



POLICIES AND PROCEDURES

University-Provided Sponsorships and Donations

ISUPP 2020

POLICY INFORMATION

Policy Section: *Finance*

Policy Title: *University-Provided Sponsorships and Donations*

Responsible Executive (RE): *Chief Financial Officer*

Sponsoring Organization (SO): *Finance*

Effective Date(s): *TBD*

Last Reviewed: *New Policy*

Next Review: *December 2031*

I. INTRODUCTION

The purpose of this policy is to establish a consistent framework for the administration and oversight of University-Provided Sponsorships and Donations. This policy is intended to promote fiscal responsibility and consistency while providing clear standards for identifying and approving Sponsorships and Donations. It establishes responsibilities for review, approval, and reporting.

II. DEFINITIONS

For the purposes of this policy, the following definitions apply:

- A. Advertising. A communication intended primarily to promote or market the University.
- B. Adequate Cause. One or more acts or omissions which, singly or in the aggregate, have directly and substantially affected or impaired an Employee's performance of his or her professional or assigned duties or the interests of the University or the Idaho State Board of Education. In addition, any conduct seriously prejudicial to the University or the Idaho State Board of Education may constitute Adequate Cause for discipline up to and including dismissal or termination.
- C. Approval. Formal, official validation granted by an individual with authority to confer permission.

- D. Certification. The technical or administrative verification that a submission is accurate, complete, and fully compliant with all applicable rules, laws, and policies.
- E. De Minimis. Donations of nominal value, singly and in the aggregate, provided without expectation of contractual recognition.
- F. Donation. Funds provided by the University to a person, event, or organization (i.e., charity, humanitarian aid, or to benefit a cause) and not in exchange for goods or services. Appropriated funds may not be used for Donations. Donations do not include the distribution of nominal promotional or educational items, recruitment materials, or other resources provided in furtherance of the University's mission or normal business operations.
- G. Nongovernmental Entity. Any private individual, commercial corporation, partnership, association, philanthropic foundation, or non-profit organization that is established independently of federal, state, local, or tribal government affiliation and does not possess statutory authority.
- H. Promotional Benefit. Any item of value, including nominal value, provided by the University to an external organization to advance the University's mission, enhance community relations, or promote the University. For the purpose of this policy, this includes University branded De Minimis items such as apparel, pens, or chap stick.
- I. Sponsor. An individual, business, nonprofit organization, governmental entity, or other organization providing support pursuant to a Sponsorship agreement in which both parties receive benefit.
- J. Sponsorship. Funds paid or items provided to a nongovernmental entity in exchange for beneficial return, such as the opportunity to advertise or be recognized as a Sponsor at an event or in the media. Event attendance or participation fees generally do not qualify as Sponsorships when they are solely for attendance and participation and do not include Sponsor recognition, advertising, or other promotional benefit to the University.
- K. Sponsorship Benefit. Any recognition, advertising, promotional opportunity, logo placement, exhibit opportunity, hospitality benefit, speaking opportunity, access right, marketing benefit, or similar consideration provided in connection with a Sponsorship.
- L. Student Organization Activity. Activities conducted solely by registered student organizations using student organization funds and not involving University contracting authority, University Sponsorship commitments, or University trademark licensing.
- M. University Assets. University-owned or controlled intellectual property, facilities, programs, events, publications, websites, digital media, trademarks, and other resources that may be used in connection with Sponsorship activities.

III. POLICY STATEMENT

Except as otherwise provided, this policy governs University-Provided Sponsorships and Donations. The University may enter into Sponsorship agreements when such agreements support the University's mission and are Approved by the President of the University. The President of the University retains the sole discretion to approve or deny any University-Provided Sponsorships or Donations. All University-Provided Sponsorships or Donations must be documented, comply with applicable law and University policy, and follow all approval requirements. Provision of a Sponsorship or Donation does not constitute endorsement by the University of any sponsor, product, service, viewpoint, position, or belief.

