

BARNARD

Barnard College Policy on Charitable Donations by the College

Effective Date: September 6, 2018

Executive Summary

Barnard College is a not-for-profit, tax exempt institution chartered to fulfill its mission. As a general rule, the College is highly restricted in making financial contributions to other charitable organizations and will not typically make donations of this nature on a regular basis. The College may only make donations which relate to the mission of the College and satisfy certain conditions and criteria. This policy sets forth the conditions and criteria under which a donation to a charitable organization by the College may be approved and a procedure for approval.

Reason for the Policy

The purpose of this policy is to provide guidance for College donations to other charitable organizations, and set forth a procedure for approval of such donations.

Who is Responsible for This Policy

Chief of Staff to the President and the Vice President for Finance.

Who is Governed by This Policy

All faculty and administrators, and students who have the authority to expend College funds or resources. This policy does not address the fundraising activities of the Office of Development.

Definitions

A “Donation” is a payment or College resource given to an organization for charitable purposes without consideration being received by the College in return.

Policy Statement

General Rule

Donations made by the College to other charitable organizations are highly restricted and are only permitted if the Donation is related to the mission of the College. Neither the College nor its employees may solicit donations on behalf of other charitable organizations. The College may make donations to charitable organizations only in the following cases:

1. Donations may be made only at the direction of the President or Chief of Staff to the President.
2. Donations may be made of moveable, physical assets of the College, in consultation with the Office of Facilities Services and the Sustainability Committee.

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Donations may only be made to registered 501(c)(3) corporations in the United States.

Prohibited Donations

1. The College may not make Donations to for-profit businesses or organizations.
2. As a 501(c)(3) organization, the College may not engage in political activities on behalf of any political party or candidate, and any form of political donation is strictly prohibited.
3. The College may not redirect honoraria on behalf of speakers, lecturers or others to a charitable organization.

Procedure for Requesting a College Donation

All requests for a Donation by the College to a charitable organization must be made in writing to the Chief of Staff to the President, or her designee.

The request should include:

1. An explanation of how the Donation relates to the mission of the College.
2. Documentation showing registered 501(c)(3) status of the recipient organization.
3. Amount of Donation requested.
4. Purpose of Donation.
5. Requestor's relationship to the recipient organization.
6. The budget account to be charged.

Donations may not be made on the College's credit cards. The College will not reimburse for Donations made with personal funds. Once the Donation is made, the requestor of the Donation should obtain a charitable donation receipt and provide it to the Vice President of Finance or her designee.

If the Donation is made to purchase tickets or a table for a charitable organization's event, the Donation should be processed according to the College's Expenditure Policy. To the extent that a portion of the purchase is considered a Donation, that amount should be processed through this policy.

Cross Reference to Related Policies

Barnard College Expenditure Policy: <https://barnard.edu/purchasing/expenditure-policy>

History/Revision Dates