



**DURHAM CATHOLIC
DISTRICT SCHOOL BOARD**
Learning and Living in Faith

POLICY – PO104

School Generated Funds

Area: Business and Finance
Source: Chief Financial Officer

Approved: May 11, 2020
Revised:

1. Introduction

The Durham Catholic District School Board (the “Board”) believes that the education sector is in a position of public trust and, as such, when funds are generated and collected in relation to school-based activities and/or school-related items, they must be handled and accounted for in a transparent manner as dictated by applicable legislation and relevant Board policies, administrative procedures and Board business protocols.

2. Definitions

School-Generated Funds (*School Fundraising Guideline*) – is a broad category which includes: fundraising for school purposes; funds collected and paid out through school accounts to support programs (for example, charity payments, tour operators or hot lunch programs).

3. Purpose

This policy provides direction to Board staff, Catholic School Councils, and the school community regarding the collection, management and administration of school-generated funds.

4. Application / Scope

This policy applies to all Board staff, Catholic School Councils, parents/guardians and volunteers.

5. Principles

5.1 The Board recognizes:

- 5.1.1 that there are activities that occur at a school on a regular basis that involve the collection of funds from students, parents/guardians and school communities;
- 5.1.2 the need to ensure the purpose of any funds collected and expended are consistent with the Board's mission, vision, values, strategic plan and related policies and procedures;
- 5.1.3 that appropriate direction, safeguards and internal controls are required to administer the collection, deposit, recording, and use of public funds; and
- 5.1.4 its responsibility to ensure all school generated funds are accurate and maintained in a manner that provides for transparency, accountability and responsible financial stewardship.

6. Requirements

- 6.1 The Chief Executive Officer shall issue administrative procedures to support this policy and amend them thereafter as the need arises.
- 6.2 School Generated Funds shall be used to support student achievement and well-being and are intended to supplement, rather than replace, publicly funded educational programs and services.
- 6.3 All School Generated Funds are under the authority of the school Principal.
- 6.4 The school Principal shall seek input from the Catholic School Council regarding the planning and use of School Generated Funds.
- 6.5 All funds collected through school or Catholic School Council fundraising are subject to the school Board's regular audit and accountability requirements.

7. Sources

- 7.1 Broader Public Sector Accountability Act
- 7.2 Education Act
- 7.3 Ministry of Education, Guidelines for School Fundraising
- 7.4 Ontario Regulation 612/00: School Councils and Parent Involvement Committees
- 7.5 Equity and Inclusive Education Strategy
- 7.6 Ministry of Education, School Food and Beverage Policy

8. Related Policies and Administrative Procedures

- 8.1 Purchasing of Goods and Services Policy (PO102)
- 8.2 Use of Corporate Purchase Cards Administrative Procedure (AP102-15)
- 8.3 School Generated Funds Administrative Procedure (AP104-1)
- 8.4 Broader Public Sector Procurement and Expense Directives Policy (PO109)
- 8.5 Travel, Meal, Hospitality Expenses/Attendance at Conferences Administrative Procedure (AP109-1)

- 8.3 Catholic School Councils Policy (PO211)
- 8.4 School Level Fundraising Policy (PO416)
- 8.5 School Level Fundraising Administrative Procedure (AP416-1)
- 8.6 Student Fees for Learning Materials and Activities Policy (PO445)
- 8.7 Student Fees for Learning Materials Administrative Procedure (AP445-1)
- 8.8 Sponsorship for Board and School Activities and Events (PO423)