PROCEDURE

BUSINESS

Charitable Donations

The Board is a registered charitable organization and must follow the regulations as directed by Canada Revenue Agency.

General

The following outlines Durham District School Board's procedure which is to be followed to ensure that all donations received by schools are properly accounted for and receipted where appropriate.

Only the Business Department can issue official tax receipts for charitable donations.

The Board will not issue an official receipt for tax purposes for any donation that does not meet the Income Tax Act and Canada Revenue Agency criteria.

Revenue Canada regulations state that in order for a donor to receive a taxable receipt a donation must be made without valuable consideration (the donor may not receive anything of value in return).

Cash Donations

Charitable donations made to a school need to be minimum $50.00 to be receipted. **Cheques are to be made payable to Durham District School Board.** The money will be deposited to the block budget account 1 -xxx-18-535-xxx-7-0. If the money is to be deposited into a school bank account, a completed cheque requisition must accompany the donation form and money.

All cheques that require tax receipts must be sent to the Board **including cheques made payable to schools. No donation should be deposited directly to a school bank account.**

Non-Monetary Donations

Vehicles that are donated to high schools must have a copy of the ownership attached to the signed donation form. A Ministry of Transportation Used Vehicles information package must accompany the form with the wholesale and retail value of the vehicle. A receipt for the **retail** price will be issued.

Before accepting a non-monetary item (e.g., appliances, electronics etc.) please contact Accounts Receivable for confirmation that it is an item that can be receipted. If it is an acceptable item, a copy of original invoice should be attached to the signed donation sheet. The purchasing department will verify the current value of the item. If the invoice is not available, the donor must get at their expense an estimated **wholesale** value for the item from a reputable appraiser, company or dealer acceptable by the Board indicating the value, on their letterhead.

Donations of computer equipment will not be accepted.

Donations of services that are contributed to a school (e.g. landscaping services, limo services, skills, etc.) do not qualify for an official tax receipt. A donation must involve property.

All donation forms, money and cheque requisitions are to be forwarded to Accounts Receivable, 4th Floor, Education Centre.

Appendix:
Appendix A - Donation Summary

Effective Date
2013-02-04
Amended/Reviewed
2018-04-06