

Donations and Contributions to Other Entities

FIN-ACC-I-80



About This Policy

Effective Date:

07-01-1992

Last Updated:

07-01-1992

Responsible University Office:

Financial Management Services

Responsible University Administrator:

Vice President and Chief Financial Officer

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Scope

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Policy Statement

Donations and contributions to other entities cannot be made with university funds.

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Reason For Policy

To establish rules for making donations and contributions to other entities with university funds. OMB Circular A-21, specifically disallows these types of expenses as a direct or indirect cost charged to grants and contracts.

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Procedure

Donations and contributions to other entities can be made utilizing an Indiana University Foundation account.

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Definitions

Examples of **other entities** are non-for-profit organizations such as American Heart Association, etc. These are not to be confused with matching funds as utilized in the administration of contracts and grants.

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History

This policy was established on July 1, 1992.