

## POLICY 2.27 – Issuing Charitable Receipts to Fund Raising Events

**Policy Category:** Financial  
**Effective Date:** November 27, 2008  
**Supersedes:** (NEW)

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### INTRODUCTION

This policy is intended to guide Western's community and other event organizers on the policy and procedures related to fund raising events or other initiatives where it may be desirable to issue charitable receipts to participants under the University charitable business number.

Western's community includes, but is not limited to, student groups, varsity sports teams, academic clubs, the Alumni Association and its branches and chapters, the Development Office and designated volunteers. From time to time, other organizations and individuals outside of the University also organize events or initiatives for the purpose of benefitting the University.

### POLICY

All events, arranged by the University community or by individuals or organizations external the University, where there is an expectation that charitable tax receipts will be issued to participants/donors under the charitable business number for The University of Western Ontario must be brought to the attention of the Vice-President (University Advancement) or his/her designate in advance for approval.

Events that have not been approved will **not** have the privilege of offering charitable tax receipts to participants/donors. For unapproved events, net proceeds only will be accepted and a business receipt will be issued to event organizers to acknowledge receipt of funds.

Upon approval of an event, a written agreement, arranged by the Vice-President (University Advancement) or designate will be established with event organizers outlining the planned event and the conditions of the agreement.

Events may or may not provide an advantage to a donor or participant such as a meal or activity that has a real dollar value. The difference in value between the amount paid by the donor/participant to attend the event and the advantage to the donor/participant may qualify for a charitable receipt. Determination of the advantage must be done in advance and under the direction and approval of Department of Advancement Services. Advancement Services will advise whether the event will qualify for charitable receipts for its donors/participants and determine the eligible amount to receipt.

When the value cannot be determined, no charitable receipts will be issued.

Receipts cannot be promised to participants in advance of this process.

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### **PROCEDURES**

The Vice-President (University Advancement) or his or her designate must approve any fund raising event or initiative for which charitable tax receipts will be issued.

The following must be in place for approval.

1. The request is under the full knowledge and support of the Dean and/or Department Chair or Director of the University unit that will benefit from the proceeds of the event.
2. The planned event is in keeping with the University's reputation and public perception of Western's mandate and fund raising work.
3. The revenue raised by the event is consistent with Western's priorities and purposes.
4. The organization or group running the event agrees in writing to maintain proper accounting records as defined by the University, to be accountable to the Department of Advancement Services, and to provide financial and needed participant/donor information in a timely and complete manner.