



Wingate University Charitable Donation Policy

April 2023

The Articles of Incorporation, charter, and governance documents of Wingate University (“the University”) contemplate that University fiscal resources should be used exclusively to support the mission and purpose of the University. Thus, the University should not generally make distributions of money, goods, or services to other organizations that qualify as exempt organizations under section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code.

Effective immediately, the University shall not pledge or donate any cash or other consideration, performance of services, or delivery of goods or materials in an aggregate amount or value in excess of \$100 without the express written permission of the Chief Financial Officer. Notwithstanding the foregoing, nothing in this policy shall prevent the University from donating used goods or equipment to not-for-profit entities.

The University may submit for approval the following types of donations to charitable organizations in the following cases:

- Table sponsorships at mission-supporting Advancement events (within reasonable limits); and
- One-time contributions of \$200 or less made to a charitable organization as an expression of sympathy in the name of a deceased employee or a deceased family member of an employee.
- Memberships in professional organizations.

Space and facilities – Use of a University space or facility by a 501 (c)(3) tax exempt organization must be authorized by the Office of the President. The 501 (c)(3) tax exempt organization shall pay the University’s reasonable out-of-pocket costs for usage of the space or facility. Any deviations shall be approved by the Chief Financial Officer.

Goods and equipment – The Chief Financial Officer shall oversee all requests for the disposal or distribution of surplus or unneeded materials. Any donations of University goods, equipment, inventory, or other tangible resources must be coordinated and approved by the Chief Financial Officer.

This policy does not apply to normal fundraising activities of the Office of Advancement, provided that such activities are consistent with the University’s mission and purpose.