

ALES RESEARCH TIP SHEET #17

Donations to Academics

July 2025



1. Research donations¹:

Definition: A voluntary and irrevocable transfer of property (including cash) in return for which no valuable benefit flows to the donor. A donation is a contribution received by the University for which the institution has made no commitment of resources or services other than committing to use the donation as the donor specifies. Funds must be spent in accordance with donor terms, and in most cases, projects will have a start and end date. The donation must be in support of research or research-related activities, and not describe operational activities.

2. Steps to take when a principal investigator (PI) is accepting a research donation:

- a. PI receives a donation for research, and ensures that the revenue is meant to support research or research related activities, and the donor intentions are in writing.
- b. PI connects with the ALES Development Office (jsolberg@ualberta.ca) for review of documentation.
 - i. ALES Development Office can provide guidance to the PI and Donor on the process for receiving the funds.
 - ii. ALES Development Office will provide the PI with a donation confirmation in writing (email or letter).
- c. When directed by ALES Development, the PI will submit an amendment request to their donation account (if there is one) in the Researcher Home Page, or create a request for a new donation account (through the Create Application/Proposal/Project link) if they do not have a research donation account:
 - i. Select “Research Donation” under Request Type.
 - ii. Fill out the form as per any other research project (e.g. certifications, commitments).
 - iii. Attach supporting documentation:
 - a scope of work and budget (for internal use);
 - an email/letter from the donor indicating their intent for donation (written donor intentions);

ALES Research Team:

For more information and resources check the ALES Research webpage (intranet):

<https://intranet.ales.ualberta.ca/research/>

- Dean's confirmation of overhead if overhead rate is different from the appropriate rate according to [ALES overhead policy](#); and
 - Written confirmation from the ALES Development Office (i.e.: email communication or formal agreement as appropriate).
- iv. The PI may also connect with the ALES Research Team for support and guidance on Step "c" above.
- d. Once the donation account is set up by Research Admin Services (RAS, aka RSO), and funds are deposited, the PI will receive a system notice with a speedcode.

3. Funding is not a donation when¹:

- 1) The funding is from a federal, provincial or local government entity;
- 2) Unspent funds need to be returned to the sponsor;
- 3) There are commitments regarding level of personnel effort, deliverables, milestones, reporting;
- 4) There is a cost-reimbursement agreement;
- 5) Agreement specifies conditions for disposition of property (e.g. equipment, records, technical reports, theses, dissertations) acquired with the funding;
- 6) The party providing the funding, or their designates, are receiving a valuable item, privilege or other benefit(s) (e.g. advertising, logo recognition, event ticket, use of UofA facilities, banners or booths, ability to distribute products at events, access to students or researchers which may be viewed as promotion of the sponsor's services or products, etc.);
- 7) There is shared intellectual property with the sponsor;
- 8) There is a contractual obligation to provide detailed financial reporting, including budget line details;
- 9) The University can legally enforce payments if deliverables have been met;
- 10) There are contractually binding budget restrictions; and/or
- 11) There are collaborative activities between the PI and the sponsor, such as joint presentation of research results, or involvement in the research initiative, indicating that the sponsor has control over how the revenue is spent.

¹Based on the Guide to Financial Management, Chapter 7: Revenue and Banking.