

## University Policy 1104: Charitable Gift Acceptance & Crediting

**Category:** Governance & Administration

**Subcategory:** Finance

**Covered Individuals:** All University faculty and staff

**Responsible Executive:** Vice President for Advancement

**Policy Custodian:** Office of University Advancement/ Vice President for Advancement

**Last Revised:** 2025/11/07

**Previous USU Policy Number:** 524 & 5004

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### 1104.1 PURPOSE AND SCOPE

Private giving from individuals, foundations, corporations, and other entities is critical to the University achieving its mission. The purpose of this policy is to (1) facilitate private giving to the University; (2) ensure compliance with state and federal law and best business practices regarding [Charitable Gifts](#); and (3) to establish University-wide standards and processes for planning, promotion, solicitation, acceptance, receipt, crediting, administration, and disposition of all Charitable Gifts.

### 1104.2 POLICY

#### 2.1 Gift Acceptance

Before any gift is agreed upon or accepted by the University, an evaluation shall be conducted by the Office of Advancement Services. The Office Advancement Services evaluates proposed gifts to ensure the gift complies with the University's Gift Acceptance and Crediting Procedures. Specific types of gifts, as identified and outlined in the Gift Acceptance and Crediting Procedures, shall be evaluated by the Gift Acceptance Committee. The University President shall have the final decision-making authority to accept or decline any gift.

#### 2.2 Compliance with University Gift Acceptance and Crediting Procedures

All Charitable Gifts to Utah State University (or any of its programs, subdivisions, or related entities) shall be promoted, solicited, accepted, receipted, credited, administered, and disposed of in accordance with the University's Gift Acceptance and Crediting Procedures. An employee's failure to comply with the Gift Acceptance and Crediting Procedures may result, inter alia, in the gift being returned to the donor and/or corrective action according to [USU Policy 3001](#) or sanctions according to [USU Policy 4006](#), as applicable.

#### 2.3 Gift Acceptance Committee Membership

The Gift Acceptance Committee evaluates proposed gifts to ensure that their acceptance, use, and administration are consistent with the mission, operation, and goals of Utah State University and its schools and units. The Gift Acceptance Committee meets as needed and includes the following University employees (or their designees):

- Vice President of Advancement (Chair)

Leadership representatives from the following areas:

- Advancement Services
- Legal Affairs and General Counsel
- Provost and Executive Vice President
- Finance and Administrative Services
- Government and External Relations
- Central Development
- Collegiate Development
- Gift Planning
- Real Property (as needed)
- President's Office
- Solicitor of gift, non-voting (e.g., Development Officer, Dean)

## 1104.3 RESPONSIBILITIES

### 3.1 Vice President for Advancement

The Vice President for Advancement is granted the authority and responsibility to develop and maintain Gift Acceptance and Crediting Procedures.

### 3.2 Office of University Advancement

The Office of University Advancement monitors and enforces compliance with this policy and the Gift Acceptance and Crediting Procedures. The Office of University Advancement holds sole authority for issuing [Charitable Gift Receipts](#) to donors who make Charitable Gifts in any form to Utah State University or the Utah State University Foundation.

### 3.3 President, Deans, Development Officers, and University Advancement Staff

The President, Deans, Development Officers, University Advancement staff, and any other employees, agents, or representatives engaged in fundraising for the University are responsible for conducting all fundraising activities in compliance with this policy and with the Gift Acceptance and Crediting Procedures.

## 1104.4 REFERENCES

- [IRS Publication 526](#), Charitable Contributions
- [IRS Publication 561](#), Determining the Value of Donated Property
- [IRS Publication 1771](#), Charitable Contributions Substantiation and Disclosure Requirements
- [IRS Publication 3833](#), Disaster Relief – Providing Assistance through Charitable Organizations

## 1104.5 RELATED USU POLICIES

- [USU Policy 1010](#): Contract Signature Authority and Delegation
- [USU Policy 1100](#): Investment Policy
- [USU Policy 1102](#): Cash Handling
- [USU Policy 4201](#): Scholarship Awarding
- [USU Policy 5307](#): Naming Buildings and Other University Properties

## 1104.6 DEFINITIONS

- **Charitable Gift.** A gift is a contribution received for the benefit of the University for either unrestricted or restricted use in furtherance of the University's mission and that requires nothing in exchange beyond an assurance that the intent of the contribution shall be honored.
- **Charitable Gift Receipt.** Official contemporaneous written communication from the University

acknowledging the contribution and providing required disclosures and substantiation.

**Information below is not included as part of the contents of the official policy.** It is provided only as a convenience for readers/users and may be changed at any time by persons authorized by the president.

## RESOURCES

### Procedures

- [Gift Acceptance and Crediting Procedures](#)

### Related Forms and Tools

- [CASE Global Reporting Standards 2nd Print Edition](#) (Council for Advancement and Support of Education, 2024)
- [Guidelines for Reporting and Counting Charitable Gifts](#) (National Association of Charitable Gift Planners, 2021)

### Contacts

- [Vice President for Advancement](#)

## POLICY HISTORY

Original issue date: 2010/09/08

Last review date: 2025/11/07

Next scheduled review date: 2028/01/01

Previous revision dates: 2010/09/08, 2019/04/10, 2022/06/23, 2025/01/10