APS 4027 - Donations

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Policy Profile

Policy Title:	Donations
APS Number:	4027
Effective:	August 11, 2008
Approved by:	President Bruce D. Benson
Responsible University Officer:	Office of University Controller
Responsible Office:	Office of University Controller
Policy Contact:	The appropriate campus Controller, who will consult with the University Controller as appropriate, will respond to questions and provide guidance regarding interpretation of this policy. Any exceptions to this policy must be approved by the University Controller.
Supersedes:	December 1, 2007
Last Reviewed/Updated:	August 11, 2008
Applies to:	All campuses

Policy Snapshot

Brief Description: Explains when it is, and is not, appropriate to spend university funds or use university resources for donations.

I. Introduction

This policy:

- explains the general prohibition against spending university funds or using university resources for donations, contributions, or charitable gifts to organizations, external community relations functions, and university fundraising functions; and,
- sets forth the waiver process to authorize university funds on these aforementioned activities.

The requirements stated in this policy must be followed by employees.

II. Policy Statement

To facilitate understanding, this policy is sub-divided into three separate topics:

A. Donations, Contributions, or Charitable Gifts to Organizations
B. External Community Relations Functions
C. University Fundraising Functions

A. Donations, Contributions, or Charitable Gifts to Organizations

University employees, associates, affiliates, or students may not use university funds for the sole purpose of making contributions or charitable gifts to any organization. This prohibition on using university funds to make a contribution includes cash and non-cash contributions as well as contributions to the University of Colorado Foundation, Inc.[1] Examples of non-cash contributions include the use of labor, supplies, telephones, photocopy machines, computers, email, or other equipment.

Waivers

Waivers to the above prohibition may be authorized for the activities described below by the employees indicated only:

1. Donations to related external student organizations or student governments may be authorized by the appropriate Vice Chancellor if the donated funds are subject to the general oversight of the campus budgeting process. For example, the Vice Chancellor of Student Affairs (or the equivalent position) authorizes nominal support to a student organization for an activity that is considered to be in the best interest of the campus.
2. Non-cash support of university-wide campaigns may be authorized by the appropriate officer when the campaign is deemed to be in the best interest of the University or campus. The Colorado
   Combined Campaign is an example of a permissible campaign. The University's donation can be in the form of the use of labor, supplies, telephones, photocopy machines, computers (including email), or other equipment used to directly administer the campaign.
3. The donation of equipment may be authorized by the campus property management

office as long as the disposition is administered through the campus property management office in accordance with state rules on disposing of surplus property.
4. Contributions to non-profit organizations may be authorized by the appropriate Vice President or Vice Chancellor for Finance as long as the support of the non-profit organization is directly related to achieving the University's education, research, and/or public service mission. This authorization may be delegated to one person (per campus) via a written memorandum to the University Controller.
5. The granting of volunteer leave for classified staff, or administrative leave for university staff, may be authorized in accordance with the University's human resource policies.[2]
6. Donations to related external alumni association events may be authorized by the appropriate Vice Chancellor if the donated funds are subject to the general oversight of the campus budgeting process.

Examples of activities that are considered to be directly related to the University's mission are provided in the Educational Resources section of this Administrative Policy Statement.

B. External Community Relations Functions

Upon occasion, the University will be invited to purchase tickets to an event, such as a fundraising activity or an awards dinner, put on by an external community agency that is directly related to the instructional, research, or public service mission of the University. Activities that are considered as being directly related to the University's mission are provided in the Donations and Activities document found in the Educational Resources section of this Administrative Policy Statement.

Inasmuch as the University is committed to its responsibility for supporting such community agencies, the University may purchase a limited number of tickets for employees or associates to attend an event hosted by an external agency that is directly related to the instructional, research, and/or public service mission of the University. Additional information about such external agencies is provided in the External Community Agencies document found in the Educational Resources section of this Administrative Policy Statement.

