



ADMINISTRATIVE PROCEDURES MEMORANDUM

#: APB004

School Generated Funds Fundraising

DATE OF ISSUE: November 1, 2001
Revised: August 2002, February 2004, September 2004, September 2005, April 2007, August 2009

MEMO TO: Principals, Vice Principals, Planning & Priorities, School Council Chairs

FROM: Director of Education

PURPOSE

To provide direction and guidelines on record keeping for School Generated Funds (SGF) and Fundraising.

REFERENCES

Board Policy IV 009, "Asset Protection"

"Allow unregulated access to funds in any part of the school system."

Education Act and Regulations

- Canvassing and Fundraising (EAR 298)
- Advertising (EAR 298)
- School Council (EAR 612)

Ontario Association of School Business Officials and Business Services Manual

"Guidelines for School Generated Funds – January 2009"

Public Sector Accounting Board (PSAB) accounting standards

COMMENTS AND GUIDELINES

1. The Board is responsible for the fundraising activities of schools, and any group that raises funds in the name of the school.
2. Procedures have been put in place to protect fund-raisers, parents, school staff, and principals in carrying out their responsibilities. These procedures are contained in the Business Services Manual in a section entitled School Generated Funds.
3. SGF includes Student Funds, School Council Funds, Student Council Funds, and any fundraising or activity (including fundraising for educational excursions) conducted using the name of one or more schools that are part of the Waterloo Catholic District School Board.

SGF includes any money accessible to the school through student-generated fund raising, donations for

charities, school clubs, field trips, etc. Generally these funds result from students bringing money to school for activities related to, but not exclusive of, those indicated above.

- a) No group may raise funds in the name of the school unless the group complies with the expectations outlined in the SGF section of the Business Services Manual.
- b) When funds are to be expended from the School Council category, the minutes of the School Council meeting shall record the motion authorizing the expenditure of the funds and the purpose for the expenditure.
- c) The Principal will ensure that the procedures outlined in the Business Services Manual for SGF are applied consistently. The Principal shall be one of up to three signing authorities, and must ensure that pre-signed cheques do not exist for the SGF account. The Principal shall notify their School Superintendent and the Internal Audit Officer of any inconsistencies in procedures or suspicions of fraudulent behaviour or unethical misconduct.
- d) By October 15th of each school year, the Principal shall provide a copy of their "Plan for School Generated Funds" to the School Superintendent, Internal Audit Officer, and school community. From time to time (at least once per school year), the Principal will ensure financial reports are given to the school community outlining all funds raised and expensed to date. These financial reports are to be made available via a school newsletter or other accessible means, and a copy of the financial reports will be forwarded to the School Superintendent and Internal Audit Officer.

4. **Fundraising**

- a) All in-school and out-of-school fundraising activities conducted by students must be undertaken in accordance with the procedures outlined in the Business Services Manual to ensure compliance with school level and system plans and appropriate accounting principles.
- b) Prior approval of the appropriate Supervisory Officer must be obtained for any community canvassing or fund-raising conducted by students off school property. Fundraising and canvassing events are planned in advance of the school year and will appear in the school's Plan for School Generated Funds as outlined above.
- c) The Waterloo Catholic District School Board does not endorse and discourages door-to-door sales and canvassing. When such activity takes place, it must be voluntary and must have the written consent of the student's parent or guardian where the student is not 18 years of age. Participation in community and school-initiated fundraising activities outside of the school must consider and provide for student safety and be outlined by those supervising any such fundraising.
- d) Lotteries and games of chance are prohibited, with the exception of the game of Bingo which must be held off site. A license from the Alcohol and Gaming Commission of Ontario (AGCO) or the school's local municipality is required. A separate trust bank account must be maintained for all revenues and expenses and monthly financial reports must be submitted to the Municipality or AGCO as requested. Please contact the Internal Audit Officer prior to committing to the game of Bingo as a fundraiser.
- e) Each school is permitted two school sponsored community fund-raising projects per year, one of which must be for charitable purposes. The appropriate Supervisory Officer must approve each fund-raising project in advance of its execution. A forecast of these events should be submitted in the Plan for School Generated Funds at the beginning of the school year. For unexpected or unplanned fund-raising projects, the attached approval form should be used.

- f) All additional in-school fund-raising projects (e.g. by grade or class, Student Council or School Council) must be approved by the Principal who will consult with the School Supervisory Officer before initiating the project. These additional projects should be outlined in the Plan for School Generated Funds submitted at the beginning of the school year.

Fundraising for Educational Excursions

Additional approvals are required when an educational excursion results in fundraising and/or a student/parent levy in an amount which exceeds the school's annual per pupil allocation.

The fundraising plan, written by the teacher coordinating the excursion, must be submitted along with the excursion request to the Principal for approval.

If the Principal approves the excursion request and the fundraising plan, both the request and the plan are to be forwarded for the authorization of the appropriate School Superintendent and the Superintendent of Business Services and Treasurer before the fundraising activities begin and prior to any discussions with students and/or parents.

Requests for educational excursions outside Ontario will be approved by Planning and Priorities only if a similar educational experience is not available in Ontario. A recognized governing athletic body must sanction participation in athletic events or tournaments outside Ontario.

The Superintendent of Business Services and Treasurer must authorize any agreement into which a school is required to enter with a third party for fundraising or education excursions prior to the school entering such an agreement.

All fundraising activities are to comply with procedures as outlined in the School Generated Funds section of the Business Services Manual.

5. Audit

Records of all transactions for all SGF and lottery accounts shall be available at the school for examination. The Internal Audit Officer or designate of the Superintendent of Business Services will conduct audits on the procedures in place for all school generated funds. The results of the audits will be shared with the school's Administrative Assistant, Principal, appropriate School Superintendent and the Superintendent of Business Services and Treasurer and where appropriate the Director of Education and School Council.

WATERLOO CATHOLIC DISTRICT SCHOOL BOARD
FUND-RAISING APPROVAL

1. **SCHOOL:** _____

2. **PRINCIPAL:** _____

3. **DATE:** _____

4. **FUND-RAISING PROJECTS:**

a) PURPOSE: CHARITABLE _____ NON-CHARITABLE _____

Describe _____

b) Type of fund-raising

c) School contact responsible for the project

d) Dates of fund-raising
From: _____ To: _____

5. **SCHOOL FUND-RAISING IN SUPPORT OF A NON-PROFIT AGENCY:**

a) Agency seeking school participation

b) Type of Fund-raising

c) School contact responsible for the project

d) Dates of fund-raising
From: _____ To: _____

6. **APPROVAL:**

School Principal: Approved _____ Not Approved _____

Supervisor Officer: Approved _____ Not Approved _____