

<b>TITLE:</b> POLITICAL CONTRIBUTIONS AND ATTENDANCE AT POLITICAL EVENTS POLICY	
<b>APPROVED BY EXECUTIVE COMMITTEE:</b>	March 20, 2012
<b>REVIEWED BY EXECUTIVE COMMITTEE:</b>	April 23, 2013
<b>NEXT REVIEW:</b>	2013-2014
<b>RESPONSIBILITY:</b>	Director, Financial Services
<b>APPENDICES:</b>	
<b>CROSS-REFERENCE:</b>	<ul style="list-style-type: none"> <li>• Province of Alberta Elections Finances and Contributions Disclosure Act</li> <li>• Canada Revenue Agency (CRA) Policy Commentary CPC-001</li> <li>• Income Tax Act (Canada)</li> </ul>

#### **POLICY STATEMENT:**

GPRC is a publicly funded institution and a registered not-for-profit charitable organization. Registered charities are not permitted to carry on any political activities. Therefore no GPRC resources can be devoted to political activities. Resources include both time and financial resources. Attendance at political events by GPRC representatives, in their official GPRC capacity, is prohibited as it conveys the impression of political activity by a registered charity. GPRC funds cannot be used to contribute to any political activity or event.

#### **PURPOSE:**

To ensure GPRC complies with the Federal Income Tax Act as a registered charity and with the Province of Alberta Elections Finances and Contributions Disclosure Act that prohibit the use of public and charitable resources for any political activity or event.

#### **SCOPE:**

All GPRC Faculty, Staff and Representatives.

#### **DEFINITIONS:**

## **GUIDELINES/PRINCIPLES:**

### **1. ATTENDANCE AT POLITICAL EVENTS**

In accordance with Canada Revenue Agency (CRA) Policy Commentary CPC-001, attendance by GPRC representatives in their official capacity at political events is strictly prohibited.

### **2. POLITICAL CONTRIBUTIONS**

GPRC funds cannot be used to contribute to a registered political party, a registered constituency, association, or a registered political candidate.

GPRC will not authorize, reimburse or pay any expenditures related to political activities or events.