
**ADMINISTRATIVE POLICY
GIFTS AND DONATIONS
ADV_519**

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Purpose

The purpose of this policy is to establish guidelines for the acceptance and administration of gifts to Singapore American School (SAS) in a manner that upholds the integrity of the school and supports its mission.

Gift Acceptance

1. **General Policy:** SAS values and appreciates contributions that help advance its mission. The School is committed to ethical practices in accepting gifts and ensures that all donations are used to further its educational goals.
2. **Types of Gifts:** The school accepts various forms of gifts including cash, securities, real estate, and in-kind contributions, subject to the criteria that such gifts genuinely benefit the school and comply with its strategic objectives.
3. **Acceptance Criteria:** All gifts must comply with the provisions of the state, federal and local laws of Singapore or the United States. The school reserves the right to refuse gifts that:
 - Do not align with its mission or values.
 - Are too restrictive in nature.
 - May expose the school to financial, legal, reputational or ethical risks.
4. **Valuation and Recognition:** Gifts will be acknowledged and, where applicable, officially recognized in accordance with the school's donor recognition policy. Valuation of non-cash gifts shall be performed in adherence to CASE standards and regulations.
5. **Delegated Authority:** The SAS Superintendent has delegated authority from the school board to make decisions concerning acceptance of gifts in accordance with this Policy and is accountable to the Board for implementation of this responsibility. The Superintendent may delegate the responsibility for decisions under this Policy for gifts of less than \$1,000,000 to the Chief Advancement Officer. For gifts above \$1,000,000 where naming rights are being considered and all gifts above \$2,000,000 the SAS Superintendent will seek review/approval from the School Board before accepting a gift.

Associated Organizations for Charitable Support

1. **SAS Foundations:**
 - SAS Foundation Limited (Singapore) and Singapore American School Foundation (USA), collectively referred to as the "SAS Foundations," are key partners in fundraising. These foundations are authorized to issue tax-deductible receipts for gifts, where allowed by law, that benefit SAS.
 - The SAS Foundations coordinate with SAS to align funding priorities with the school's needs and the donors' charitable interests.

Non-Preferential Treatment

1. **Equitable Treatment:** The acceptance of any gift does not entitle the donor to any preferential treatment for themselves or their family members, including but not limited to admissions decisions, academic opportunities or class placement, participation in activities, meetings with educators/school leaders, roles in school governance/advisory committees or employment.
2. **No Quid Pro Quo:** No gifts shall be accepted under circumstances that might imply a quid pro quo. Any attempt by a donor to influence school policies, decisions, or operations in exchange for contributions will lead to refusal of the gift.

Donor Confidentiality

1. **Confidentiality Commitment:** SAS and the SAS Foundations commit to maintaining the confidentiality of all donor information. Upon request, donor details will remain strictly confidential.
2. **No Unauthorized Sharing:** There will be no sale or unauthorized sharing of email addresses, donor directories, or any personal information to any individual or group.
3. **Privacy Practices:** Guidelines and practices concerning the privacy and disclosure of gift funds' uses will be established and maintained in compliance with Singapore law.

Invested Cash Reserves/Endowment

1. **Purpose and Management:** Contributions designated for endowed purposes are carefully managed according to the school's investment policies to generate ongoing support.
2. **Usage of Funds:** Income from the fund is used in accordance with donor stipulations and the strategic objectives of the school, as determined by the School Board.

Recognition and Naming

1. **Donor Recognition:** Donors are recognized according to their level of giving and preferences, which may include naming opportunities, listings in school publications, and other appropriate acknowledgments.
2. **Naming Rights:** Significant contributions may lead to naming rights for school facilities or programs, subject to the approval of the Board and consistent with the values and needs of SAS. All naming opportunities for buildings and associated parts will be determined by the board in consultation with the Superintendent and Chief Advancement Officer. Such opportunities will be available for gifts of S\$1M or more. All naming opportunities associated with programs/scholarships (i.e. naming an endowed fund) will be determined by the board in consultation with the Superintendent and Chief Advancement Officer. Such gift opportunities will be available for gifts of S\$250,000 or more. A naming in recognition of a gift shall be for the useful life of the building, facility, program, or position being named unless otherwise agreed to in the gift agreement. The named space will be designated with appropriately designed and

placed signage, consistent with the overall signage parameters and with language approved by the donor.

3. **Revocation of Naming Rights:** We reserve the right to revoke naming rights if a donor's actions pose a reputational risk to the school, as determined by the School Board after a thorough review. The school shall be under no obligation to return donated funds if naming rights are revoked.

Transparency and Reporting

1. **Record-Keeping:** The Advancement Office will maintain accurate and detailed records of all received gifts, including documentation of the gift's purpose and any conditions attached.
2. **Reporting:** Annual reports will include aggregated information on gift receipts and their usage, maintaining donor confidentiality as necessary.

Implementation and Oversight

1. **Administration:** The administration of SAS is charged with the implementation of this policy, ensuring that all gifts are accepted and managed in alignment with the school's ethical standards and legal requirements. The Advancement Office is responsible for maintaining records of all received gifts and ensuring proper acknowledgment is issued to donors.

Policy Updates and Tracking

Any changes will be communicated as applicable.
Responsible person for the development of and changes to this policy: Austin Tomlinson

Last updated / latest version (include date):	By (name)	Action(s) taken	Update accepted (if necessary) by leadership, date	Released by, when, where/how	Notes
August 21, 2024	Austin Tomlinson	Document ADV_519 created	Board approved, Aug 21, 2024	Linked in eNews Sep 13, 2024	This document was based on an earlier SAS Gift Acceptance Policy