

GIFTS AND DONATIONS

Accepting Gifts and Donations

School Corporation (“Corporation”) appreciates the generosity of the community and is grateful when school support groups, private organizations, and/or individuals desire to give gifts or donations to the Corporation, its employees, its enrolled students, and/or their families. Gifts or donations over one hundred dollars (\$100.00) must be accepted by the School Board prior to the receipt of such gifts or donations and fall within acceptable standards that support the Corporation’s mission. Accordingly, if possible, school principals or other administrators should inform the Superintendent or their designee that a gift or donation is being contemplated. The Superintendent or their designee would then request Board approval prior to authorizing acceptance of the gift or donation.

Providing Gifts and Donations – Corporation and Extracurricular Accounts

Authorized Corporation individuals are allowed to distribute gift cards purchased by the Corporation or an extracurricular account provided the following criteria are observed:

1. The School Board must first authorize the gift card purchases through a resolution approved by the board and reflected in public meeting minutes.
2. The purposes for which gift cards may be issued must be stated in the resolution.
3. The purchase and issuance of gift cards shall be handled by an official or employee designated by the Superintendent if purchased by the Corporation or school principal if purchased using funds from an extracurricular account.
4. The designated responsible official or employee shall maintain an accounting system or log reflecting the name of the business from which the gift cards were purchased, amounts, fund and account numbers to be charged, date card was issued, person gift card was issued to, proof the gift card was received by the person it was issued to, etc.
5. Gift cards shall not be used to bypass Corporation’s accounting system. Purchase orders must be issued to provide the fiscal officer with the means to encumber and track appropriations to provide the Board and other officials with timely and accurate accounting information and monitoring of the accounting system.
6. Procedures for payments shall be no different than for any other claim. The Superintendent, if purchased by the Corporation, or school principal, if purchased using funds from the extracurricular account, must approve the expenditure and supporting documents such as paid bills and receipts must be available. Additionally, any purchase or issuance of gift cards without proper documentation may become the responsibility of that officer or employee.

I.C. 20-41-1-3

I.C. 20-41-1-7

[State Board of Accounts The School Administrator and Uniform Compliance Guidelines Vol. 201](#)

Blue River Valley School Corporation

Adopted: 4-10-23

Revised: [date]