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Subject: Request for a Change to University of Utah Policy 3-044

The Utah Museum of Fine Arts wishes to request a change in the language of [University of Utah Policy 3-044](#) regarding Museum and Library Collections and Non-Museum Decorative Items, specifically section III, subsection A, number 5, which currently states:

Deaccession or other disposal of Museum or Libraries collections shall not be for financial gain or to offset operating expenses; but will be done in accordance with the collections management policies of the Museums and Libraries - **which stipulate that funds so obtained may only be used for the acquisition of objects for the collection.**

The museums and libraries of the University of Utah authored Policy 3-044, which the Board of Trustees approved in 2010, to be consistent with standards of museum collecting practices of the time. The professional organizations that have the greatest relevance to the UMFA are the American Alliance of Museums (AAM), which is the accrediting institution for the UMFA and the NHMU, and the Association of Art Museum Directors (AAMD), of which the UMFA Executive Director is an active member.

Since 2010, however, industry standards about the ethics of collections care have shifted away from using deaccessioning funds strictly for future accessions (ie, funds raised from selling deaccessioned objects can only be used to acquire/buy works for the collection) toward supporting a more holistic approach to include using funds raised by selling works of art to also support the “direct care” of the objects. Both AAM and AAMD called task forces to investigate these issues and develop revised policies that reflect the expanding perspectives on funds generated from deaccessioning.

In 2019, AAM adjusted its Code of Ethics for Museums to support the use of funds from deaccessioned objects for the purposes of direct care of the collections of a museum. Thus, the current AAM policy on this matter is:

Disposal of collections through sale, trade or research activities is solely for the advancement of the museum’s mission. Proceeds from the sale of nonliving collections are to be used consistent with the established standards of the museum’s discipline, but in no event shall they be used for anything other than acquisition **or direct care of collections.**

In 2022, AAMD also voted to amend its “Rule 25” about deaccessioned funds in its Professional Practices in Art Museums document to be in alignment with AAM’s updated policy and the policy of the Financial Accounting Standards Board (FASB). The AAMD policy even goes further than the AAM policy by providing a specific definition of direct care:

Funds received from the disposal of a deaccessioned work of art including any earnings and appreciation thereon, may be used only for the acquisition of works of art in a manner consistent with the museum’s policy on the use of restricted acquisition funds or for direct care of works of art. Direct care for purposes of this section means the direct costs associated with the storage or preservation of works of art. Such direct costs include for example those for (i) conservation and restoration treatments (including packing and transportation for such conservation or restoration) and (ii) materials required for storage of all classifications of works of art, such as, acid-free paper, folders, matboard, frames, mounts, and digital media migration. Funds received from the disposal of a deaccessioned work of art shall not be used for operations or capital expenses except as provided above. Direct care does not include (a) salaries of staff or (b) costs incurred for the sole purpose of temporary exhibition display.

With these revisions to the professional standards to which the UMFA, NHMU, Marriott Library and other collecting institutions at the University adhere, we wish to request a change to Policy 3-044.

Revised language to the University of Utah’s Policy 3-044 is proposed as follows (pending required approvals from University Administration) along with additional technical changes for accuracy.

Deaccession or other disposal of Museum or Libraries collections shall not be for financial gain or to offset operating expenses; but will be done in accordance with the collections management policies of the Museums and Libraries - which stipulate that funds so obtained may only be used for the acquisition of objects for the collection or direct care of collections.

Policy 3-044: Museum and Library Collections and Non-Museum Decorative Items

Revision #01. Effective date: ~~June 7, 2010~~ November 12, 2024

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I. Purpose and Scope

A. Purpose.

To establish University policy with respect to the preservation and display of works of art, artifacts, and other museum and library collections.

B. Scope.

This policy applies to the ~~Utah Museum of~~ Natural History Museum of Utah (NHMU), the Utah Museum of Fine Arts (UMFA), and the University Libraries.

For ~~decorative items~~ objects, art works and other collection objects purchased or

otherwise acquired by any unit of the University (including the Museums and University Libraries), see also Policies 3-003, 3-041 and 3-040. The circulating collections of the University Libraries are excluded from this policy.

II. Definitions

The following definitions apply for the limited purposes of this policy and any associated regulations.

