

SUBJECT: DONATIONS MADE BY UNBC**1. Purpose**

To provide guidelines on gifts to individuals external to the UNBC, donations to not-for-profit organizations and sponsorships to organizations.

To make a distinction between gifts, donations and sponsorship.

2. Scope

This policy is applicable university-wide. The policy applies to all University-administered funds.

3. Authority

The Vice-President (Administration and Finance) is responsible for the administration of this policy.

4. Context

UNBC is a publicly funded institution as well as a registered not-for-profit charitable organization that generally does not contribute financially to other not-for-profit charitable organizations. Stewardship of public assets and the prudent expenditure of University funds require guidelines with respect to the appropriate use of such funds. UNBC is required to report charitable gifts made to registered not-for-profit charitable organizations to the Canada Revenue Agency. UNBC must ensure gifts and donations are correctly identified for reporting and audit purposes.

5. Limitations to Donations and Contributions

- (a) No monies may be disbursed to any federally or provincially registered political party.
- (b) No monies may be disbursed to any candidate standing for federal, provincial, or municipal election.
- (c) No monies may be disbursed to any organization which primarily provides funds to third-party organizations (e.g. the United Way).

Also, UNBC does not provide gifts and donations to for-profit businesses or organizations. Only under rare circumstances does UNBC provide sponsorships to other organizations (see "Sponsorships" below). If University funds are used for sponsorship, the University unit responsible must ensure the expenditure is in compliance with the sponsor/donor terms and conditions.

UNBC will not provide gifts, donations and sponsorships except as outlined below.

6. Gifts

The purchase of gifts for staff members is governed by the Employee Tributes policy. The purchase of gifts for distinguished visitors is governed by the Honoraria General policy. Hospitality

for University visitors, guests and benefactors is governed by the Entertainment/Hosting Expenses policy. The purchase of gifts for First Nations Elders is governed by the Honorarium First Nations Elders policy.

7. Donations

Any funds administered by UNBC cannot be used for the purpose of making a donation to another not-for-profit organization. The only exceptions are the President, Provost, Vice-Presidents, Directors and Deans who are required to attend public fundraising events by virtue of the position they hold (e.g. purchasing a table at a Chamber of Commerce event).

Donations of surplus equipment can be made to a not-for-profit organization. The *Surplus University Assets* policy specifies conditions under which University assets are deemed to be surplus. When an asset is deemed surplus, it may be donated to a not-for-profit organization. The Director of Purchasing, Contract and Risk Management administers the donation of surplus assets, as approved by President Executive Council.

Donations of equipment to staff are not permitted. University assets must be disposed of in accordance with the *Surplus University Assets* policy.

8. Sponsorship

UNBC recognizes the value of maintaining a community presence through the sponsorship of events that benefit the University and enhance the image of the University (such as the purchase of a corporate table at fund raising events, a donation to an event tied to advertising space for the University, or to support a student group or alumni event).

9. Fundraising Dinners and Events

In the case of federal or provincial political fundraising dinners or events, UNBC officials or representatives are free to attend political fundraising dinners or events as an invited guest. However, under no circumstances will expenses associated directly or indirectly with a political event be reimbursed. All university staff are free to attend such events at their own expense.