rationale**

The Education Act, R.S.O. 1990 c. E.2, as amended, established the duties and powers of District School Boards. The prevailing legal view is that unless a duty or power is specifically granted by the Education Act, school boards may not presume to have the duty or power. There is no specific provision in the Education Act for school board to make donations.

There is a provision in the Education Act, subsection 173 (2), for school boards to award bursaries or prizes to its pupils under such terms and conditions as the Board may prescribe. Therefore, these would not be considered donations for the purposes of this policy.

The acceptance of donations of cash, equipment, and services may enable the Board to offer a type or level of programs and services to its pupils that the provincial funding model does not support.

## **Guidelines**

### **1. Donations by the Board**

- A. All requests for cash donations received by Board staff shall be denied.
- B. Surplus assets having no market value, which are transferred to an organization or individual by the Board in accordance with Policy 610, Surplus Asset Management and Disposal, are not considered donations.

Cross Reference:  
Policy 311, Secondary School Scholarships  
Policy 608, School Fund Raising  
Policy 610, Surplus Asset Management & Disposal  
Policy 801, Use of Facilities, Grounds & Equipment  
Policy 806, Playground Projects & Equipment

Date Approved: May 26, 1998  
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- C. Scholarships and awards, which are not considered donations, may be awarded to pupils attending Board schools in accordance with Policy 308, Good Citizenship Award and Policy 311, Secondary School Scholarships and Awards.
- D. All expenditures of the Board must have a valid educational or administrative purpose and obtain reasonable value for the amount expended, so as not be construed as having a donation element in part.

2. Assistance to Non-profit Organizations

- A. Assistance to non-profit groups making use of board facilities and equipment shall be in the form of lower rental rates as governed by Policy 801, Use of Facilities, Grounds, and Equipment.
- B. Assistance to non-profit groups through student participation in fund-raising shall be governed by Policy 608, School Fund Raising.
- C. Non-profit groups wishing to distribute material or make presentations requesting donations from all Board employees, or a group of Board employees (e.g. bargaining unit, school, or region), must direct their request to the Director of Education or designate. The Director of Education or designate may approve such requests, taking into consideration such factors as he or she may consider relevant in the circumstances.
- D. Any requests for employee donations through payroll deduction must be made to the Board. The Board may approve such requests, taking into consideration such factors as it may consider relevant in the circumstances.

3. Donations to the Board

- A. Any donation of money or real property to a school or the Board shall, if accepted, become the property of the Board.
- B. Authorization to accept donations on behalf of the Board is delegated to the Director of Education, Superintendent of Education, Superintendent of Business, and School Principals. Decisions to accept donations shall be based on the expected benefit to pupils and any costs associated with the donation (e.g. maintenance of equipment being donated). Donor of real property requesting a charitable donation receipt shall provide, at their own expense, a qualified third-party appraisal of the market value of the item(s) being donated.

Cross Reference:  
 Policy 311, Secondary School Scholarships  
 Policy 608, School Fund Raising  
 Policy 610, Surplus Asset Management & Disposal  
 Policy 801, Use of Facilities, Grounds & Equipment  
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- C. Donations of used computers and peripheral equipment shall only be accepted with the concurrence of the Learning Technology Manager.
- D. The Superintendent of Business shall establish and maintain a charitable registration in the name of the Board with the Canada Revenue Agency (CRA). Receipts for donations shall be issued in accordance with CRA regulations. Manual receipts shall not be issued for donations less than Twenty-five Dollars (\$25.00).
- E. The Superintendent of Business shall establish separate trust fund accounts for donations greater than Five Thousand Dollars (\$5,000.00) that will not be fully disbursed for a period longer than two years from the date of the donation (e.g. scholarship and bursary funds). The annual receipts, disbursements, and closing balance of such trust fund accounts shall be reported in the Board's annual financial statements until such time as the funds are fully disbursed.

Cross Reference:  
 Policy 311, Secondary School Scholarships  
 Policy 608, School Fund Raising  
 Policy 610, Surplus Asset Management & Disposal  
 Policy 801, Use of Facilities, Grounds & Equipment  
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