



## DONATIONS

### POLICY STATEMENT 152

Category: Finance and Administration

AUTHORITY: NB Regulation 97-150, Section 8                      EFFECTIVE: September 1, 2004  
RESPONSIBILITY: Principal, Budget and Accounting Manager    REVISED: July 15, 2014  
REFERENCE: Dept. of Education Policy 132, Dept. of  
Education Policy 133(O/S), Dept. of  
Education Policy 315, Anglophone East  
School District Policy 151, Anglophone East  
School District Policy 153, Dept. of  
Education Policy 101

---

### **Policy Statement**

Anglophone East School District welcomes donations from members of the community who wish to support school programs.

- 152.1 The Principal shall accept or approve only those donations that are not in conflict with educational objectives.
- 152.2 Any donation made to the school with reciprocating commitments on behalf of the school or district must be in compliance with Anglophone East School District Policy 153 School/Community Partnerships and Sponsorships.
- 152.3 Income tax receipts may be issued for donations of \$20.00 or more. Funds must be submitted to the Anglophone East School District Office (cheques payable to Minister of Finance) for deposit in the provincial bank account. Expenditures may then be made in accordance with normal purchasing procedures. The Budget and Accounting Manager must be consulted for income tax receipts for donations of equipment.  
*“Donors to Her Majesty the Queen in Right of the Province of New Brunswick, which includes School Districts, are eligible to receive official charitable donation receipts, for income tax purposes. The Province of New Brunswick does not, however, have a charitable organization registration number issued by the Canada Customs and Revenue Agency. Anglophone East School District, under the Education Act S.N.B., 2000, c.E.-1.12 of the Province of New Brunswick, is authorized to issue receipts for donations received from third parties.”*
- 152.4 Donations of funds or equipment become District assets.

Series: Finance and Administration