

ADMINISTRATIVE PROCEDURES

SUBJECT: Donations, Sponsorships and Partnerships

1. This Administrative Procedures 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 trust funds to be used as awards,
 - 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. Principals shall be empowered to arrange directly with prospective donors the condition of scholarships, awards, etc.

5. Donors of competitive academic scholarships and awards shall work with the Board's Community Relations Officer to establish the scholarships.

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

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

8. All donations must be accompanied by background regarding use.

9. All official tax receipts will be prepared through the Board's Finance Department and signed by the Board's signing authorities.
10. All tax receipts will be issued in the name of the donor.
11. 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.
12. If a project is started and the funds collected are submitted to the Lambton Kent District School Board and official receipts are issued, these monies will not be refundable if in fact the project was cancelled at a later date due to insufficient donations received.
13. Official tax receipts will be issued only when the donation is received and will pertain to the specific year of receipt.
14. 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.
15. 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 through the Board Vendor of Record and the computers fall into the 'other' category above. These computers are supported 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. Normally these machines would be unsupported and would not be allowed to connect to the board wired network.

Implementation Date: May 2, 2016
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