



ADMINISTRATIVE **PROCEDURE**

3051

DESERT COMMUNITY COLLEGE DISTRICT

FUND RAISING FOR CHARITABLE PURPOSES

1. Purpose

To provide guidance in conducting fund-raising activities or events.

2. Limitations and Requirements

- College of the Desert, College of the Desert Foundation and the College of the Desert Alumni Association are the organizations through which COD employees may donate to bona fide charitable organizations.
- Activities to support charities other than the COD and Foundation may be allowed provided the activity is approved in advance by an institution's executive or his/her designee.
- The activity must be conducted for the benefit of a bona fide charitable organization. A charitable organization is defined, for the purposes of this policy, as a gift for humanitarian, philanthropic, or other purposes beneficial to the public. Also a charity may be an institution or organization founded by such a gift.
- Activities related to food donation programs must be associated with qualified charitable organizations supporting the poor and infirm. Written acknowledgement must be obtained from the charity verifying the donation will be used to support the poor and infirm.
- Any activity related to campaigning for election or promoting or opposing ballot propositions is prohibited.
- Upon approval of a fund-raising activity by the Vice Superintendent/President Business Affairs, contact the Director of Fiscal Services. The Director of Fiscal Services will establish a separate agency (trust) account for funds raised.

3. Student Organizations

- Student organizations conducting charitable fund-raising must adhere to the rules outlined in the Education Code and Title 5.

- Contact the Director of Business Services if there is uncertainty regarding the use of COD resources for fund-raising activities for charitable organizations.

4. Use of State Resources

- California's Government Codes prohibits the use of COD resources to support outside organizations or groups, including charities, unless support is considered "de minimis." In general, a de minimis benefit is one for which, considering its value and the frequency with which it is provided, is so small as to make accounting for it unreasonable or impractical (Internal Revenue Code section 132(a)(4).) (See also: <http://ag.ca.gov/charities/publications/CharitiesSolicitation.pdf>; California Government Code Section 13923; Title 2 of the California Code of Regulations, Section 633.9 Government Code Section 12900 California Codes – Revenue and Taxation Code 23701(d); U.S. Internal Revenue Code, Title 26.)
- "De minimis use" occurs when all of the following conditions are met:
 - There is little or no cost to the College;
 - Any use is brief in duration, occurs infrequently, and is the most effective use of time or resources;
 - The use does not interfere with the performance of the administrator's or employee's official duties;
 - The use does not disrupt or distract from the conduct of College business due to volume or frequency;
 - The use does not disrupt other College employees and does not obligate them to make personal use of College resources; and
 - The use does not compromise the security or integrity of College property, information, or software.
- Examples of De Minimis Use
 - Use of an office computer to create a flyer of the activity.
 - Print and place a flyer in break rooms and in approved common areas. (Must obtain prior approval before posting flyers.)

- Use of and placement of bins for collection of goods for donation. (Bins may not be purchased using COD resources.)
- The agency uses a very limited amount of COD paid time and agency resources to send an e-mail notifying employees of the fund-raising event and to post flyers in a break room.
- An e-mail sent to notify employees of a blood drive would be considered a limited and acceptable use of COD resources. Another example might be a bake sale to support an Adopt-A-Family Program. Here, the baking would be performed at home and after working hours. The baked goods are then displayed for purchase during break times and the lunch hour. When gifts are purchased for the family, the purchases are made after working hours
- Examples of Non-De Minimis Use of COD Resources
 - Any use of COD resources that results in an expenditure of funds should be avoided. Consider this scenario: a group of employees spend six working hours of staff time a week for over a four-week period to plan a charitable fund-raiser, and use the computer, fax, and copier to produce fund-raising materials. This is an expenditure of COD funds that would not be considered de minimis or limited use of COD resources. In addition, COD resources may not be used for the benefit of any other person, whether or not operated for profit, unless the use is within the course of official duties.
 - The agency uses COD paid time and agency resources to distribute multiple flyers to all agency employees. This is an ethical violation, as it does not meet the de minimis requirement.
 - Employees with questions regarding a particular proposed de minimis use of COD resources for charitable purposes should contact the Vice Superintendent/President of Business Affairs.

5. Solicitations by COD Employees

- COD's Ethics Policy prohibits charitable solicitations that may lead to the appearance that a donation may result in favorable treatment from COD (BP 3050).
- COD employees may not use their official COD positions to solicit goods and services from private organizations or businesses.
- It is recommended that faculty, staff, and student organizations perform fund-raising activities in their private capacities.

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Administrator: VP Business Affairs