IV. AUTHORITY AND RESPONSIBILITY

- A. Chief Financial Officer. Responsible for financial administration, reporting coordination, recordkeeping standards, and implementation procedures. Ensures that current Certification thresholds are communicated across the University.
- B. Deans/Assistant Vice Presidents. Authorized to Certify expedited Sponsorship and Donation requests. Ensure all such requests are reported to the Vice President as required.
- C. Departments. Must report all Sponsorships and Donations to the applicable Vice President annually by the first day of the spring semester.
- D. Employees. Comply with this policy and all related administrative procedures. Employees are also responsible for understanding the current Certification thresholds, ensuring requests are timely, and reporting all Sponsorships and Donations to the applicable Department head prior to the due date.
- E. President. Responsible for creating pre-approval threshold limitations and providing oversight of Sponsorship and Donations. Sole approval authority for Sponsorships and Donation requests.
- F. Vice Presidents. Ensure compliance within respective areas. Certifying pre-approved transactions. Report all Sponsorships and Donations to the Controller prior to established annual deadlines.

V. GENERAL

- A. Scope.
 - 1. This policy applies to all circumstances in which the University provides Sponsorships or Donations to any nongovernmental agency.

- a. Employees are responsible for confirming the governmental or nongovernmental status of any organization or event seeking the University's Sponsorship or Donation.
 - b. In the event an employee cannot readily identify the governmental status of an event or organization, the employee must contact the Office of Finance for determination of governmental status.
 2. This policy applies to all University departments, colleges, divisions, centers, and institutes.
 3. This policy does not apply to:
 - a. Sponsorships or Donations received by the University;
 - b. Grants. Receipt of research grants, sponsored research agreements, cooperative agreements, and similar externally funded programs administered through applicable sponsored programs processes (ISUPP 7100 *Submitting Proposals and Accepting Awards for External Funds*).
 - c. Purchases. Purchases of goods or services governed by other policies;
 - d. Advertising. Advertising arrangements governed exclusively by separate University procedures;
 - e. Student Organizations. Sponsorships administered solely by registered student organizations acting independently and without use of institutional contracting authority or use of University Assets or University funds (including student fees).
 - f. Internal University Transfers. Transfers of funds between University accounts, units, or affiliated entities under common University control.
 - g. Event Participation. Payment of registration fees, admission fees, ticket purchases, meal purchases, conference attendance fees, or similar participation costs that do not provide ISU with sponsor recognition or promotional benefits.
 - h. Memberships. Membership dues paid to professional associations, trade organizations, accreditation organizations, or similar entities that provide customary membership benefits without promotional recognition.
- B. Identifying Sponsorships and Donations.
1. A transaction is a Sponsorship when:
 - a. The University pays money, goods, or services;
 - b. To a nongovernmental entity; and,
 - c. The University receives sponsor recognition or other promotional beneficial return that may include advertising.

2. A transaction is a Donation when:
 - a. The University provides money, goods, or services; and,
 - b. Receives no money, goods, services, contractual recognition, or promotional benefit.
- C. Prohibited Sponsorships or Donations.
 1. Donations are not permitted to be made with appropriated funds.
 2. P-Cards may not be used to pay for Sponsorships or Donations.
 3. The University shall not provide Sponsorships or Donations for:
 - a. Unlawful Activities. Any purpose prohibited by federal law, Idaho law, State Board of Education policy, or University policy.
 - b. Religious Activities. Prohibited religious Sponsorships or Donations are University-Provided Sponsorships or Donations that:
 - i. Require religious participation; or,
 - ii. Imply University endorsement of religious doctrine.
 - c. Political Activities. Prohibited political Sponsorships are Sponsorships that:
 - i. Support political campaigns;
 - ii. Support ballot initiatives;
 - iii. Support partisan political activity; or,
 - iv. Require political advocacy by the University.
 - d. Discriminatory Activities. Activities that would result in unlawful discrimination or preferential treatment prohibited by applicable law.
 - e. Activities that would jeopardize the University's public funding, accreditation, or legal compliance obligations; or
 - f. Any purpose the President finds is not in the University's best interest.
- D. University-Provided Sponsorship or Donations Requirements.
 1. All Sponsorships or Donations must be aligned with the University mission, include written documentation, and be Approved by the President of the University.
 2. Written Documentation.
 - a. All Sponsorships and Donations shall be documented in a written agreement, memorandum, registration form, invoice, or other documentation sufficient to identify:

