1. Preamble

The following procedures provide guidelines and expectations in the event that a Waterloo Region District School Board (WRDSB) site wishes to accept donated computers, equipment or other items. The tax receipt process for donated items is also outlined.

2. Donated Computers, Equipment or Other Items

2.1 A Gift in Kind Donation Form (FS-19-PS9) must be completed by both the WRDSB employee contact and the donor, and then submitted to the principal for approval.

2.2 The school is responsible for any costs related to delivery, set-up, and maintenance (if applicable).

2.3 It is the responsibility of the school to ensure that all items powered by electricity have Canadian Standards Association (CSA) approval. If CSA approval is not available, an Electric Safety Association (ESA) Field Evaluation Certification is required. The equipment must not be connected to the WRDSB network.

2.4 Computer equipment that does not meet the current ITS standards and specifications will not be supported by ITS and the school must take full responsibility for maintaining and operating the equipment while meeting WRDSB safety and security requirements.

2.5 The donor is responsible for obtaining item appraisals if a tax receipt is requested. Services rendered, that are of time, skills or efforts, may not be included in the appraisal, as they do not qualify as gifts for the purpose of issuing official donation receipts.

2.6 The Principal must review and approve the proposed donation and then forward the form to the Manager of Procurement Services.

2.7 The Manager of Procurement Services will obtain approval from Information Technology and Facility Services where required and will ensure all standards and appropriate authorizations are complete.

3. Tax Receipt Procedure for Donations
If a tax receipt is required, a written and signed valuation from an independent source on the appraiser’s company letterhead must accompany the Gift In Kind Form (FS-19-PS9) and be approved by the Manager of Procurement Services. Donation receipts are not given for services rendered.