



Peterborough Victoria
Northumberland and Clarington
Catholic District School Board

ADMINISTRATIVE PROCEDURES	
<i>Administrative Procedure Section</i> FINANCE	<i>Policy Number</i> 201
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ADMINISTRATIVE PROCEDURE TITLE

Fund-raising in Schools

1.0 ADMINISTRATIVE PROCEDURE

- 1.1 Each year, the principal, in consultation with students, staff, parents, and Catholic School Councils, will prepare and submit a fund-raising plan as outlined in “Guidelines for School Generated Funds”. Fund-raising plans must be communicated to the school community (e.g. provided in newsletters.)
- 1.2 The principal is responsible for ensuring that all fund-raising conforms to Board policies and procedures and that appropriate measures are taken for the safety and security of the students participating in such events.
- 1.3 Door-to-door canvassing by elementary school students is not permitted.
- 1.4 Board approved accounting procedures, as outlined in “Guidelines for School Generated Funds”, will be followed in handling any funds received or expended by the school as a result of fund-raising activities. All funds collected through fund-raising are subject to the board’s regular audit and accountability requirements.
- 1.5 All fund-raising proceeds will have a designated purpose and be utilized as intended, unless further approval is obtained. This purpose is to be communicated to the school community as part of the fund-raising drive.
- 1.6 As part of their school level planning, school communities may decide to develop a multi-year fund-raising plan geared towards achieving a major initiative (i.e., playground structure, outdoor classroom). These funds should be set aside within a separate category in the school banking accounting system in order to be transparent and provide accountability. Aside from funds set aside for a major initiative, fund-raising proceeds should be spent during the school year in which they are raised.

- 1.7 If a fundraising event involves a lottery (i.e. raffle tickets, bingo etc.) the event will require a license as regulated by the Alcohol and Gaming Commission of Ontario (AGCO) and any other applicable regulations or local bylaws. Information and application forms are available through local municipal offices. The school will be required to maintain a separate bank account and proper records in accordance with the license application. These financial records are subject to standard financial reporting requirements and audit.
- 1.8 The following are examples of acceptable uses of fundraising proceeds. These uses should be articulated in the school fund-raising plan prior to proceeding with the fund-raising activity:
- day field trips
 - extended field trips
 - school improvement projects
 - special co-curricular projects (e.g. graduation, etc.)
 - charities
 - community projects
 - special school/class projects
 - cost of travel to sports competitions
 - cost of travel to co-curricular competition
 - other activities as approved by the superintendent
 - assistance fund (for example, a fund serving a charitable purpose to benefit students, such as providing payment for the cost of a field trip for students who cannot afford it.)
 - supplies, equipment, or services which complement items funded by provincial grants
 - guest speakers or presentations
 - ceremonies, awards, plaques, trophies or prizes for students
 - scholarships or bursaries
 - extracurricular activities and events (for example, travel and entry fees for sports competitions, school team uniforms, school band, choir, clubs)
 - school yard improvement projects (for example, playground equipment, shade structures, gardens)
 - upgrades to sporting facilities such as running tracks, and scoreboards
 - support for activities that are unique to the denominational or cultural character of the school (for example, student retreats)
 - to purchase recognition/acknowledgements for school community members (i.e. volunteer appreciation tea, open house refreshments, cards of appreciation). The value should be minimal in nature.

1.9 Examples of unacceptable uses of fundraising proceeds:

- items funded through provincial grants such as classroom learning materials and textbooks
- facility renewal, maintenance, or upgrades funded through provincial grants such as structural repairs, sanitation, emergency repairs, or replacing flooring due to wear and tear
- infrastructure improvements which increase the student capacity of a school or are funded by provincial grants (for example classrooms, additions, gyms, labs)
- professional development including support for teacher attendance at professional development activities
- administrative expenses not associated with fundraising activity
- support for partisan political activity, groups, or candidates
- meals for Catholic School Council members and staff, or to purchase life recognition gifts for school staff.

1.10 Donations/Sponsorship by Parent(s)/Guardian(s)/Students

A donation or sponsorship by an individual student, parent/guardian, or others in lieu of participating in fund-raising activities is not refundable. This must be consistent with the values and purpose of the Board and the principles reflected in Board policies and be clearly communicated and indicated as a non-refundable donation on the individual's receipt.

