

ADMINISTRATIVE PROCEDURES #104

CHARITABLE DONATIONS

BACKGROUND

The Burnaby School District recognizes that members of the public often have the ability and the desire to enhance public education through direct gifts and donations. The District is duly registered as a charitable organization for receiving gifts which are intended to further the educational purposes of the District. The District will receive gifts and provide charitable donation receipts for income tax purposes when the gifts are clearly suited for the furtherance of the education purposes of the District. All transactions must be “at arms length” (i.e., no personal gain, right, privilege, material benefit or advantage may accrue to the donor or to a person designated by the donor).

PROCEDURES

The Canada Revenue Agency sets out stringent regulations regarding the issuing of receipts for tax purposes. This document summarizes some of these regulations, and provides some guidelines for general use. Specific questions should be referred to the Manager, Financial Services. Donations will be accepted to promote an interest in, and an incentive for, supplementary support of public education in Burnaby, to provide scholarship funds to promote scholastic achievement, and to provide useful assets to the school system generally.

Basic Requirements

The Manager, Financial Services shall be provided with:

1. donor name, address, postal code;
2. cash amount received;
3. date received; and,
4. purpose (use) of the gift.

Non-Cash Donations

In addition to the applicable basic requirements, the Manager, Financial Services must also be provided with:

1. the Secretary-Treasurer's (or designate's) opinion as to the suitability/compatibility of the gift; and,
2. an independent 3rd party valuation of the donation being made be provided by the donor. The valuation must be approved by the Secretary-Treasurer.

Restrictions

The law precludes issuing receipts for:

1. a gift of services;
2. admission fees to fundraising functions;
3. memberships;
4. lottery tickets;
5. a gift of little or nominal value; and,
6. gifts which have, or appear to have, some personal benefit to the donor.

General

1. Clerical time involved with high volume requests may require school assistance with receipt preparation.
2. Receipts for individual cash gifts below \$20.00 will not be issued.
3. All receipts for income tax purposes will be issued by the District's finance department.

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Cross References: