



ADMINISTRATIVE PROCEDURES

SUBJECT: Donations, Scholarships, Awards, and Gifts

1. This Administrative Procedure shall apply to donations by individuals, community groups, industries, associations, staff, etc. for:
 - monetary donations to be used as scholarship awards, or to be set up as a trust fund for a specific purpose,
 - monetary donations to be used for the purchase of equipment and technology, and
 - donation of equipment, technology, musical instruments and vehicles.

2. The LKDSB will not accept donated:
 - Furniture (bookshelves, desks, couches, tables, chairs, etc.)
 - Carpets, area mats, floor mats, curtains, blinds
 - Small or large personal appliances (refrigerators, freezers, microwaves, hotplates, coffee makers, kettles, etc.)
 - safety equipment (protective eye wear),
 - personal cell phones, tablets, printers,

These items must all be purchased through the LKDSB Purchasing Department.

3. All donations accepted by the Lambton Kent District School Board become the property of the Board.

4. The principal may conduct preliminary discussions with the donor and will coordinate discussions with the Lambton Kent Education Foundation for the drafting of the scholarship, award or other agreement.

5. Donors of academic scholarships, bursaries and awards shall work with the Lambton Kent Education Foundation to document and establish the scholarships, bursaries and awards in accordance with the Donor requirements and the LKDSB processes for managing scholarships, bursaries and awards. Principals can work with donors to understand the purpose of the award and then collaborate with both the donor and engage with the foundation before a specific award is finalized.

6. This Administrative Procedure will be administered in accordance with the Canadian Income Tax Act.

7. All monetary donations must be made to either the Lambton Kent District School Board or the Lambton Kent Education Foundation.

8. Donation drives set up by individual schools shall be managed through School Cash Online.

9. All donations must be accompanied by the background regarding use.
10. All official tax receipts for donations of \$25 or more will be prepared through the Board's Finance Department and signed by the Board's signing authorities. Schools are not permitted to issue charitable donation receipts on their own as the Board is the registered charity and all donation receipts are tracked for reporting purposes.
11. All tax receipts will be issued in the name of the donor.
12. In the case of a project which is organized by an individual school or group, the amounts collected will be forwarded to the Finance Department in total with an appropriate list of donors, mailing addresses and amounts. Proof of payment including either a copy of the cheque or the bank deposit detailing the donor name is required.
13. If the Lambton Kent District School Board collects donations, and issues charitable receipts for those donations, for a project that does not proceed due to insufficient donation funding, the funds collected will be used by the school for another purpose to the benefit of the school's students. A project will not commence until sufficient funding is received.
14. Official tax receipts will be issued only when the donation is received and will pertain to the specific year of receipt.
15. A donation of equipment, technology, furniture or vehicle will require special certification by the donor as well as an independent third-party appraisal, both documents to be as specified by the Canada Revenue Agency and such donations must follow the routine specified the Canadian Revenue Agency.
16. Monetary donations for the purchase of computers must follow the Board's Computer Purchase, Support and Replacement Administrative Procedure (A-BU-535). The computers are purchased by the LKDSB, and the computers fall into the 'other' category in the Computer Purchase, Support and Administrative Procedure. These computers are supported by the LKDSB IT Department, and the school must fund the replacement. When computer hardware is donated, the Principal must contact the Manager of Information Technology to provide details of the devices before they are used. Donated computer hardware is normally not supported by the LKDSB IT Department, and these units would not be permitted to connect to the Board wired network.

Implementation Date: May 2, 2016
Revision Date: July 8, 2024
Reference: LKDSB Policy, Donations, Sponsorships and Partnerships
LKDSB Administrative Procedure, Computer Purchase, Support
and Replacement (A-BU-535)
LKDSB Administrative Procedure, Safe Storage and
Housekeeping Practices (A-BU-515)
Canada Revenue Agency Income Tax Act