

ATTENDANCE POLITICAL FUNDRAISING EVENTS & POLITICAL CONTRIBUTIONS

This document is the parent policy for any College procedures. Questions regarding this policy are to be directed to the identified Policy Owner.

Category:	A. General
Policy Number:	A24
Approval Date:	August 26, 2018
Effective Date:	August 26, 2018
Policy Owner:	Vice President, Development
Objective:	It is the policy of the Board of Governors at Olds College to ensure that it meets all guidelines set out by the Canada Revenue Agency. It is also recognized that all employees of Olds College, while acting on behalf of the College, adhere to these guidelines.
	It is understood that attendance by registered charity officials, in their official capacity, at a fundraising event for a political party or politician is not acceptable because it conveys the impression of partisan activity by the registered charity. Old College will abide by the permitted and prohibited activities as outlined in Canada Revenue Agency Policy Statement Reference number CPS-022.
	This policy also ensures that the Olds College adheres to the <i>Election Finances and Contributions Disclosure Act</i> . Therefore, Olds College is prohibited from making any financial contributions to registered political parties, registered constituency or electoral district associations, or registered candidates as defined by that legislation, and from contributing to any political fundraising function.
Policy:	In order to comply with Canada Revenue Agency, it is acknowledged that Olds College will not secure any of its financial resources to pay for activities such as fundraising events for any political party or candidate for public office. It is also recognized that under the Income Tax Act, a registered charity can be involved in non-partisan activities as long as it devotes substantially all of its resources to charitable activities. Any political activities have to help accomplish the charity's purpose and remain incidental in scope.
	It is recognized that staff can attend these partisan functions on their personal time using their personal financial resources.
Definitions:	



Related Information:	
Related Procedures:	
Review Period:	3 years
Revision History:	Revised: 2005 Revised: 2016 Revised: 2018