

(Translation)

**RULE OF THE MINISTRY OF EDUCATION
ON RECEIPT OF MONEY OR PROPERTY DONATED TO EDUCATIONAL INSTITUTIONS,
B.E. 2552 (2009)**

Whereas it is expedient to revise the Rule of the Ministry of Education on Receipt and Disbursement of Money Donated for Intended Purposes, B.E. 2525 (1982) to achieve greater appropriateness and section 58 of the National Education Act, B.E. 2542 (1999) permits the raising of resources, for educational purposes, through donation of property and other resources to educational institutions;

By virtue of the provisions of section 12 of the Act on Administrative Organisation of the Ministry of Education, B.E. 2546 (2003), the Minister of Education hereby issues the Rule of the Ministry of Education prescribing matters concerning receipt of money for property donated to educational institutions as follows:

Clause 1. This Rule is called the “Rule of the Ministry of Education on Receipt of Money or Property Donated to Educational Institutions, B.E. 2552 (2009)”.

Clause 2. This Rule shall come into force on the day following the date of its publication.

Clause 3. The Rule of the Ministry of Education on Receipt and Disbursement of Money Donated for Intended Purposes, B.E. 2525 (1982) shall be repealed.

Clause 4. In this Rule:

“educational institution” means an educational institution attached to the Ministry of Education and a private educational institution established under the law on private schools but shall not include a higher educational institution established under the law on higher educational institutions, an educational institution attached to the Office of the Higher Education Commission and a vocational educational institution under the law on vocational education;

“computer” means an automatic electronic device functioning as an intelligent tool for solving easy and complicated problems by a mathematical method;

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“computer equipment” means an instrument, a device, a helping tool or a computer accessory for enabling the computer to be workable for the intended purposes but does not include a computer programme.

Clause 5. The Permanent Secretary for Education shall have charge and control of the execution of this Rule.

CHAPTER I
RECEIPT OF MONEY OR PROPERTY

PART I
GENERAL PROVISIONS

Clause 6. Money or property may be received by an educational institution as donation under the conditions as follows:

- (1) advantages, disadvantages and benefits to be acquired by the educational institution must be considered;
- (2) the donation must be made voluntarily and must not be made in exchange for any benefit or subject to any obligation to confer any benefit upon any particular person;
- (3) regard must be had to present and future benefits and burdens to the educational institution.

Clause 7. An educational institution shall not receive money donated by a person who stipulates a condition for the donation in a manner constituting excessively unnecessary burdens to the educational institution.

PART II
RECEIPT OF DONATION

Clause 8. Donated money may be received by an educational institution under Clause 6 in the following forms:

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- (1) cash, a bank cheque, a bill of exchange or a postal money order;
- (2) cash received via a bank.

In the case of receipt of cash via a bank, the donator shall expeditiously furnish a copy of evidence of a bank transfer to an educational institution.

Clause 9. Receipt of a bank cheque must, in all events, be of the descriptions and on the conditions as follows:

- (1) it is a bank cheque and must not be a cheque with any indorsement;
- (2) it is a bank cheque with full particulars under section 988 of the Civil and Commercial Code;
- (3) it is a bank cheque issued on the date on which it is used for payment or it is a cheque which is post dated not exceeding seven days before receipt of payment;
- (4) it is a crossed cheque payable to an educational institution, with the word “bearer” being crossed out.

Clause 10. In making donation of money under this Rule, the donator may indicate or omit to indicate purposes of the donation.

Clause 11. An educational institution shall, upon receipt of donated money, issue a receipt to the donator with an indication of the name of the donator and the amount donated in order to enable the donator that is a natural person or a company or a legal-entity partnership to use the same for exemption of income tax under the Revenue Code.

In the case where the donator indicates purposes of the donation, the purposes of such donation shall also be indicated in the receipt.

PART III

RECEIPT OF DONATION OF IMMOVABLE PROPERTY

Clause 12. In the case where a person puts in place the procurement or construction of a building, building and land or land for an educational institution, the head of

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the educational institution shall appoint a committee consisting of not more than five members for taking action as follows:

(1) examining the donator's ownership of the land or possessory right and encumbrances in the land;

(2) conducting valuation of the donated building, building and land or land by reference to the central valuation price of the Department of Lands or the official central price.

