
2325 GIFTS TO OTHER CHARITABLE ORGANIZATIONS

Effective: December, 1986
Revised: May 2005
Last Reviewed: April 2016
Resp. Office: Provost, EVP

PURPOSE:

To provide for the prudent utilization of University resources consistent with the University's charitable mission and purposes.

POLICY:

A. Gifts of Cash

Payments by the University to other charitable organizations in the form of a gift or contribution are generally prohibited, unless approved in writing by:

- (a) If proposed by a School or Resource Center, the Provost and the Dean or in the case of a Center, a Responsibility Center Director;
- (b) If proposed by an entity comprising Penn Medicine, the Executive Vice President for Penn Medicine;
- (c) If proposed by an Administrative Center, the Executive Vice President.

In all cases, the proposer of the charitable contribution must submit a memorandum detailing the following for the proposed gift:

- (a) form of gift (cash, property, etc)
- (b) business rationale,
- (c) source of funding, and
- (d) description of how the gift falls within the University's charitable mission and purpose.

Under no circumstances can gifts be made from donor gifts including endowment funds ("4" ledger funds), extra mural sponsored research funds ("5" ledger funds), or operating gift funds ("6" ledger funds).

Cash gifts should be charged to object code 5291 Unallowable: Other Expenses.

B. Gifts of Property

In the event a School or Center determines University property to be obsolete, it may be considered for donation subject to the following conditions:

- 1. Approval in writing by the senior responsible financial officer of the School/Center (i.e., Vice Dean for Finance and Administration or Chief Financial Officer of a School) to ensure that the property can not be used elsewhere in the School or Center.**
- 2. A reasonable effort should be made to determine whether the property could be effectively used elsewhere in the University. This could include posting the equipment availability on a list serve.**
- 3. Assuming approval under B.1. and reasonable efforts made under B.2, a request to the Center for Community Partnerships (CCP) may be submitted indicating the desire to donate the property to a third party, non-profit organization. The School/Center may designate a third party organization for the receipt of the property; however ultimate designation approval rests with CCP.**

Please note the following:

Property should not be dropped off at CCP.

If the property is a vehicle, the Office of Risk Management must be notified prior to the disposal so that the title may be prepared and accompany the vehicle at the time of the disposal.

If the property is capitalized (i.e., greater than \$5,000 in original value), the Property

Management Group in the Office of the Comptroller should be notified in writing or via email within 7 days after disposal. The net book value of the asset, if any, should be charged to object code 5291 Unallowable: Other Expenses

Disposal of computers and related equipment should be evaluated in accordance with Policy 1106.31 Plant Assets – Disposal of Computing Equipment.

Individuals retained by the University in any capacity may not elect to have compensation or other remuneration (provided for services to the University) redirected to a charitable organization, other than the University, of their choice in lieu of directly receiving the compensation or remuneration.