- A. Museum collections - An assemblage of objects (art, artifacts, and specimens) and their associated documentation from various disciplines legally acquired as per Museum Collections Management Policies and preserved, studied, interpreted, and held in trust for public benefit by the University's Museums. Objects usually are considered part of the Museums' collections once they are accessioned.
- B. Art - ~~As contained within the collection of the Utah Museum of Fine Arts~~ [For purposes of this policy only](#), "art" includes a physical object or non-material art work created to fulfill an aesthetic or artistic function, ~~usually one of a kind~~. Including: Visual Work of Art - painting, drawing, photograph, print, mixed media, artist's book, rare book, or sculpture; Decorative Art [Objects](#) - ornamental or functional purpose glassware, ceramic, metalwork, furniture, furnishing, or textile object; Conceptual Art - work of art consisting of an idea, and Traditional Art - a ceremonial, religious or functional object created by an ancient, traditional, or contemporary culture.
- C. Artifact - any object made or modified by a human culture and later recovered by an archeological endeavor
- D. Specimen-any geological or biological object
- E. Library collections - includes books ~~and other~~, printed material such as broadsides, maps, and newspapers, [multimedia, and other works, including Art](#), held in the University Libraries. These may be considered art or artifacts as tangible creations of artists and craftspersons such as printers, bookbinders, papermakers, illustrators, designers, and writers. The function of these pieces

can be historical, aesthetic, artistic, artifactual, and/or intellectual. For the purposes of this policy, the circulating collections of the University Libraries are not included. See Policy 6-318 for guidance related to books purchased outside of the University Libraries.

- F. Museum - term used collectively to refer to both the ~~Utah Museum of~~ Natural History Museum of Utah and the Utah Museum of Fine Arts.
- G. Libraries - term used collectively to refer to the J. Willard Marriott Library, the Spencer S. Eccles Health Sciences Library, ~~and the S.J. Quinney James E. Faust~~ Law Library, and the Emma Ray Riggs McKay Music Library.
- H. Governing Authority - the University Officer or Administrator to whom the museum or library ~~director~~ dean reports.
- I. Collections management policy - a museum professional term encompassing procedures established to manage the referenced collections - evidenced by a written document and approved by the governing authority. The policy addresses all collections-related issues, including accessioning, documentation, storage, and disposition.
- J. Decorative items - decorative items are generally ornamental or functional works of art intended to provide a pleasing environment at the University. While such items may have significant value, they are, by definition here, not included in the collections of either Museum or the Libraries.

III. Policy

A. General

1. ~~Utah Museum of~~ Natural History Museum of Utah - consistent with Utah Code, the ~~Utah Museum of~~ Natural History (~~UMNH~~ Museum of Utah (NHMU)) is a place where tangible objects reflecting the past, present, and continuing development of our natural history may be collected and displayed for educational and cultural purposes. The ~~UMNH~~ NHMU makes available to people throughout the state anthropological (including archaeological),

geological (including paleontological), and biological objects retrieved primarily, but not exclusively, from the state of Utah. ~~The Museum~~ [NHMU](#) provides professional expertise and assistance in the proper care of archeological and paleontological collections from state lands as they are housed throughout the state.

2. Utah Museum of Fine Arts - consistent with Utah Code, the Utah Museum of Fine Arts (UMFA) is a state general and multicultural art museum charged with the broad responsibility of collecting and exhibiting, for the education and enrichment of its citizens, art and related objects from around the world from prehistoric times to the present.
3. The directors of UMFA and ~~UMNH~~ [NHMU](#) (collectively, the “Museums”) and the University Libraries are delegated the authority to carry out their respective collections management policies including inventory, security, preservation of, and access to the collections entrusted to them. Such policies are developed by the Museums and Libraries, are internal to those organizations, and approved by the appropriate governing authority. Such policies must be consistent with ethical and accreditation standards established by the American ~~Association~~ [Alliance](#) of Museums or appropriate library associations.
4. The University will only accept objects (including art, artifacts, books, and specimens) which have been legally and ethically acquired.
5. Deaccession or other disposal of Museum or Libraries collections shall not be for financial gain or to offset operating expenses; but will be done in accordance with the collections management policies of the Museums and Libraries - which stipulate that funds so obtained may only be used for the acquisition of objects for the collection [or direct care of collections](#).

B. Accounting and Financial Reporting

1. Art, held by the Utah Museum of Fine Arts, or ~~books~~ [Library Collections](#), held by the Libraries, are capitalized based on the costs of acquisition; or the fair

value at time of donation; or, based on generally accepted accounting principles governing nonmonetary exchange transactions if exchanged for another object of art. These items are not depreciated for financial reporting purposes. Items with an acquisition cost or donated value of \$5,000 or more will be capitalized.

2. Individual objects of art, artifacts and specimens held by ~~the Utah Museum of Natural History~~ [NHMU](#) are not capitalized unless purchased for more than \$5,000 and with an estimated useful life of more than one year. Such objects, if capitalized, are not depreciated.