Upon completion of the proceeding under paragraph one, the committee shall report a result of its consideration to the head of the educational institution for consideration.

Clause 13. When the head of the educational institution has approved the receipt of the donation under Clause 12, it shall be recorded in the account of donated property, in accordance with the accounting practice concerning fixed assets, under the Government Fiscal Management Information System (GFMS) determined by the Comptroller General's Department.

In the case of a private educational institution, the recording in the account of property under paragraph one shall be carried out in accordance with the law on private schools.

Clause 14. In issuing evidence of receipt of the donation of immovable property, the head of the educational institution shall issue a certificate in accordance with the value revealed by the proceeding under Clause 12, with the seal of the school and the signature of the head of the educational institution being also affixed thereon, in order to enable a company or a legal-entity partnership to use the same for exemption of income tax under the Revenue Code. In this regard, in the case of a natural person not eligible for exemption of income tax, the head of the educational institution shall carry out co-ordination and take action in order that the educational institution or the Ministry of Education, as the case may be, shall issue a thank-you letter or a letter of appreciation to the donator in accordance with the Rule of the Ministry of Education on Expression of Thanks and Appreciation, B.E. 2547 (2004) or proceed to make a request for the granting of a Royal Decoration under the relevant law for the donator.

PART IV
RECEIPT OF DONATION OF MOVABLE PROPERTY

Clause 15. In the case where a person donates to an educational institution movable property worth more than one hundred thousand Baht upwards, the head of the educational institution shall appoint a committee consisting of not more than five members for taking action as follows:

- (1) examining the ownership, possessory right and encumbrances in the property;
- (2) conducting valuation of the donated property.

Upon completion of the proceeding under paragraph one, the committee shall report a result of its consideration to the head of the educational institution for consideration.

In the case where a company or a legal-entity partnership makes donation of computers and computer equipment and intends to carry out proceeding for exemption of income tax under the Revenue Code, it must be the donation of unused computer and computer equipment.

Clause 16. When the head of the educational institution has approved the receipt of the donation under Clause 15, it shall be recorded in the account of donated property, in accordance with the accounting practice concerning fixed assets, under the Government Fiscal Management Information System (GFMIS) determined by the Comptroller General's Department.

In the case of a private educational institution, the recording in the account of property under paragraph one shall be carried out in accordance with the law on private schools.

Clause 17. In issuing evidence of receipt of the donation, the head of the educational institution shall issue a certificate in accordance with the value revealed by the proceeding under Clause 15 or in accordance with the value of the property not exceeding one hundred thousand, with the seal of the school and the signature of the head of the educational institution being also affixed thereon, and the provisions of Clause 14 shall apply *mutatis mutandis*.

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CHAPTER II

DISBURSEMENT OF MONEY, RETENTION OF MONEY AND RETENTION OF PROPERTY

Clause 18. In the disbursement of money, the retention of money and the retention of property, an educational institution shall comply with rules prescribed by the Government agency of original affiliation or the educational institution under its supervision. In the absence of rules prescribed by the Government agency of original affiliation, the educational institution shall comply with Rules of the Ministry of Finance insofar as they are concerned therewith *mutatis mutandis*. In this regard, such educational institution must retain all documents and evidence to ensure ready availability for further inspection by the Office of the Auditor-General.

Clause 19. In the case where the evidencing receipt or certificate is lost, the following proceeding shall be pursued:

(1) if the receipt or certificate is lost, a copy of the receipt or a copy of the certificate of receipt of money certified by the head of the educational institution or the receiver may be used instead, provided that the donator shall also produce as evidence a report to the police to assist the consideration by the educational institution;

(2) if the counterpart of the receipt or the counterpart of the certificate retained by the educational institution is lost, the head of the educational institution shall issue certification of the receipt or of the certificate, as the case may be, to be used as evidence of the donation.

Given on the 29th Day of September B.E. 2552 (2009).

Jurin Laksanawisit
(Mr. Jurin Laksanawisit)
Minister of Education

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