

## Administrative Procedure 526

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### DONATIONS TO THE DIVISION

#### Background

The Division believes in encouraging and welcoming appropriate donations to the Division for the enhancement of learning.

#### Procedures

1. Gifts in kind eligible for income tax purposes will be valued as follows:
  - 1.1 At the fair market value of the item if it is readily determinable; or
  - 1.2 In the absence of a readily determinable fair market value, the Secretary-Treasurer, at his/her discretion, shall either set the value or obtain an independent appraisal of the value of the donated item.
2. All funds received shall be processed through the Division's regular accounting system, specifically identified as payable to the Division and appropriately recorded.
3. Receipts for income tax purposes shall not be issued for donations of less than twenty-five dollars (\$25) unless requested.
4. All approved donations shall be disbursed as directed by the donor for the activity approved for the enhancement of learning.
5. In the case of donations being received without specific instructions for their use, the Superintendent shall decide upon the use of such funds.
6. Official receipts shall be issued by the Secretary-Treasurer or designate.
7. The Principal or site supervisor shall determine an appropriate acknowledgement of a donation.
8. All donations shall become the property of the Division.
9. The Division does not entertain any requests for monetary donations to groups or individuals.



Reference: Education Act 68, 188, 192, 197, 222 Income Tax Act Society Act	
	Date Approved: April 1, 2021
	Reviewed or Revised: Executive: April, 2021

References shall be updated as required and do not require additional approval.

