



## Turtle River School Division - Administrative Procedure

### FISCAL MANAGEMENT - INDEX

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## Turtle River School Division - Administrative Procedure

### Section F – Fiscal Management

#### Payment of Non-Resident Fees to Another Division

##### **PAYMENT OF NON-RESIDENT FEES TO ANOTHER DIVISION**

The board will authorize payment of residual fees to other school divisions whenever:

- prior arrangements have been made by the division board for the student to receive instruction in the other division; and
- attendance of that pupil in the receiving division has been verified; and
- the division receives a request for payment of residual costs from the division the student is attending.

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## Turtle River School Division - Administrative Procedure

### Section F – Fiscal Management Travel Expense & Reimbursement

#### **SENIOR ADMINISTRATION TRAVEL EXPENSE**

This policy will provide senior administration guidelines for acceptable travel and expenses disbursement and to implement controls that provide reporting to the Board of Trustees of these disbursements on a regular basis.

#### **Rules and Procedures**

- Senior administration will adhere to the guidelines established in policy Expense Reimbursement Page 72 section Administration.
- Each meeting senior administration expense accounts and reimbursement claim will be provided to the Board of Trustees. This includes senior administration credit card transaction statement(s). Trustee will review and sign off.
- During the annual budget process the Board of Trustees will review and establish a reasonable senior administration travel and professional development budget.
- When requested by the Board a senior administration travel and professional development expense report detailing actual and budget amounts will be provided to the Board as an "In Camera" item at a regular Board Meeting.

#### **Mail Pickup and Vehicle Allowance**

The Principal of each school shall designate who shall pick up the mail for that school. The Division shall reimburse that designate \$200.00 per school year for the months September to June to cover expenses when a personal vehicle is used. The person who picks up the mail for the months of July and August shall be reimbursed \$50.00. (In cases where a Division vehicle is used for mail pick up no reimbursement will be made.)

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## **Turtle River School Division - Administrative Procedure**

### **Section F – Fiscal Management**

#### **Public Gifts to Schools and Charitable Donations**

### **PUBLIC GIFTS TO THE SCHOOLS**

All public gifts to a school should be reported to the board by the principal. All gifts become the property of the Turtle River School Division.

### **CHARITABLE DONATIONS**

The Turtle River School Division is registered as a charity with Revenue Canada. The purpose of the registered charity is to raise funds for scholarships and bursaries, to fund capital asset and equipment purchases and to allow for acceptance of gifts in kind. The Secretary-Treasurer issues tax deductible receipts for donations and bequests through a will that meet the criteria. Charitable Donations activities will be reported in the Statement of Changes in Trust Funds as part of the Turtle River School Division No. 32 Audited Annual Financial Statement.

#### **A. Scholarship Funds or Bursaries**

Donations for Scholarship funds will fall into three categories. Funds can be directed to individual schools in the Division and if so directed, they are accounted for separately.

##### **1. Endowment Scholarship Fund**

Donations to this fund are made on an unconditional basis. Donors understand that the monies will never be refunded and they are not to receive any benefit, other than a tax-deductible receipt, for making the donation. The attached form is to be completed by the donor and will clearly indicate the student criteria (if any) for awarding of the scholarship. The donor signature on the form will confirm that all conditions are understood.

The endowment scholarship fund will be invested in accordance with the investment requirements of the Public School Act (Section 201). This fund is to be maintained in perpetuity, thus the annual awarding of the scholarships will not deplete the principal of the fund.

##### **2. Defined Period Scholarships**

Donations of this type are made with the understanding that sometime in the future both the income and principal will be fully depleted. The Scholarship will cease to be awarded at that time. To be eligible for a tax deductible, charitable receipt, the scholarship must be established for a period of at least ten years. The attached form is to be completed by the donor and will clearly

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#### Public Gifts to Schools and Charitable Donations

indicate the financial terms and the student criteria for awarding the scholarship (if any). The donor's signature will verify that all conditions are understood.

These monies are to be invested in accordance with the Public School Act. Potential donors of this type should be advised that they could personally set up an investment and made an annual cash donation as per number three below.

#### **3. Annual Cash Donations**

Annual cash donations for scholarships or bursaries will be accepted and a charitable receipt will be issued. The donation is accepted with the understanding that the exact amount of the donation will be awarded to a student that school year.

#### **School Cessation**

If the school ceased to be a high school, or ceases to exist sometime in the future, the Superintendent of Schools, Secretary-Treasurer, Principal and school staff at that time shall decide on the disposition of the scholarship funds. It is suggested that these funds be used to improve the educational experience for the remaining students in the community by enhancing the building and grounds or purchasing school equipment.

#### **B. Capital Asset and Equipment Purchase Projects**

Schools in the Turtle River School Division No. 32 may initiate fundraising activities to help fund improvements to the school buildings, grounds or purchase of equipment.

The Secretary-Treasurer will issue charitable receipts for capital assets and equipment purchases provided the donation is made on an unconditional basis. The donor is not to receive any benefit what so ever for making the donation except the charitable tax deduction.

#### **C. Gifts in Kind**

Charitable receipts will be issued for gifts in kind based on the fair market value of the item being donated. The Turtle River School Division under the auspices of the Board of Trustees will establish the fair market value.

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