

**JAMES BAY LOWLANDS
SECONDARY SCHOOL BOARD**

**ADMINISTRATIVE PROCEDURE
NO. 536
BUSINESS ADMINISTRATION**

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| Effective | August 21, 2019 |
| Last Revised | August 15, 2023 |

**SCHOOL FUNDRAISING:
ADMINISTRATION OF SCHOOL-GENERATED FUNDS**

1. PURPOSE

The James Bay Lowlands Secondary School Board recognizes the value of, and supports, excursions and other school-based projects for which the Board does not fully budget. Therefore, the Board permits students to enter into fundraising activities for any worthwhile project, subject to the directives set out in Ontario Ministry of Education Memorandum 2012: B10 Fundraising Guideline, the directives in Administrative Procedure 335 School Fundraising: Approvals and Safety, and the accounting guidelines in this administrative procedure.

This administrative procedure supports Board Policy GOV-25 Financial Stewardship: Budget Process, and provides direction on how to effectively manage and administer school-generated funds.

2. DEFINITIONS

Fundraising: Fundraising is defined as the raising of money for the support of a charity, for a community cause, or to defray the cost of excursions and other school-based projects.

Major Fundraising Project: This is a project which involves the majority of the school community. The nature of the undertaking could be either a single large-scale activity or a series of small activities. The funds raised are directed toward one (1) specific cause.

Minor Fundraising Project: This is a project which is restricted to the families of the students or to activities within the school.

PROCEDURES

3. Approvals for Fundraising Projects

3.1 All requests from charitable and community organizations for student assistance are to receive the initial approval of the principal.

3.1.1 Participation of the school in fundraising for charitable and community causes will be limited and spaced so as to not overburden parents or to use an undue amount of school time for these activities.

- 3.2 Any fundraising activity for excursions and other school-based projects (e.g. awards, sports equipment) is subject to the discretion and approval of the principal.

4. Lotteries

- 4.1 Requests from charitable and community organizations to distribute and/or to sell tickets through the students will be denied, except where the selling of tickets and all proceeds derived from the sales are directed to the support of school programs (e.g. excursions).
- 4.2 The sale of lottery tickets is permissible where such has been initiated by the school council or by a parent group in support of school-related projects, and where all proceeds derived from the sale are directed to the school. Proper lottery procedures and licenses need to be adhered to.

5. Accountable and Transparent Handling of Funds

- 5.1 Accounting procedures directed by the Board's finance and human resources administrator shall be strictly followed. All funds collected through school or school council fundraising are subject to the Board's regular audit and accountability requirements.
- 5.2 The finance and human resources administrator will report all school-generated funds to the Ministry of Education and provide tax receipts, where appropriate, for donations.
- 5.3 The principal shall prepare a statement identifying the purposes of the fund-raising that will be undertaken over the school year and the approximate amounts that the school hopes to raise. This shall be submitted to the finance and human resources administrator as soon as possible and shall then be presented to the Board for approval.
- 5.4 Information about the annual fundraising plan shall be shared with students, parents, and the staff.
- 5.5 All purchases made on behalf of the school from funds raised through student and staff activities shall be made in accordance with Administrative Procedure 515 Purchasing Procedures.
- 5.6 In October of each school year, to comply with transparent financial reporting practices, the principal shall prepare and distribute to the finance and human resources administrator and make available to the staff, students, and parents, a summary of activities including:
- a) the objectives of the fund raising;
 - b) amounts raised by various activities;
 - c) complete details of expenditures; and
 - d) a reconciliation of opening and closing cash balances.
- 5.7 Appropriate safeguards must be in place regarding the collection, deposit, recording, and use of public funds. All funds collected from any source shall be substantiated by records such as receipts, sales reports, invoices, etc.

- 5.8 Receipts shall be issued for cash received. Pre-numbered receipt books shall be used.
- 5.9 Funds raised will be deposited, as soon as possible, into a fundraising bank account.
- 5.10 All accounts established are to require the signing authority of two (2) people, one of whom will be the principal/vice-principal.

6. Cancellations

In the event that an activity for which funds were raised is cancelled or an individual chooses to withdraw, the following shall apply:

- 6.1 If the arrangement for the activity is under contract to a commercial organization, (e.g. travel agency), the terms and conditions of the contract shall apply to the school, parent group, the participants, and their parents or guardians.
- 6.2 If the arrangements for the activity are organized by the school, an advance payment or deposit made by a student or parent toward the individual student's projected personal cost of participation will be refunded with accrued interest according to the following:
 - 6.2.1 The refundable portion will be calculated taking into account non-refundable deposits, cancellation fees, and any other non-recoverable expenses.
 - 6.2.2 If the parent group has made a contribution to the activity, it will be returned to the parent group (subject to 6.1 and 6.2) with accrued interest.
- 6.3 A donation by a student, parent or others in lieu of participating in fund-raising activities is not refundable. This must be clearly communicated and indicated as a non-refundable donation on the individual's receipt.

REFERENCE DOCUMENTS

Legal:

Ontario Regulation 298, Section 25: Canvassing and Fundraising
Ontario Ministry of Education Memorandum 2012:B10 Fundraising Guideline
<http://www.edu.gov.on.ca/eng/parents/Fund2012Guideline.pdf>

Board:

Board Policy GOV-01 Values, Vision, and Mission
Board Policy GOV-05 Multi-Year Strategic Plan
Board Policy GOV-09 Board Communications
Board Policy GOV-25 Financial Stewardship: Budget Process
Administrative Procedure 160 School Council
Administrative Procedure 335 School Fundraising: Approvals and Safety
Administrative Procedure 515 Purchasing Procedures
Administrative Procedure 535 Management of School Funds: School Bank Account