

Title	ACCEPTANCE OF DONATIONS, GIFTS AND EQUIPMENT	Procedure No.	4011
Department	LEARNING SUPPORT SERVICES		
Reference(s)	– Procedure: Acceptance of Donations and Gifts (TVEF) – Policy/Procedure: Partnerships and Sponsorships	Effective Date	1999 Dec. 21

1.0 Definitions:

1.1 Gift / Donation:

A contribution to a school or schools; the contribution can be monetary or in the form of material or equipment. Contributions which have a written acknowledgement or partnership are referred under the Board policy, [Partnerships and Sponsorships](#).

2.0 Procedures for Accepting Cash Donations:

All funds are to be forwarded along with a completed [Gifts to Schools Request Form](#) (available on Electronic Forms on the Employee Portal) to Learning Support Services for deposit to the school's donations recovery account.

3.0 Procedures for Accepting Gifts of Materials, Equipment, or Cash for the Purchases of Materials or Equipment:

3.1 Before the acceptance of any gift of equipment or materials, or cash for the purchase of same, the following factors must be considered by the school principal:

- § 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;
- § safety, security and maintenance requirements;
- § Board standards for equipment (e.g., computers, audio-visual);
- § commitment required by the school or the Board, e.g., ongoing costs, if applicable.

Administered By	LEARNING SUPPORT SERVICES
Amendment Date(s)	2008 Feb. 12 2004 Mar. 23

3.2 Consultation with the Donor:

An individual or group wishing to make a donation should consult with the school principal, or the designated Board official. The donor should be informed that:

- 3.2.1 All accepted gifts to schools or to the Board will become the exclusive property of the Board and part of its inventory.
- 3.2.2 The Board will attempt to honour the intent of the donor as to use and location of accepted gifts but does not make any commitment as to use, replacement or disposal.
- 3.2.3 The use of the gift will be dependent upon the availability of funds within the school budget.
- 3.2.4 Installation of, and/or alterations to, Board property required in association with acceptance of the gift shall be subject to the approval of the Associate Director, Learning Support Services.
- 3.2.5 Gifts will be covered by the normal insurance policies of the Board.

3.3 Approval Procedures:

- 3.3.1 Following consultation with the donor, the principal shall complete a Gifts to Schools Request form and forward this along with funds received to the Associate Director, Learning Support Services, for approval. Once approval is determined, funds will be forwarded to Financial Services for deposit into the school=s Recovery Account.
- 3.3.2 When a receipt for income tax purposes is requested, it is the responsibility of the donor to provide a third party appraisal of the gift, from a recognized authority, in compliance with Canada Custom and Revenue Agency guidelines (see Appendix B).

4.0 Recognition of the Donor:

- 4.1 The principal is expected to express to the donor the school=s appreciation for the gift. In some circumstances, it may be appropriate for a principal to request that a letter be sent to the donor on behalf of the Board.
- 4.2 The Director of Education or designate will provide to the Board in the fall of each year a list of gifts accepted, their value, and their donor.

5.0 Status of Donations:

As stated in Board policy, all donations will become the property of the Board. It is recognized, however, that in most circumstances donors desire the property or benefits of the donation to remain at the specific school. Every reasonable effort will be made to ensure that such is the case.

EXPECTATIONS FOR ACCEPTANCE OF TECHNICAL EQUIPMENT

1. Program Considerations

Possible donations should be discussed with the Learning Supervisor - Technology, for:

- § compatibility with approved computer networks;
- § appropriate hardware and courseware available;
- § current pricing and bulk purchase;
- § the process through the Supply Management Department;
- § future servicing to support equipment use.

2. Technical Considerations

Schools are responsible to verify compatibility with other hardware and software, and serviceability of equipment, prior to purchase:

- § CSA approval or equivalent;
- § configuration details (stand alone or networked);
- § provision of cables or a process to check for appropriate cables, interfaces, printers, etc.

RECEIPTS FOR INCOME TAX PURPOSES

1. In certain situations, donations (both cash and gifts in kind) will merit the issuing of an official donation receipt for income tax purposes. These receipts are issued in accordance with regulations established by the Government of Canada for charitable organizations.
2. The Board, in its capacity as a charitable organization, is required to file an annual Registered Charity Information Return with Canada Custom and Revenue Agency. The information required to be submitted includes monetary gifts received which have/have not been issued an official donation receipt, gifts which are subject to a trust or direction, gifts received from other registered charities, gifts from foreign sources, etc.
3. Canada Custom and Revenue Agency Regulations:

Canada Custom and Revenue Agency states that official donation receipts can be issued to donors in accordance with the following provisions:

 - 3.1 There is a transfer of real or personal property to a school or Board (most common being money). Donation of services do not qualify for an official donation receipt.
 - 3.2 The property is given voluntarily.
 - 3.3 The donor receives no benefit in return, whether directly or indirectly, which also includes benefit to a child of the donor.
 - 3.4 Gifts received from another registered charity do not qualify for an official donation receipt.
 - 3.5 Funds must be received by the Board from the donor requesting the receipt.
4. General:
 - 4.1 Equipment and Other Gifts, or Cash for the Purchase of Same:

If an official donation receipt is required, it is the responsibility of the donor to obtain an independent appraisal of the item for the fair market value. The Associate Director, Learning Support Services, will authorize the Finance Department to issue the appropriate receipt. Monetary gifts must be received by the Board from the donor requesting the receipt.