In no circumstance will the University purchase tickets in support of an external event if the sponsoring agency is not directly related to the instructional, research, or public service mission of the University.

When purchasing the limited number of tickets to the event, adhere to the following:

- Generally the University will not pay for the *immediate family member* of an employee or associate to attend an external community relations function. However, if it is deemed necessary that an *immediate family member* attend the event to help promote the University, then the University will pay for her/his attendance.
- The attendance of employees and associates and their *immediate family member*(s) at external community relations functions shall be limited to those individuals necessary to represent the University. Limiting attendance will ensure expenditures are kept to an absolute minimum.
- Individuals attending an event sponsored by an external community agency are

expected to use the event as an opportunity to increase the visibility of the University in a positive manner.

In some cases, a portion of the ticket cost for attending an event sponsored by an external community agency may be the equivalent of a donation to the organization. If the donation portion is voluntary, then the donation portion should be excluded from the payment made by the University to the external community agency. Otherwise, the full cost is allowable for the limited number of tickets.

All tickets purchased for external community relations functions must be approved by the appropriate Vice President or Vice Chancellor of Finance. This approval authority can be delegated to one person (per campus) via a written memorandum to the University Controller.

C. University Fundraising Events

Occasionally, organizational units or affiliates will sponsor events designed to benefit the University, and these events require or solicit a donation to the organization in order to attend. Typically employees or associates, and their *immediate family members*, attend these events either (1) to represent the University in a substantial manner or (2) to offer their individual support of the University. It is the policy of the university that:

- University funds may be used to pay for the costs of the meal or function being attended by employees and associates.
- Generally, the University will not pay for the costs of the meal or function at a fundraising activity for the *immediate family member*(s) of an employee or associate. However, there are limited instances where it is deemed necessary for the immediate family member(s) of an employee or associate to attend an event to help promote the University. If this is the case, then the University will pay for this attendance.
- The attendance of employees or associates, and their *immediate family member(s)* at university fundraising functions must be limited to those individuals necessary to represent the University. Limiting attendance ensures that expenditures are kept to an absolute minimum.
- University funds may not be used to pay any required or solicited donation to the organizational unit in order for the employee or associate to attend the event.

The appropriate officer must approve all tickets purchased for all fundraising events.

III. Procedures, Forms, Guidelines and Resources

A. Procedures

All expenses of university funds must adhere to the requirements found in Procurement Service Center and Payroll and Benefit Services procedures.

B. Related Administrative Policy Statements

The Administrative Policy Statement Propriety of Expenses is the parent policy for a suite of policies addressing sensitive and reportable transactions. The other policies within this suite include this policy and:

- License and Certification Fees, Memberships, or Dues

C. Related Procedural Statements

- Procurement Service Center Procedural Statement Recognition and Training

D. Educational Resources

- Educational resources including guides, training notifications, and newsletters are announced and available on Procurement Service Center website.
- Donations and Activities provides examples of activities involving donations and their allowability.
- External Community Agencies provides examples of external community agencies that are directly related to the instructional, research, or public service mission of the University.

IV. Definitions

Italicized terms used in this Administrative Policy Statement are defined in the Administrative Policy Statement Glossary.

V. History

- Revised: August 11, 2008; December 1, 2007
- Supersedes: Accounting Directive No. 95-2 "Guidance on Political Expenses, Donations, and Memberships" dated November 30, 1995
- The terms ?exempt personnel?, ?exempt employees? and ?Officers, Exempt Professionals? were replaced with the term ?university staff? effective November 1, 2014.

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1. For discussions pertaining to transactions with the University of Colorado Foundation, refer to the Administrative Policy Statement CU Foundation Transfers.
2. Classified employees should refer to Administrative Leave Guidelines, and university staff should refer to the Administrative Policy Statement Administrative Leave (Paid) for University Staff and Faculty on Twelve-Month Appointments.

Groups audience:
Office of Policy and Efficiency (OPE)

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