

1.0 POLICY

Sponsorships, donations and gifts made by MacEwan University may only be made in accordance with relevant legislation, policy guidelines, and best practices having regard to MacEwan University's status as a publicly-funded, post-secondary institution and a registered charity.

2.0 RATIONALE AND GUIDING PRINCIPLES

2.1 Rationale and Guiding Principles

2.1.1 As a publicly-funded post-secondary institution and a registered charity, MacEwan University requires guidelines for responsible stewardship of its finite resources.

2.1.1.1 No sponsorships, donations or gifts may be given to any political party or any candidate standing for election to government.

2.1.1.2 Reasonable gifts may be given to external parties in appreciation for contributions to MacEwan University.

2.1.1.3 MacEwan University, as a registered charity, will comply with the Income Tax Act and the Elections Finance and Contributions Disclosure Act.

2.1.2 All sponsorships, donations, and gifts made by MacEwan University must align with the university's mission, vision and values, and must comply with the laws of Canada and Alberta.

3.0 SCOPE AND DEFINITIONS

3.1 Scope

This policy applies to any sponsorship, donation or gift made using MacEwan University resources to external parties by members of the MacEwan University community.

3.2 Definitions

3.2.1 **Donation** means a voluntary transfer of property (including cash) without a requirement for consideration.

3.2.2 **Gift** means a tangible item purchased for an external party in recognition of their contributions to MacEwan University.

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3.2.3 **Officer** means the president, vice-presidents and equivalent positions, deans, directors and equivalent positions.

3.2.4 **Sponsorship** means a voluntary transfer of property (including cash) in exchange for commercial considerations or advantages.

4.0 REGULATIONS

4.1 Any sponsorship, donation or gift must be approved by an officer, and must be accurately recorded for reporting and audit purposes.

4.2 Officers considering the approval of a sponsorship, donation or gift must consider

4.2.1 The guiding principles of this policy; and

4.2.2 The best interests of MacEwan University.

4.3 The officer responsible for finance may establish mandatory procedures for the approval of and reporting of sponsorships, donations and gifts.

4.4 Sponsorships

4.4.1 MacEwan University may provide sponsorship of events that benefit the university and enhance the image of MacEwan University as a responsible corporation citizen.

4.5 Donations

4.5.1 Donations:

4.5.1.1 Shall not be made to individuals or to for-profit organizations.

4.5.1.2 May in exceptional circumstances be made to another registered charity or qualified donee (as defined by law), including The Grant MacEwan University Foundation;

4.5.2 If internally restricted funds are used, MacEwan University shall ensure that the expenditure complies with the terms and conditions which apply to such funds.

4.6 Gifts

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4.6.1 MacEwan University may give a gift of reasonable value to an external party to recognize its contributions to MacEwan University, provided that:

4.6.1.1 Such gifts are purchased from operating funds;

4.6.1.2 In no event shall a gift of alcohol be made;

4.6.1.3 In no event shall a gift of cash be made;

4.6.1.4 Such gifts are purchased in accordance with any procedures established by the procurement department and approved by the officer responsible for finance; and

4.6.1.5 Where such gift is made to a registered charity, the gift is reported to relevant government authorities in accordance with the law.

4.7 Political Fundraising

4.7.1 No sponsorship, donation or gift may be given to any political party, constituency association, elected official, or those standing for election to government.

4.7.2 Nothing in this policy prevents MacEwan University officers, Governors, or employees from attending political fundraising events as a non-paying guest or at their own expense.

4.8 General

4.8.1 The officer responsible for finance and administration is accountable for oversight of this policy and related matters.

4.8.2 The officer responsible for financial services is responsible for implementation of this policy and for developing and implementing related procedures.

4.8.3 Responsibility for compliance with MacEwan University policies and procedures extends to all members of the MacEwan University community. Non-compliance may create risk for MacEwan University and will be addressed accordingly (see clause 4.5.1 “Respect for the law and University governance” of the university’s policy D1200 Code of Conduct-Employees for additional guidance).

FACT SHEET

Dates

Approval: 2012.09.27
Review: 2017.09

Source

2009.12.10 New operational policy. Approved by Board Motion 01-12-10-2009/10

2010.04.06 Revisions approved by Executive Committee

2012.09.27 Amendments approved by Board Motion 01-09-27-2012/13

References and acknowledgements: University of Alberta policy: Gifts, Donations and Sponsorships Made by the University.
University of Colorado policy: Donations

Accountability:

Office of accountability: Vice-President Finance and Administration

Office of administrative responsibility: Executive Director Finance

Approved by: Board of Governors

Contact area: Financial Services

Authority: Elections Finances and Contributions
Disclosure Act, Income Tax Act, Alberta
Post Secondary Learning Act

Related Matters

Related Procedures:

Related guidelines/manuals, forms:

Related Topics:

Related Policies: D4200 Fundraising, D1200 Code of Conduct, D4010 Allowable Expenses and Procurement Card, D4210 Endowments.