

DONATIONS TO THE SCHOOL DISTRICT

Category	Finance and Administration		
Subject	Donations to the School District		
Adopted		Revised	February 2021

Policy Statement

Anglophone South School District is pleased to consider monetary donations or other appropriate non-monetary donations from individuals or organizations which could assist the educational process in a school or schools. The School District recognizes however, that some non-monetary donations may involve an initial installation and/or continuing maintenance expenses which may not, in the opinion of the District, be commensurate with the benefits which would be derived.

Procedures

1. Donations may be received for specific purposes such as the provision of recreational or educational equipment, awards, scholarships or prizes for students.
2. Principals may accept donations and inform donors if they are eligible for an income tax receipt which must be issued by the Office of the Superintendent. Cheques should be made payable to the Minister of Finance.
3. Income tax receipts may be issued by the Office of the Superintendent for monetary donations of twenty five dollars (\$25.00) or more. No rights, privileges, material benefit, or advantage may accrue to the donor or to a person designated by the donor.
4. Official receipt for income tax purposes cannot be given for services rendered.
5. Non-monetary donations which are accepted by the School District, and for which an income tax receipt is requested, shall have a written appraisal issued by an individual knowledgeable about the market value of the donated object. The appraiser shall not be associated with either the donor or the recipient and shall assess the donation at its fair market value on the date on which the donation was made.
6. Set terms of use for donations by donors shall be reviewed at the time the donation is made to ensure that the terms are feasible (e.g. graduation awards).
7. School Principals may choose to follow up with a letter of thank you, acknowledging the donation.
8. Once verified and accepted, donations shall be used for the purposes and in accordance with the terms agreed to by the donor and the School District. Significant monetary donations shall be invested in accordance with [Provincial Policy 101 – Financial Responsibilities of School Districts](#).
9. In the case of a non-monetary donation, the Superintendent or designate shall base the acceptance on estimated uses and benefits to the system, initial installation costs, and any applicable continuing operation and maintenance expenses.

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10. Information Technology donated to Anglophone South School District by private companies and/or individuals must meet minimum specifications established by the ITSS Department. If a receipt is required for donated equipment, this must be channeled through the Computers for Schools Program, who will then distribute it to the School District. Donated technology equipment will be directed to schools based on school needs as determined by the Education Centre IT Support. If private companies and/or individuals wish to direct equipment to a designated location, this will be done in consultation with the Education Centre IT Support and Computers for Schools officials.
11. Where a donation is given to a particular school or schools, but the use or application is not specified, the appropriate Principal(s), in consultation with the Superintendent, or designate, shall determine the use and application of the donation.
12. Where the donor does not specify a particular school, use or application of a donation, the Superintendent or designate, shall determine an appropriate use or application.
13. Once accepted, a donation shall become the property of the Province of New Brunswick.

Reference

- Department of Education [Policy 101 – Financial Responsibilities of School Districts](#)
- Department of Education [Policy 132 – Contribution of Resources by Parents](#)
- Department of Education [Policy 315 – School / Community Partnerships and Sponsorships](#)
- Income Tax Act (Gifts & Income Tax) retrieved from Canada Revenue Agency – Gifts & Income Tax.