C. Decorative Items

1. Decorative items, including prints, sculptures, rugs, paintings, ceramics, etc., may be purchased with appropriate funding sources by various colleges, departments or units as part of maintaining a pleasing environment on campus. While such items may be expensive or be considered “museum quality”, they are not considered part of the collections of either Museum. Such items may also be received from donors. The following specific requirements apply in these circumstances:
 - a. Purchase of decorative items is subject to Policy 3-003.
 - b. Such items will be capitalized if at least \$5,000 and may be depreciated, if appropriate. Policy 3-040 applies with respect to these assets.
 - c. Items ~~less than~~ [between \\$1,000 and](#) \$5,000 are considered noncapital assets for which Policy 3-041 applies.
 - d. Decorative items that will be primarily displayed in an individual's office or workspace may be subject to an additional level of scrutiny to assure that the item is 1) reasonable, 2) for business purposes, 3) appropriate to the circumstances, and 4) properly safeguarded. Such acquisitions will require the approval of that individual's supervisor if the item could appear to a reasonable person to be either extravagant or lavish.

- e. Decorative items, if possible, should have affixed a Property Accounting property tag. In situations where the item's physical characteristics preclude affixing a label or where affixing the label cannot be done without affecting the item's value or visual design, then the college or department must assure the item is secured and safeguarded.

Sections IV- VII are for user information and are not subject to the approval of the Academic Senate or the Board of Trustees. The Institutional Policy Committee, the Policy Owner, or the Policy Officer may update these sections at any time.

IV. Policies/ Rules, Procedures, Guidelines, Forms and other Related Resources

- A. Policies/ Rules. [*reserved*]
- B. Procedures, Guidelines, and Forms. [*reserved*]
- C. Other Related Resources. [*reserved*]

V. References

- A. Utah Code Section ~~9-8-302~~[9-8a-302](#) Utah Museum of Natural History - Definitions
- B. Utah Code Section 9-8-804 through 806 Utah Museum of Natural History and Utah Museum of Fine Arts - Reposited Materials
- C. Utah Code Section 9-9-403 Utah Museum of Natural History - Ownership and Disposition of Native American Remains
- D. Utah Code Sections 53B-17-601 through 603 Utah Museum of Natural History
- E. Utah Code 53B-17-701 Utah Museum of Fine Arts
- F. Utah Code Sections 79-3-501 to 503 Utah Museum of Natural History - Paleontological Collections
- G. Utah Rule R807-1 Utah Museum of Natural History - Curation of Collections from State Lands

- H. Utah Rule R850-60 Utah Museum of Natural History - Cultural Resources
- I. Code of Federal Regulations, Title 36, Chapter 79 (36CFR79) Utah Museum of Natural History - Curation of Federally-Owned and Administered Archaeological Collections
- J. Antiquities Act of 1906 vol. 34 Stat. 225, 16 U.S.C. 431-433
- K. Archaeological Resources Protection Act (ARPA) of 1979, vol Public Law 96-95; 16 U.S.C. 470aa-mm
- L. Native American Graves Protection and Repatriation Act (NAGPRA) 25 U.S.C. 3001 et seq. (November 16, 1990)
- M. Paleontological Resources Preservation Act (PRPA) of 2009, Omnibus Public Lands Management Act (OPLA) of 2009, Public Law 111-011, P.L. 111-001, Title VI, Subtitle D
- N. Policy 3-003 Authorizations and Approvals Required for Financial Transactions
- O. Policy 3-040 Property Accounting
- P. Policy 3-041 Accountability for Noncapital Equipment
- Q. Policy 6-318 Acquisition and Control of Non-Library Books

VI. Contacts

The designated contact officials for this Regulation are

- A. Policy Owner(s) (primary contact person for questions and advice): The respective directors of the Museums and Libraries are responsible for answering questions regarding the application of this policy to their collections. Questions regarding decorative items or financial reporting should be directed to the Associate Vice President for Financial Services.
- B. Policy Officer(s): Senior Vice President for Academic Affairs in consultation with the Vice President for Administrative Services

See Rule 1-001 for information about the roles and authority of policy owners and policy officers.

VII. History

Revision History.

A. Current version. Revision ~~0~~1.

1. Approved by [Academic Senate November 4, 2024](#) Board of Trustees ~~June 6, 2010~~ [November 12, 2024](#), with effective date of [November 12, 2024](#) ~~June 6, 2010~~.

2. Legislative History

3. Editorial Revisions

B. Previous versions.

1. [Revision 0. Effective June 6, 2010](#)

C. Renumbering

1. Not applicable