



BOARD ADMINISTRATIVE PROCEDURE

ADMINISTRATIVE PROCEDURE

1104 Fundraising in Schools

DIRECTIONAL POLICY

Nurturing & Protecting Resources

Title of Administrative Procedure

Fundraising in Schools

Date Approved

February 2025

Projected Review Date

February 2030

Directional Policy Alignment

This Administrative Procedure aligns with the Board's directional policy of Nurturing and Protecting Catholic Education by ensuring that fundraising activities support education and the community, benefit the school and demonstrate the values endorsed by the Board.

Alignment with Multi-Year Strategic Plan

The Fundraising in Schools administrative procedure aligns with the tenet of Protecting, within the Board's Multi-Year Strategic Plan by ensuring fiscal resources are used consistently with the Board's vision and mission statements and comply with the Ministry of Education's mandates, regulations and guidelines.

[CDSBEO Strategic Plan](#)

Purpose

The purpose of this Administrative Procedure is to provide appropriate guidance to school staff and fundraising volunteers by providing specific administrative procedures for fundraising in schools.

Action Required

Fundraising

1. This procedure applies to all fundraising directly associated with the school, including fundraising by Catholic School Councils, students and student councils.
2. All fundraising activities shall:
 - 2.1 Respect and reflect the following principles:
 - Catholic teachings
 - Student and staff time, and school programs
 - Age-appropriate activities
 - Supervision of students
 - Ministry of Education guidelines and policies, such as the School Food and Beverage Policy, Equity and Inclusive Education Strategy, Facility Partnerships Guideline and the Broader Public Sector Procurement Directive
3. Consider safety of students including ensuring students are not required to do door-to-door canvassing.
4. Be strictly voluntary for staff and students. Students should not be subject to penalties, or be denied any benefits, if they choose not to participate in school fundraising.
5. Staff or volunteers should not benefit materially or financially from the school fundraising activity.
6. Protect personal information of students, staff or other individuals. Personal information will not be shared without prior consent for the purpose of fundraising.
7. All fundraising 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 fundraising activity.
8. The following are examples of acceptable uses of fundraising proceeds.
 - Day field trips
 - Extended field trips
 - School improvement projects
 - Special co-curricular projects (i.e. graduation, etc.)
 - Charities
 - Community projects
 - Special school/class projects
 - Cost of travel to sports competitions
 - Cost of travel to co-curricular competition

- 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
 - Scholarship or bursaries
 - Extracurricular activities and events (for example, travel and entry fee 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
9. To purchase recognition/acknowledgements for school community members (i.e. volunteer appreciation tea, open house, refreshments, cards of appreciation). The value should be minimal and cannot include cash or gift cards.
10. Schools may organize vendor fairs to raise funds. These events must adhere to the Community Use of Schools procedure.
11. Other activities as approved by the Superintendent.
12. The following are unacceptable uses of fundraising proceeds:
- Expenditures which do not directly benefit the students in the school are subject to greater scrutiny and may require further justification.
 - Items that are to be purchased from the Board's budget or school budget. (ie. Desks, textbooks, etc.)
 - Investments other than those permitted by the **School Generated Funds Guidelines**.
 - Reimbursements to principals.
 - Mileage reimbursements to employees.
 - Monetary payments to employees for services.
 - Gifts to employees (including gift cards).
 - Staff social activities.
 - Alcohol.
 - Registration fees for the events managed/hosted by the Board.
 - Facility renewal, maintenance, or upgrades funded through provincial grants.
 - Infrastructure improvements which increase the student capacity of a school or are

- o funded by provincial grants (for example, classrooms, additions, gyms, labs).
 - o Professional development including support for teacher attendance at professional development activities.
 - o Support for partisan political activity, groups or candidates.
13. All equipment purchased from funds derived from fundraising shall become the property of the Board and shall be included in the equipment inventory list in the school. Such equipment must meet system standards.
14. Staff social funds are not considered to be school generated funds. The related activities do not directly benefit the students at the school. However, in order to facilitate maintenance of records and to increase accountability, schools have the option to track their staff social funds in their banking software.

