



POLICY NAME	DONATIONS FROM EMPLOYEES AND RELATED FINANCIAL MANAGEMENT ISSUES POLICY
Version	V1.8
Publication Date	April 15 2009
Revision Date	July 31 st , 2023
Effective Date	July 31 st , 2023

PURPOSE AND SCOPE

Employees at McGill have made significant contributions to many academic, research, student and other program initiatives. University employees often wish (and are encouraged) to donate to help meet the University's greatest needs, especially so during campaigns.

Donations from employees are subject to the same rules as donations from other donors. It is important to adhere to policy as outlined below to avoid situations, in fact or appearance, where the donor (who is entitled to a tax receipt) is also benefiting from the funds.

For the purposes of this Policy, "employee" collectively refers to academics, researchers, and administrative & support staff.

Refer to the Procedures for details regarding the implementation and interpretation of the following policies.

POLICY

- P1.** To qualify as a charitable gift, a gift from an employee must meet the same requirements as a gift from any other donor. The amount contributed must be a voluntary transfer of property, any advantage received by the donor must be clearly identified and its value determinable, and there must be clear intent to enrich the University. *Reference: Canadian Association of University Business Officers (CAUBO) Income Tax Guide.*
- P2.** A charity receipt will not be issued where the donation is to be used for the donor's own benefit or the benefit of a person with whom the donor does not deal at arm's length. Therefore, an employee deriving a direct or indirect benefit from a tax receipted donation contravenes tax legislation and places both the employee and University's charitable status at risk. It is the responsibility of all McGill parties to avoid situations in fact or appearance where a donor is benefiting from donated funds.
- P3.** Gifts may not be credited to a fund set up specifically under the control or for the benefit of the individual donor.
- P3.1.** Gifts from Academic staff intended for their research is addressed in the [Regulation on Conflict of Interest](#)
- P3.2.** Unrestricted gifts from employees should be directed to a faculty's top academic priorities and greatest needs, as elaborated in their planning documents and aligned with the strategic White Paper. The Dean is typically the Fund Financial Manager. Unrestricted donations must not be directed to a fund where the donor is the signing officer (known as 'Fund Financial Manager') nor should the donor be deriving a direct or indirect benefit.
- P3.3.** Restricted gifts from employees will be subject to the customary requirements relating to these types of gifts. The spending restriction must be clearly stated and cannot benefit the donor directly or indirectly. Restricted donations must not be directed to a fund where the donor is the signing officer (known as 'Fund Financial Manager').
- P4.** [Gifts-in-Kind \(Non-monetary donations\)](#) are subject to the same procedures.

PROCEDURES

PR1. Administrative Responsibility

Responsibility for the implementation and interpretation of the policy rests with Financial Services. Contact the University Controller's Office for clarification or advice regarding related matters.

PR2. Glossary of Terms

Fund Financial Manager

Also known as the FFM, Fund Holder or Principal Investigator (in the case of research grants). The academic, researcher, or administrative staff responsible and accountable for the financial operations encompassed by a McGill fund.

PR3. Links to Related Documentation

[Regulation on Conflict of Interest](#)

[Gift Acceptance Policy and Guidelines](#)

[Gift-in-Kind Policy \(Non-monetary donations\)](#)