



COMMONWEALTH UNIVERSITY OF PENNSYLVANIA

In Kind University Donations

Policy Number 3-02

Commonwealth University of Pennsylvania

Approved by University Senate, 4/10/2025

Issued by President Bashar W. Hanna as Policy 3-02 on 4/21/2025

Responsible Office: Advancement

Previous Policy: PRP 2780

1. Purpose

Define the process for In Kind Donations.

2. Scope

All members of the Commonwealth University of Pennsylvania community, including all employees.

3. Definitions, Roles and Responsibilities

3.1. Definitions

3.1.1. **Gift** – A voluntary transfer of money or other assets to an organization from a donor, which can be an individual, a corporation, or a grant making organization, such as a foundation. No tangible benefit of any kind will be exchanged for the gift.

3.1.2. **In-kind Gift** – A tangible, non-cash asset, such as equipment, artwork, books, clothing, gift certificates, etc. that is contributed by a donor.

3.2. Roles and Responsibilities

3.2.1. Commonwealth University of Pennsylvania University Advancement Division /Foundation will receive all gifts and Vice President/CFO of Fiscals Affairs will be required to enter the assets into the accounting records of the University and assign a proper asset tag as needed. The affiliate Foundation will ensure that the item is properly credited to the donor and that the donor is recognized for the contribution.



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4. Policy

- 4.1. The University may accept tangible in-kind donations such as: merchandise, supplies, equipment, art pieces, books, and real estate, as well as: intangible gifts in kind (e.g., gift certificates) and consumable donations (e.g., event tickets), subject to consultation with the appropriate department. All donations are recognized and recorded through the University's affiliated Foundations in compliance with CASE and IRS guidelines, and must not violate the Internal Revenue Code or any applicable federal or state laws.

5. Procedures, Standards, and Guidelines

- 5.1 The Advancement Division/Foundation collects and recognizes gift donations in kind.
- 5.2 VP/CFO of Fiscal Affairs enters and assigns assets into accounting records.

6 Compliance and Enforcement

- 6.1 Every University policy will undergo a regular review on a five-year cycle, with approximately 20% of the total policies inventory being reviewed each year.
- 6.2 All policy reviews will be conducted by the responsible Senate Committee to assure that the policy remains relevant and aligns with applicable federal and state laws and regulations, PASSHE Board of Governors policies, and other University policies, procedures, standards, or guidelines.

7. Additional Information

6.3 Supporting Documents

- 6.3.1 [Include title of supporting documentation here.] [Link]

6.4 History

- 6.4.1 Replaces PRP 2780 – In Kind University Donations January 15, 1988
- 6.4.2 TBD Effective Date – [Date Approved by the University Senate or Issued by the Office of the President as an Interim Policy]
- 6.4.3 Revised - [Date of Revision]
- 6.4.4 Next Review Date - [Date of Revision]

6.5 Related Policies – PRP 2780

6.6 Contacts for Additional Information and Reporting



COMMONWEALTH UNIVERSITY OF PENNSYLVANIA
Commonwealth University Advancement Division
Commonwealth University Office of Advancement

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