Cancellation of Fundraising Activities

15. Where an activity, for which funds were raised, is cancelled or an individual chooses to withdraw, the following conditions will apply:
- 15.1 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, Catholic School Council, the participants, and their parent(s)/guardian(s).
- 15.2 If the arrangements for the activity are organized by the school, advance payments or deposits made by a student or parent/guardian toward the individual student's projected personal cost of participation may be refunded. The refundable portion will be calculated taking into account non refundable deposits, cancellation fees, and other non-recoverable expenses. Alternatively, the Principal can notify the school community how the funds will be repurposed and refunds may still be processed if requested.
- 15.3 If the Catholic School Council has contributed to the activity, the funds will be returned to the Catholic School Council.

Donations

16. Where a gift has been received, the Board, as a charitable organization, may issue a charitable donation tax receipt. Income tax regulations will affect and/or determine the Board's authority to issue official tax receipts.
17. 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 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 Finance Department, who will issue the official receipt.
18. Non-monetary donations may be accepted by the school or responsible system person if the following conditions are met:
- 18.1 The donated material or goods are appropriate and of use to the school/system;
- 18.2 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;

18.3 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).

19. A donation receipt can be issued for the receipt of goods, provided that the following documentation is forwarded to the Board in order to determine the fair market value of the items donated:

19.1 If a business donates goods that they normally sell (i.e. a business donates an item from their inventory) to a school, then the business must provide an official invoice from their business to the Board. The Board will issue the donation receipt based on the invoice amount less the HST.

19.2 If a business or individual donates items to a school that they normally don't sell, the Board requires a copy of the original invoice/receipt showing the value of the goods purchased.

19.3 For donations of used goods, the donation receipt will be based on the appraised fair market value. The person who determines the fair market value must be independent of the transaction, competent and qualified to evaluate the particular property being transferred. They must also put their valuation in writing.

Major Fundraisers

20. Major fundraisers may be undertaken by the school community as long as the fundraiser is compliant with the following:

- School Food & Beverage Policy
- Equity and Inclusive Strategy
- Teachings/beliefs of the Catholic Church
- Vision & Mission of the Catholic District School Board of Eastern Ontario;

21. Major fundraisers may be undertaken by the school community by submitting a business plan to the school Superintendent for review and approval:

- Description of the purpose of fundraising.
- Description of fundraising activities.
- Methods and draft letters to be considered.
- Any request for signage as recognition of contribution (i.e. location, size, design). organizations that are receiving recognition for signage will be required to sign an agreement that will outline expectations, length of time and reasons for possible removal. All signage must be approved before being erected on site.

22. Once the business plan is approved, the school will be informed that they can proceed with fundraising activity.

23. No corporation will gain sole access to advertising or sponsorship in a school or schools.

24. Corporate advertising must not exploit or take unreasonable advantage of students as a captive market, through requiring them to observe, listen to, or read advertisements or to participate in some form of advertising.

Financial Procedures/Record Keeping

25. Board approved accounting procedures, as outlined in the **School Generated Funds Guidelines** will be followed in handling any funds received or expensed by the school as a result of fundraising activities.
26. All funds collected through fundraising are subject to the Board's regular audit and accountability requirements.
27. 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 applications 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 requirements and audit.

Responsibilities

The Board of Trustees are responsible for:

- Reviewing this Administrative Procedure to ensure its alignment with the Nurturing and Protecting Catholic Education Directional Policy.

The Director of Education is responsible for:

- Reviewing this Administrative Procedure to ensure its alignment with the Nurturing and Protecting Catholic Education Directional Policy.

The Superintendent of Business is responsible for:

- Establishing guidelines for School Generated Funds.
- Ensuring that schools have suitable accounting systems and/or technology available for administering School Generated Funds.
- Reporting any instances or suspicion of fraud as per administrative procedure [1115 - Fraud Awareness and Prevention](#).

The Manager of Finance is responsible for:

- Ensuring appropriate training is provided to Principals, Vice-Principals, and School Secretaries.
- Ensuring periodic internal audits of School Generated Funds are conducted by the Finance Department to ensure compliance with this administrative procedure and **School Generated Funds Guidelines**.
- Ensure school generated fund account balances are monitored and escalated to the Senior team if required.
- Receiving and maintaining a central file of annual financial reports from each school.