Where a gift has been received, the Board, as a charitable organization, may issue a tax receipt (i.e., an acknowledgement of receipt of donation for taxation purposes). Income tax regulations will affect and/or determine the Board's authority to issue official tax receipts to recognize gifts.

- (a) Monetary donations received in the name of the Board, for the benefit of an individual school or for the system as a whole, will be eligible for a tax receipt. If requested, official tax receipts will be issued by the Peterborough Victoria Northumberland and Clarington Catholic District School Board for an individual donation of a \$20 value or greater. Issuance of an official tax receipt will be initiated by the school. The school will forward all necessary information to the Supervisor of Accounting, who will issue the official receipt.
- (b) Cash donations received for the benefit of an individual school/geographical area or for the system will be accepted for:
 - (i) the establishment and/or promotion of scholarships or bursaries;

- (ii) the giving of prizes, exhibitions, gifts, or rewards to the pupils of the Board;
 - (iii) donations to school libraries and programs;
 - (iv) the purchase of equipment;
 - (iv) the purchase of services or supplies for a program that may not normally be covered by Board budget allocations; or
 - (v) partnerships in education endeavours provided for in Board policies and administrative regulations.
- (c) Non-monetary donations may be accepted by the school or responsible system person if the following conditions are met:
- (i) the donated material or goods are appropriate and of use to the school/system;
 - (ii) the goods or materials donated to a school or centrally will be used or distributed at the discretion of the principal or appropriate supervisory officer;
 - (iii) donated equipment shall be completely paid for and free of encumbrances (equipment, when donated and accepted, shall become and remain the property of the Board and can be used for any purpose as determined by the Board).
 - (iv) an independent assessment of the fair market value of the contribution must be obtained or provided in writing by the donor if the donor wishes to receive a receipt for tax purposes. Issuance of an official tax receipt will be initiated by the school. The school will forward all necessary information, including the independent assessment, to the Supervisor of Accounting, who will issue the official receipt.

1.11 Cancellation of Fund-raising Activities

In the event that an activity for which funds were raised is cancelled, or an individual chooses to withdraw, the following conditions will apply:

- (a) If the arrangements for the activity are under contract to a commercial organization (e.g. travel agency), the terms and conditions of the contract will apply to the school, parental organization, Catholic School Council, the participants, and their parent(s)/guardian(s).

- (b) If the arrangements for the activity are organized by the school, advance payment or deposit made by a student or parent/guardian toward the individual student's projected personal cost of participation will be refunded according to the following criteria: the refundable portion will be calculated taking into account nonrefundable deposits, cancellation fees, and other non-recoverable expenses.
- (c) If the parental organization has made a contribution to the activity, the funds will be returned to the parental organization.

2.0 TERMS AND DEFINITIONS

2.1 FUND-RAISING

Fund-raising is the collection of funds raised from activities that include:

- (a) projects that are directly associated with the schools and are in the interests of the students of the local school; and
- (b) the supervised participation of students in a limited number of activities for non-profit, charitable organizations operating in the interests of children, education, and the community.

2.2 MAJOR CAMPAIGN

A major campaign involves the entire student community and is intended to raise the greatest amount of funds for the benefit of the entire student body. Not included as major campaigns are services such as milk or juice sales, hotdog days, hot lunch days, etc.

2.3 MINOR CAMPAIGN

A minor campaign would involve a part of the student body in fund-raising activities (i.e. a division, a department, a classroom, etc.)

2.4 SCHOOL GENERATED FUNDS

School generated funds are funds that are raised and collected in the school or broader community in the name of the school by Catholic School Councils or other school or parent administered groups. These funds are administered by the school principal, and are raised or collected from sources other than the board's operating and capital budgets.

School generated funds is a broad category which includes not only fundraising for school purposes, but also funds that are collected and paid through school accounts to support a variety of programs, such as payments to charities or other third parties (i.e. tour operators, and hot lunch programs).

3.0 REFERENCES/RELATED DOCUMENTS

Guidelines for School Generated Funds

4.0 RELATED ADMINISTRATIVE PROCEDURES

5.0 RELATED FORMS

6.0 ADMINISTRATIVE PROCEDURE REVIEW DATE

May 2018

7.0 APPROVED BY BOARD

May 28, 2013

8.0 EFFECTIVE DATE

May 28, 2013

9.0 REVIEW BY

Superintendent of Business and Finance

10.0 LAST REVISION DATE

May 28, 2013