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## ADMINISTRATIVE REGULATION AND PROCEDURE

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Title: USE OF FUNDS FOR CHARITABLE PURPOSES AND COMMUNITY RELATIONS	Code: BB0701
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Policy Reference: B0101

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MATC is a public tax-exempt institution, categorized as a local government with taxing authority. As such, the use of MATC public funds is restricted. For purposes of this Administrative Regulation and Procedure, public funds refers to all revenue received by MATC through appropriations, local tax revenue, tuition and other student fees, grants, ticket sales from athletic, cultural or other events sponsored by the college and investment income or any other income source.

### Scope

This procedure does not apply to restricted and unrestricted gifts or other funds received by the MATC Foundation, Inc.

### Authority:

The WTCS Financial & Administrative Manual states:

While s. 38.14(4) stats., specifically authorizes district boards to accept gifts, grants and bequests, there is no comparable statutory authority for district boards to gift or donate districts' cash and/or property to any individual or entity. This includes governmental units, educational institutions and charitable organizations.

### Use of Funds

The use of public funds to pay for a political contribution or sponsorship of any kind is prohibited. Members of the MATC community are also prohibited from using MATC public funds to fundraise on behalf of any for profit business or organization, foreign corporation or political candidate for office.

MATC also prohibits the redirection of public funds to other organizations in the form of charitable contributions. MATC may, however, make expenditures to charitable organizations in exchange for a service of equal value, for example:

1. MATC may use public funds to make payments to a charitable or non-profit organization in exchange for services provided pursuant to a written agreement. The amount of the payment must be commensurate with the value of services received by MATC.
2. MATC may use public funds to pay for an MATC advertisement in a printed program for a charitable event when the cost of the advertisement is determined



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by the college to provide reasonable value commensurate with the cost of the advertisement and in accordance with budgeted funds designated for the purpose of advertising. Such determinations shall be made by the President or his/her designee.

MATC may host community-related events on MATC campus or using MATC facilities, in accordance with the college's facilities and events policies. However, MATC may not use public funds to sponsor all or part of a sporting (e.g., a golf tournament) or cultural event designed to support a charity. MATC may use public funds to support the fundraising activities of the MATC Foundation, Inc. when the contribution relates directly to the mission of MATC.

MATC may not use public funds to buy tickets to community events when the ticket price exceeds the value of services or product provided or clearly includes a charitable donation. For example, MATC cannot purchase a table for ten for \$1,000 at a dinner event.

#### Membership Dues

MATC may pay professional membership dues to community organizations when appropriate and directly related to the mission of MATC and participation in the organization is within the scope of employment and on behalf of MATC.

Membership in community organizations, including memberships in Rotary Clubs, Chambers of Commerce and similar service organizations, may not be personal in nature, but must be paid officially on behalf of the college, and may be only for those individuals for whom the membership is an integral part of their position, such as the MATC President.

When dues are offered at varying commitment/price levels, payment should be at the minimum level.

No part of the payment can include a charitable or political contribution, or excess contribution to the organization beyond the cost of membership.

MATC public funds shall not be used to pay dues for country club memberships or similar social or fraternal organizations. However, the college may use public funds to pay expenses associated with employees serving as board members or volunteers of charitable organizations when the employee is serving as the official representative of MATC and acknowledged as such in all official publications.



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Fundraising Activities

Outside of MATC's annual Employee Giving Campaign, which is intended to promote charitable giving by individual members of the MATC community, all charitable fundraising activities not sponsored by the MATC Foundation are subject to prior approval of the Vice President of Finance. Charitable fundraising activities designed to benefit MATC or the MATC Foundation should be submitted to the MATC Foundation for approval.

The following are examples of activities that are not permissible without prior approval of the Vice President of Finance:

- A charitable organization soliciting donations at MATC events and/or on MATC property;
- An MATC sponsored event in which a portion of the proceeds will go to a charitable organization (other than the MATC Foundation);
- The solicitation of donations for disaster relief efforts.

Nothing in this Administrative Regulation and Procedure is intended to limit the ability of any individual faculty, staff, administrator or student to contribute personally to any charitable or political purpose.

Office of Responsibility: Finance Division, VP Finance