- Reporting any instances or suspicion of fraud as per administrative procedure [1115 - Fraud Awareness and Prevention](#).

Superintendents of School Effectiveness are responsible for:

- Reminding Principals of this administrative procedure and related School Generated Fund Guidelines.
- Approving major fundraisers.
- Reporting to the Superintendent of Business if they are made aware of any lost funds any misuse of funds; and instances when School Generated Fund Guidelines may not have been followed.
- Reporting any instances or suspicion of fraud as per administrative procedure [1115 - Fraud Awareness and Prevention](#).

Principals are responsible for:

- Carrying out their responsibilities as outlined in the **School Generated Funds Guidelines**.
- Ensuring that **School Generated Funds Guidelines** are implemented.
- Acting as a mandatory signing officer on all school bank accounts; including the CSC bank account.
- Ensuring that all SGF, including CSC funds, are tracked in school banking software provided by the Board.
- Ensuring that staff members or members of the community are not collecting and managing funds in their own personal bank account or maintaining financial records off school property.
- Reviewing, signing and dating the monthly bank reconciliation.
- Notifying the School Superintendent and the Board contact immediately if funds are misplaced.
- Reporting any instances or suspicion of fraud as per administrative procedure [1115 - Fraud Awareness and Prevention](#).
- Ensuring the CSC chair is aware of and understands their role and responsibilities.

School Secretaries are responsible for:

- Carrying out their responsibilities as outlined in the **School Generated Funds Guidelines** including:
 - Implementing the **School Generated Funds Guidelines** as directed by the principal.
 - Setting up School Cash Catalog items for payment through School Cash Online.
 - Entering payments in School Cash Register on a regular basis by Student, Item and tender.
 - Counting and verifying funds received for deposit.

- Processing and verifying online payments.
- Providing financial reporting as requested.
- Preparing bank deposits and depositing funds at the bank on a regular basis.
- Issuing cheques ensuring that all requests for payments are properly supported and approved by the principal.
- Completing the monthly bank reconciliation.
- Advising the principal of deviations from the **School Generated Funds Guidelines**.

School Staff are responsible for:

- Carrying out their responsibilities as outlined in the **School Generated Funds Guidelines** including:
 - Collecting money from students or other sources as applicable.
 - Counting money collected, recording amount by student, tender received and intended use on a funds received form as applicable.
 - Ensuring funds collected are delivered to the office on a daily basis.
 - Ensuring that invoices have the appropriate approval and are delivered to the office Secretary for payment in a timely manner.
 - Completing the Activity Set up Template for new activities that require collecting money.

The Catholic School Council Chair is responsible for:

- Carrying out their responsibilities as outlined in the **School Generated Funds Guidelines** including:
 - Working with the principal to ensure that the sources and uses of CSC-related SGF comply with the established SGF Guidelines.
 - Ensuring the Catholic School Council Treasurer understands their responsibility for receipts, disbursements, banking, and record keeping as established in the SGF Guidelines.
 - Ensuring that all Catholic School Council documentation remains on the school property.

Definitions

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 school board's operating and capital budgets. School-Generated Funds is a broad category which includes not only fundraising for school purposes, but also all funds that are collected and paid out through

school bank accounts to support a variety of programs such as payments to charities or other third parties (e.g. tour operators, and hot lunch programs).

Fundraising: Fundraising is any activity permitted under a school board's policy, to raise money or other resources, as approved by the school principal in consultation with, and upon the advice of, the Catholic school council and/or a school fundraising organization operating in the name of the school, and for which the school provides the administrative processes for collection. Such activities may take place on or off school property.

School Community: The school community refers to students, parents, guardians, Catholic school councils, trustees, school administrators, staff, members of the broader community and partners, as well as others who support the local school and student achievement.

References

- [Reg 41/10 - Board Borrowing, Investing and Other Financial Matters](#)
- [Lottery and gaming - Alcohol and Gaming Commission of Ontario](#)
- [Ontario Catholic Education and Corporate Sector](#)
- [1115 - Fraud Awareness and Prevention](#)
- **School Generated Funds Guidelines**