1. **Purpose**

The College is a not-for-profit, public charity that receives funds from donors in furtherance of its educational mission. As a general rule, the College does not contribute financially to other not-for-profit organizations. This policy establishes the limited circumstances in which a charitable contribution may be approved.

2. **Scope**

This policy applies to donations of funds, goods, services, and use of College facilities at a reduced fee or at no charge.

3. **Permissible Donations to Other Charities**

Charitable contributions to outside organizations are permissible as follows:

- Donation has been approved by the President, Vice President & Special Assistant to the President & Secretary of the College, or the Senior Vice President for Finance and Administration & Treasurer.
- One-time contributions of $100 or less to a charitable organization as an expression of sympathy in the name of a deceased employee or a deceased family member of an employee.

4. **Funding priorities**

Funding priority shall be given to:

- Recognized government agencies; state, county, city or town, including law enforcement and fire departments, that serve the local communities where the College has a physical presence.
- Organizations with a physical presence immediately adjacent to campus.
- Organizations that promote the upkeep and physical appeal of downtown Brunswick.
- Organizations that have a significant historic connection to the College.
- Organizations that provide community services benefitting Bowdoin students.
• Organizations that support the Brunswick public school system.
• Requests to sponsor fundraising events, where institutional representation is deemed necessary.

5. **Prohibited Donations**
The following contributions are strictly prohibited:

• Donations to political campaigns.
• Donations to for-profit organizations.
• Donations to organizations that exclude participation or membership based on protected classes.
• Donations to organizations raising money exclusively for the purpose of growing their endowment funds.
• Donations to organizations that provide services to one or only a few constituents.
• Donations to charitable organizations in lieu of an honorarium or speaker fees. The recipient of the honorarium or speaker fee should facilitate the payment to the charitable organization directly.

6. **Use of facilities by outside organizations**
The College's facilities are valuable assets that provide revenue to support other functions of the College. In consultation with the President's Office and Communications/Public Affairs, the Treasurer's Office will use the guidelines above when determining when it is appropriate to allow the use of facilities at no charge or at a reduced fee. Any requests for donated space must be approved by the Senior Vice President for Finance and Administration & Treasurer.

7. **Donations of goods and services**
The College has certain items that are deemed surplus property available for disposal. Employees shall follow the guidelines set forth in the surplus property policy to determine the manner in which items are disposed of and shall follow the guidelines herein to ensure donations are consistent with College priorities.

8. **Charitable contributions as a result of student/staff fundraising**
Students and staff hold fundraising activities on campus to support organizations of their choosing. In cases like these the College serves as a fiduciary for the purpose of receiving money and subsequently issuing checks on the group's behalf.

9. **Obtaining receipts for charitable contributions**
All charitable contributions must be properly acknowledged by the charitable organization for tax purposes.

10. **Exceptions**
Any exceptions to this policy must be approved by the Senior Vice President for Finance and Administration & Treasurer.
**Policy Distribution List:**

Clayton Rose, President
Scott Hood, Senior Vice President for Communications and Public Affairs
Matthew Orlando, Senior Vice President for Finance and Administration & Treasurer
Elizabeth Orlic, Vice President & Special Assistant to the President & Secretary of the College
Director of Events and Summer Programs
Controller's Office
Treasurer's Office