

 <p>Category: Financial</p> <p>Policy applicable for: Faculty/Staff</p>	<p><i>Policy Title:</i> Charitable and Non-Profit Contributions and Sponsorships</p> <p>Effective Date: 01/23/2012</p> <p>Prior Effective Date: mm/dd/yyyy</p> <p>Enabling Acts: University Rule 10-5-04</p>	<p><i>Policy Number:</i> 2.1.30</p> <p>Policy Owner: Sr. VP for Administration and Finance</p> <p>Responsible Office(s): Accounts Payable Purchasing</p>
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Background

The University of Cincinnati makes contributions to the state and local communities and entities through its outreach efforts in education, research, and public service. However, in some instances the university may wish to make a contribution to a charitable or non-profit organization. This policy provides guidelines on how and when it is appropriate for the University of Cincinnati to make a charitable contribution to an officially recognized charitable organization or a non-profit organization.

Definition

Charitable organization – An organization eligible to receive tax-deductible charitable contributions pursuant to section 170(c) of the Internal Revenue Code. A list of charitable organizations can be found in IRS Publication 78.

Non-profit organization - An organization incorporated under state law and registered with state authorities as having been created for purposes other than pecuniary gain or profit.

Policy

Direct Monetary Contribution

The University of Cincinnati prohibits the use of any funding source other than discretionary gift or expendable endowment funds to make direct monetary contributions, including board participation or membership fees, to outside charitable or non-profit organizations. The use of discretionary gift or expendable endowment funds to make direct monetary contributions to a charitable or non-profit organization must have prior documented approval (i.e., signature or direct email) by the president or the appropriate senior vice president, or their designee, and must align with university goals and objectives and applicable donor restrictions. Approved direct monetary contributions must be made by university check and must be accompanied by a transmittal made on official university letterhead, stating that the donation is made on behalf of the University of Cincinnati.

Exchange Transactions and Sponsorships

This policy also applies to expenditures for sponsoring tables at charitable or non-profit events, purchasing advertisement in program books, supporting other types of social interactions categorized as “official functions,” or marketing or public service efforts, when any portion of the expenditure can be deducted as a charitable contribution. For such expenditures, the first source of funding is discretionary gift or expendable endowment funds. Only in the event that discretionary gift or expendable endowment funds are not available or are insufficient, may general funds be used. Regardless of funding source, all such expenditures must have prior documented approval by a dean, vice president or president, or their designee, and must align with university goals and objectives and applicable donor restrictions. Table sponsorships should be coordinated with the Office of Governmental Relations and University Communications.

No university resources, whether general or other funds, may be used for donations to for-profit organizations.

Group Contributions

The university does not prohibit faculty, staff or student groups from collecting individual donations that will be remitted as a combined gift to a charitable or non-profit organization. However, such donations should not be deposited in, nor dispensed from a university account with the exception of student groups that have either their own checking accounts or an agency fund that has been established by the Controller’s Office prior to the solicitation of donations. New agency funds should only be requested for significant/catastrophic events, as defined by the Office of the Controller in consultation with the Vice President for Student Affairs.

Contributions Related to Employee Acknowledgements

The university’s Employee Reward, Recognition and Acknowledgement policy allows for a charitable contribution to named, not-for-profit 501 (c) (3) charities with a public service mission to acknowledge the death of an employee’s immediate family member. Such contributions must be approved by the department head and their value may not exceed \$100.

Personal Contributions

This policy does not prevent or in any way discourage UC employees from making personal contributions to whatever causes or organizations they choose.

Related links:

[Employee Reward, Recognition and Acknowledgement Policy](#)
[Gifts-in-Kind to the University Policy 2.1.10](#)
[IRS Publication 78](#)

Phone Contacts:

Accounts Payable

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Governmental Relations

556-3028

Controller's Office

556-3152