

<u>Section D:</u>  <b>Fiscal Management</b>	<b>Knox County Board of Education Policy</b>		
	<b>Descriptor Term:</b>  <b>Donations, Gifts, and Bequests</b>	<b>Descriptor Code:</b> <b>D-130</b>	<b>Issued:</b> <b>7/95</b>
		<b>Reviewed:</b> <b>2/24</b>	<b>Revised:</b> <b>4/24</b>

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2 The Director of Schools is authorized to accept donations, gifts, and bequests to the school system and  
3 may designate others to accept donations, gifts, and bequests for particular schools on behalf of the  
4 Board.<sup>1</sup>

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6 In instances where the Director of Schools or the Director’s designee doubts the appropriateness or  
7 usefulness of an offered donation, gift, or bequest, the donation, gift, or bequest may be declined or the  
8 matter referred to the Board.

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10 In accepting donations, gifts and bequests, the following guidelines shall be followed:

- 11  
12 1. Unless otherwise expressly specified in writing, all property contributed, given, or otherwise  
13 placed on school premises shall become school system property subject to the same controls and  
14 regulations that govern the acquisition and use of other school-owned property.
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16 2. Individuals or organizations who desire to donate services, supplies or equipment shall consult  
17 with the Director of Schools or the Director’s designee regarding the feasibility of accepting such  
18 donations.
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20 3. Any proposed donation of services, supplies, or equipment that may involve material initial or  
21 ongoing financial commitments from general school funds shall be presented by the Director of  
22 Schools' office to the Board for consideration and approval.
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24 4. Any donation, gift, or bequest twenty-five thousand dollars (\$25,000) or greater shall be reviewed  
25 and approved by the Board of Education prior to receipt.

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27 **GIFT CARDS**

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29 Gift cards donated by a vendor, organization or individual as part of a sponsorship or donation to the  
30 district must be used for the benefit of the school system and not for personal use. Employees are  
31 prohibited from accepting items of material value from individuals, companies or organizations doing  
32 business with the school system. See Policy G-170 for further information.

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34 Gift cards received from a vendor or individual to benefit the district must be kept in a secure environment  
35 with restricted access. Upon receipt of the card, relevant card information must be recorded on a log or  
36 register, noting:

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38 1. Date card was received;
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40 2. Employee in receipt of card with corresponding initials verifying acceptance;
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42 3. Individual, organization, or vendor donating the card;

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- 4. Company or vendor in which the card is to be redeemed;
- 5. Value of the card; and
- 6. Date card was used (and by whom) along with the initials and accompanying receipts.

A reconciliation must be performed by an individual other than the custodian of the card to ensure receipts are appropriate, balance remaining on the card (if any), along with the signed approval by the department head. Such reconciliation must accompany and be filed along with the log or register.

For gift card purchases, see Policy D-230 Purchasing.

Legal Reference:

- 1. T.C.A. § 49-6-2006(a).

Cross References:

- Knox County Board of Education Policy D-230 Purchasing.
- Knox County Board of Education Policy G-170 Staff Gifts and Solicitations.

Approved as to Legal Form  
By Knox County Law Director 1/11/2024  
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