- i. The receiving entity;
 - ii. The value provided;
 - iii. The Sponsorship or Donation benefits provided; and,
 - iv. Any and all other evidence requested to ensure regulatory compliance.
- b. Departments are responsible for tracking all Sponsorships and Donations and reporting such to the appropriate Vice President as required.

VI. APPROVAL REQUIREMENTS

A. Approval Required.

1. All Sponsorship and Donation Approvals require:
 - a. In consultation with UBO, Vice President Certification,
 - b. Finance review; and,
 - c. Presidential Approval obtained before agreements or contracts are formalized.
2. Presidential Pre-Approval Schedule.
 - a. The President may establish and maintain a written schedule identifying transactions that are pre-approved when Certified by the appropriate Vice President.
 - b. The schedule may establish monetary thresholds, categorical approvals, reporting timeframes, and any other requirements deemed appropriate and is subject to change without notice.
 - c. The schedule will be kept updated on the University website.
 - d. Transactions that are pre-approved shall be reported to the President in a manner established by administrative procedure.

B. Vice President Certification.

1. The Vice President must Certify that the Sponsorship or Donation request complies fully with:
 - a. Idaho Code § 67-2360;
 - b. This policy; and,
 - c. Any conditions established by the President.
2. Timeliness.

- a. All Certification Requests must be submitted to the appropriate Vice President no later than thirty (30) days prior to the Sponsorship or Donation.
- b. Expedited Processing.
 - i. Sponsorship or Donation requests submitted for Certification less than two (2) weeks in advance are limited to De Minimis items which total less than one-hundred dollars (\$100.00) in aggregate value.
 - ii. Expedited Sponsorships or Donations are received and approved by the appropriate Dean/ Director/ or Assistant Vice President.
 - iii. Expedited Sponsorships and Donation must be reported to the Vice President within five (5) business days of Donation or Sponsorship.
 - iv. De Minimis Donations must be included in Sponsorship and Donation reports to the Vice President and to the President.
- C. Presidential Approval.
 - 1. Sponsorship or Donation requests that are not pre-approved must be submitted to the Vice President no less than thirty (30) days prior to the Sponsorship or Donation.
 - 2. The Vice President will forward the request to the President for decision.
- D. Reporting Requirements.
 - 1. The University shall maintain records and prepare reports regarding Sponsorships and Donations as required by Idaho Code § 67-2360, State Board requirements, and University procedures.
 - 2. Departments are required to track and maintain records on all Sponsorships and Donations completed by the Department.
 - 3. Departments are required to report Sponsorships and Donations to the Controller annually no later than the first day of the spring semester.
 - 4. Prior to February 1st of each year the University will report all Donations and Sponsorships to the applicable state offices, as required by law.
 - 5. Records shall be retained in accordance with applicable records retention requirements.
- E. Sanctions. Violation of this policy is considered Adequate Cause and may result in disciplinary action up to, and including, termination of employment.

VII. RELATED LAWS, RULES, AND POLICIES

- A. Idaho Code § 67-2360
- B. ISUPP 2300 *Budget Administration*

- C. ISUPP 2560 *Purchasing*
- D. ISUPP 2570 *Purchasing Card (PCard)*
- E. ISUPP 6010 *Gifts and Donations*
- F. ISUPP 7100 *Submitting Proposals and Accepting Awards of External Funds*