

Fiscal Management 4301	Administrative Application	
	Last Reviewed /Approved on:	September 10, 2026
	References:	The Education Act, 1995, 87(1) (i) Income Tax Act Canada Customs and Revenue Agency Policy 12 – Role of the Director
	Status:	Operational

Preamble

The Regina Catholic School Division (RCSD) is a registered charity under the Income Tax Act and may issue official donation receipts only in accordance with applicable legislation and current Canada Revenue Agency requirements.

Application

RCSD may accept donations, gifts, and bequests that support its charitable purposes, mission, religious and educational mandate, strategic priorities, and Board policy. RCSD may decline, return, or seek modification of any proposed gift that creates unacceptable legal, financial, operational, reputational, safety, privacy, or ethical risk.

Donations and gifts-in-kind shall be for the advancement of education and operate in conjunction with the school division mission, belief statements, religious and educational mandate and Board policy.

1. Once accepted, donations, gifts, and bequests become the property of RCSD and will be used, managed, or disposed of in accordance with any accepted restrictions and applicable RCSD requirements. Donations, gifts or bequests to the school division may be in cash or in-kind.
2. Only Business and Finance may authorize and issue official donation receipts using RCSD's charitable registration information. Schools, departments, employees, parent groups, and third parties must not issue receipts or represent that a receipt will be issued.
3. RCSD will not accept a gift that requires endorsement of a product, service, political position, or other activity inconsistent with RCSD's mission or legal obligations
4. Donor recognition, including naming rights, signage, publicity, or other benefits, must be approved in advance. Recognition does not transfer ownership, control, curriculum influence, procurement preference, or decision-making authority to the donor.
5. RCSD will maintain complete records of each receipted gift, including donor information, date received, description of property, fair market value, eligible amount, appraisal where applicable, and receipt number.

6. Official donation receipts will be issued for eligible cash gifts of more than \$25. Eligible cash gifts of \$25 or less will be receipted upon request.
7. Restricted cash gifts in which conditions are too restrictive to be implemented may result in the donor being requested to modify its conditions.
8. Prospective gifts-in-kind donors will be referred to designated school division personnel to assess the appropriateness of the intended gift. Independent appraisals(s) will determine the value of the gift for tax receipt purposes if fair market value is over \$1,000. School division staff will determine the value of the gift for tax receipt purposes if fair market value is under \$1,000.
9. The following gifts **do not** qualify as charitable donations:
 - a. A donation of services is not a gift of property and does not qualify for an official donation receipt. Where appropriate, RCSD may pay for services and the service provider may separately choose to donate cash to RCSD, with each transaction fully documented.
 - b. Donations of merchandise where the cost has been charged as a business expense by the donor.
 - c. Used clothing, furniture, equipment, or similar property of nominal or uncertain value will not normally be receipted and may be declined where the cost or risk of acceptance exceeds the benefit to RCSD.
 - d. Donations received in a general collection where specific gifts cannot be identified with specific donors.
 - e. A payment for tuition, fees, goods, services, admission, sponsorship benefits, or another specific advantage is not fully eligible for receipting. Where a donor receives an advantage, the eligible amount of the gift will be determined under the Canada Revenue Agency split-receipting rules.
10. Staff shall not make donations on behalf of the school division with the exception of donations arising from fundraising activities.
11. Staff may participate on behalf of the school division at a fundraising event if the event is aligned with the school division's strategic plan or is sponsored by an organization with which the school division has a formal partnership agreement.