UNIVERSITY OF CALGARY

**University Policy**
University Procedure
Operating Standard
Guideline/Form

# Gifts, Donations and Sponsorship Policy

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| **Classification**<br>Financial Management |
| **Approval Authority**<br>Vice-President (Finance) and Chief Financial Officer |
| **Implementation Authority**<br>Associate Vice-President (Finance) |
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## 1 Purpose

The University recognizes that Employees, Board Members, members of Board committees, and members of the Senate may give Gifts, Donations, or Sponsorships in the course of conducting the business of the University.

The purpose of this policy is to:

a) ensure compliance with relevant federal and provincial law;
b) ensure compliance with related University procedures; and
c) promote responsible stewardship of public funds.

## 2 Scope

This policy applies to:

a) Employees, Board Members, members of Board committees, and members of the Senate; and
b) expenditures for Gifts, Donations, and Sponsorships using University Funds.

This policy does not apply to Gifts received by Employees, Board Members, members of Board committees, and members of the Senate from external organizations.

## 3 Definitions

In this policy:

a) "Authorized Approver" means the individual or department with authority to approve the disbursement of University funds.

b) "Board Members" refers to members of the Board of Governors.

c) "Donation" means a voluntary Gift given to a worthwhile cause.

d) "Employee" means an individual who is engaged to work for the University under a contract of service, that is, there is an employer-employee relationship between the

individual and the University. For clarity, this term includes support staff, management and professional staff, the senior administration group, researchers, and faculty members.

e) "Gift" means an item purchased for an individual in recognition of an event using University funds.

f) "Retiring Employee" is defined as an Employee who is 55 years of age or older and is leaving the University with sufficient service to have qualified for a pension.

g) "Senior Executives" include the President, Provost, Vice-Presidents, Vice-Provosts, Associate Vice-Presidents and Deans.

h) "SCM" refers to Supply Chain Management.

i) "Sponsorship" means providing funds for a specified activity as part of an organized fundraising effort.

j) "University" means the University of Calgary.

k) "University Funds" includes all sources of revenue directed to an account managed by the University. It includes grant funds awarded from both University and non-University sources as well as funds awarded under the terms of contracts.

## 4 Policy Statement

### General

**4.1** University Funds may be used for Gifts, Donations, and Sponsorships when the expenses are:

a) permitted under this policy;
b) properly documented; and
c) approved by an Authorized Approver.

**4.2** Expenses resulting from misinterpretations or mistakes are not a basis for reimbursement. Such situations, however, will be reviewed on a case-by-case basis.

**4.3** The Associate Vice-President (Finance) will establish and maintain procedures for the reimbursement of approved expenses related to Gifts, Donations, and Sponsorships.

**4.4** Expenses for Gifts, Donations, and Sponsorships will be approved in advance by an Authorized Approver and submitted in accordance with the procedures attached to this policy.

**4.5** Individuals may not approve their own expense claim even if they are an Authorized Approver.

### Gifts

**4.6** A Gift may be given to an individual, including an Employee, when:

a) the reason for giving the Gift supports the mission of the University;
b) it is permitted under this policy as well as any terms and conditions of the specific funding source; and
c) the expenditure is submitted in accordance with the procedures attached to this policy.

**4.7** Appropriate reasons for giving a Gift include:

a) a token of appreciation for participation in an event;

b) a token of appreciation for participation in an academic research project;
c) a non-cash award for winning a competition or contest;
d) a non-cash prize for attending an event;
e) expressions of sympathy;
f) retirement; and
g) recognition.

**4.8** For greater certainty, University Funds may be used to give:

a) a gift card to a non-employee such as an academic research study participant; and
b) a Gift for a Retiring Employee subject to the limit set out in the Employee Retirement Policy.

**4.9** University Funds may not be used to give:

a) a Gift of alcohol unless approved by a Senior Executive;
b) a Gift in hard currency to a non-employee such as an academic research study participant; or
c) a Gift of cash to an Employee. Note: gift cards, gift certificates and travel vouchers are considered 'near cash' or 'equivalent to cash' and are, therefore, also prohibited.

**4.10** When an Employee gives a gift card to a non-employee such as an academic research study participant, the Employee will record the name of the recipient, the reason for the Gift, and the value of the gift card. The Employee will also obtain the signature of the recipient acknowledging receipt of the Gift, if possible.

**4.11** A non-cash Gift from the University to an Employee may have tax implications for the Employee. (Please see Canada Revenue Agency's policy on gifts and awards for details or contact the Associate Vice-President (Finance) for information.)

**4.12** It is common for Employees to contribute voluntarily toward the purchase of a Gift for a colleague. This policy is not intended to replace or otherwise interfere with this practice.

**Donations**

**4.13** University Funds may not be used for donations to registered not-for-profit charitable organizations unless a Senior Executive approves the donation.

**4.14** University Funds may not be used for donations to any other business or organization under any circumstances.

**Sponsorships**

**4.15** The University may sponsor an event when the Sponsorship:

a) provides a tangible or intangible benefit to the University;
b) enhances the image of the University as a responsible corporate citizen;
c) is permitted under the terms and conditions of the funding source; and
d) is within the budget for such expenditures.

**4.16** Sponsorships will be approved in writing by the responsible Senior Executive.

### Political Fundraising Dinners and Events

**4.17** Employees are permitted to attend political fund-raising dinners or events as a guest or at their own expense.

**4.18** An individual, who has approval to attend a political fund-raising dinner or event for a work-related purpose from an Authorized Approver, may use University Funds only for the cost of the dinner or event.

**4.19** The request for reimbursement of the expense must be supported by documentation that clearly indicates the actual cost to attend the dinner or event.

**4.20** University Funds may not be used to make contributions to a registered political party, a registered constituency association, or a registered political candidate.

### Violations of the Policy

**4.21** Violators of this policy may be subject to penalties under University policy, collective agreements, and under provincial and federal law.

## 5 Responsibilities

**5.1** Approval Authority

a) ensure appropriate rigor and due diligence in the development or revision of this policy.

**5.2** Authorized Approver

a) ensure expenses related to Gifts, Donations, and Sponsorships are reasonable and in compliance with this policy and related procedures as well as any funding restrictions.

**5.3** Employees, Board Members, members of Board committees and members of the Senate

a) read and understand this policy and related procedures;
b) maintain accurate and complete supporting documentation for expense claims; and
c) submit claims for reimbursement in good faith.

**5.4** Implementation Authority

a) ensure that Employees are aware of and understand the implications of this policy and related procedures;
b) monitor compliance with the policy;
c) regularly review the policy and related procedures to ensure consistency in practice; and
d) sponsor the revision of this policy and related procedures when necessary.

## 6 Related Policies

Supply Chain Management Policy
Code of Conduct

## 7 Related Procedures

Gifts Expense Procedure
Donations Expense Procedure
Sponsorship Expense Procedure

**8 Related Information**

https://www.ucalgary.ca/finance/procedures-guidelines-handbooks

**9 References**

Income Tax Act, RSC 1985, c 1 (5th Supp)
Gifts, awards and social events, Canada Revenue Agency
Election Finances and Contributions Disclosure Act, RSA 2000, c E-2

**10 History**

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