

**DONATIONS TO THE SCHOOL DISTRICT****Category:** Finance and Administration**Effective:** August 2013**Policy Statement**

Anglophone West 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 shall funnel the donations through Office of the Superintendent, and inform donors if they are eligible for an income tax receipt. Consecutively numbered receipts shall be issued through the Office of the Superintendent for all donations.
3. Income tax receipts may be issued by the Office of the Superintendent for monetary donations of twenty dollars (\$20.00) or more or for non-monetary donations made to individual schools or to the School District. 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 be appraised 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. All donations shall be acknowledged by a formal letter by the School Principal.

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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 Department of Education and Early Childhood Education [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, maintenance and insurance expenses.
10. Donations of technology equipment (e.g. computers, printers, etc.) must conform with Information Technology Standards as set by the Information Technology Shared Services.
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, 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 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 and Early Childhood Development [Policy 101: Financial Responsibilities of School Districts](#)
- Department of Education and Early Childhood Development [Policy 132: Contribution of Resources by Parents](#)
- Department of Education and Early Childhood Development [Policy 315: School / Community Partnerships and Sponsorships](#)