

## University Policy 1225: Charitable Donations

**Category:** Governance & Administration

**Subcategory:** Budget & Expenditures

**Covered Individuals:** All University Employees

**Responsible Executive:** Vice President for Finance and Administrative Services

**Policy Custodian:** Controller's Office, Controller

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

**Previous USU Policy Number:** 527 & 5005

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### 1225.1 PURPOSE AND SCOPE

The purpose of this policy is to set a general rule regarding charitable contributions made by the University and define the criteria for determining when donation approval could be appropriate.

### 1225.2 POLICY

Utah State University is a public tax-exempt institution of higher education and therefore, as a general rule, does not make charitable contributions.

However, in rare circumstances, donations can be made, with approval from the appropriate Dean or Vice President, where the expenditure serves a legitimate purpose that advances the mission of the University. In such cases, justification must be documented that supports the business purpose of the donation.

Note: A charitable donation in lieu of flowers for the death of a current employee or immediate family member are governed by Policy 3311: Employee Gifts and Awards.

### 1225.3 RESPONSIBILITIES

#### 3.1 Deans / Vice Presidents

Approve only charitable contributions that serve a legitimate purpose that advances the mission of the University.

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**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

#### Contacts

- [Vice President for Finance and Administrative Services](#)

## **POLICY HISTORY**

Original issue date: 2014/01/29

Last revised date: 2025/11/07

Next scheduled review date: 2028/11/01

Previous revision dates: 2014/01/29, 2024/11/01