

Texas A&M AgriLife Research Procedures

21.05.01.A0.01 | Gifts, Donations, Grants, and Endowments

Revised: January 17, 2018

Next Scheduled Review: January 17, 2023



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PROCEDURE STATEMENT

This procedure provides guidance to units of Texas A&M AgriLife Research (AgriLife Research) and must be used in conjunction with Texas A&M University System (A&M System) Regulation 21.05.01, *Gifts, Donations, Grants and Endowments*, which delegates authority to the Chancellor and/or each A&M System member Chief Executive Officer (CEO) to accept gifts, donations, grants, and endowments on behalf of the respective member subject to certain limitations. To facilitate this reporting and approval, the following procedures are provided.

REASON FOR PROCEDURE

This procedure is required by A&M System Regulation 21.05.01 and provides guidance for the reporting and approval of gifts, donations, grants, and endowments.

PROCEDURES AND RESPONSIBILITIES

1.0 GIFT ACCEPTANCE

To accept the following gifts, the AgriLife Administrative Services Reporting Office will refer to A&M System Policy 21.05:

- 1.1 Gifts \$1,000,000 or greater
- 1.2 Cash gifts less than \$1,000,000
- 1.3 All non-cash gifts
- 1.4 Gifts of real property and mineral rights
- 1.5 Gifts of closely-held securities and interest in entities
- 1.6 Gifts of intellectual property

2.0 CASH TYPE AGREEMENTS

- 2.1 Submit completed AG-101 or AG-102 to Texas A&M AgriLife (AgriLife) Banking and Receivables for processing. If available, include the check from the sponsor/donor. Mail the check and deposit form AG-207 with the agreement forms to AgriLife Banking and Receivables for processing to:

2147 TAMU
College Station, TX 77843-2147

or

PO Box 10420
College Station, TX 77842

AgriLife Banking and Receivables will forward the agreement documents to the AgriLife Administrative Services Reporting Office for processing and reporting.

- 2.2 The principal investigator or supervising individual should take steps to acquire the sponsor/donor signature on the appropriate form before submitting the documents to AgriLife Banking and Receivables. Any checks received must be immediately forwarded to AgriLife Banking and Receivables for deposit. If the forms are received without the sponsor/donor signature, the AgriLife Administrative Services Reporting Office will work with the unit to acquire the signature. If the sponsor prefers, they may opt to submit a letter to the agency in lieu of the gift agreement. However, this letter must include the verbiage from item number two (2) in the associated agreement form, be signed by the donor, unit head, and Director of AgriLife Research or designee.
- 2.3 Checks received by AgriLife Banking and Receivables must include the deposit form AG-207. Those received before the agreement documentation is completed will be placed into a holding account. The funds will be transferred to the appropriate account when the documentation has been completed.
- 2.4 The AgriLife Administrative Services Reporting Office will notify the principal investigator/supervising individual by e-mail if any agreement forms or signatures are missing that would cause delay of the transfer from the holding account into the award account.
- 2.5 A five percent (5%) administrative fee will be deducted from cash gifts by the AgriLife Administrative Services Reporting Office.
- 2.6 The AgriLife Administrative Services Reporting Office will mail the sponsor/donor a copy of the final agreement with a letter of appreciation acknowledging support.
- 2.7 The AgriLife Administrative Services Reporting Office will place a copy in Laserfiche.

3.0 NON-CASH TYPE AGREEMENTS

- 3.1 Submit completed AG-103 to the AgriLife Administrative Services Reporting Office for processing to:

2147 TAMU
College Station, TX 77843-2147

The AgriLife Administrative Services Reporting Office will forward a copy of the completed agreement for gifts of equipment to the AgriLife Office of Property and Fleet Management for reporting and record retention purposes.
- 3.2 The principal investigator or supervising individual should take steps to acquire the sponsor/donor signature on the appropriate form before submitting the documents to the AgriLife Administrative Services Reporting Office. If the forms are received without the sponsor/donor approval, the AgriLife Administrative Services Reporting Office will work with the unit and acquire the signature.
- 3.3 The AgriLife Administrative Services Reporting Office will notify the principal investigator/supervising individual by e-mail if any forms or signatures are missing that would cause delay in the completion of the agreement.
- 3.4 The AgriLife Administrative Services Reporting Office will mail the sponsor/donor a copy of the final agreement with a letter of appreciation acknowledging support.
- 3.5 The AgriLife Administrative Services Reporting Office will place a copy in Laserfiche.
- 3.6 The AgriLife Administrative Services Reporting Office will contact the appropriate A&M System Offices to accept the gift, will provide acknowledgment to the sponsor/donor and the unit, and will report receipt of the gift as required. Disposition will be determined at the time of receipt according to the terms of the gift.

FORMS

[AG-101 Restricted Cash Gift Agreement](#)—The Restricted Cash Gift Agreement is a formal agreement document for acknowledgment of cash gifts to an agency or component of AgriLife. In order to qualify as a gift, the donor may not stipulate any type of deliverable or other performance (e.g. specific accomplishments, periodic or performance reports, etc.) as a requirement of receipt of the gift. Inclusion of deliverables or other performance would constitute a restriction and would require the use of a Memorandum of Agreement and Understanding or a Fixed Price Contract, as appropriate. The donor may request that the gift be used for a specific agency purpose or program and the agency will put forth all practical efforts to comply with this request.

[AG-102 Unrestricted Cash Contribution](#)—The Unrestricted Cash Contribution is a formal agreement document for acknowledgment of unrestricted cash gifts to an agency or component of AgriLife. In order to qualify as an unrestricted cash contribution, the donor may not stipulate any type of deliverable or other performance (e.g. specific accomplishments, periodic or performance reports, etc.) as a requirement of receipt of the gift. Inclusion of deliverables or other performance would constitute a restriction and would require the use of a Memorandum of Agreement and Understanding or a Fixed Price Contract, as appropriate. In addition, the donor may not request that the contribution be for a specific agency purpose or program. In that instance, a restricted gift agreement (AG-101) should be used.

[AG-103 Non-Cash Gift Agreement](#)—The Non-Cash Gift Agreement is a formal agreement document for acknowledgment of non-cash gifts to an agency or component of AgriLife. In order to qualify as a gift, the donor may not stipulate any type of deliverable or other performance (e.g. specific accomplishments, periodic or performance reports, etc.) as a requirement of receipt of the gift. Inclusion of deliverables or other performance would constitute a restriction and would require the use of a Memorandum of Agreement and Understanding or Fixed Price Contract, as appropriate. The donor may request that the gift be used for a specific agency purpose or program, and the agency will put forth all practical efforts to comply with this request. AgriLife administrators' signatures serve only as an acknowledgment of receipt of the gift and do not represent concurrence with the value of the gift stated by the donor for income tax purposes. A certified appraisal may be required for validation of the value for income tax purposes.

[AG-207 Deposit Form](#)—The deposit form must be completed by the appropriate unit. It is used to identify the account where the cash gift funds will be deposited. For additional instructions on completing this form, please see the AgriLife Banking and Receivables Procedures.

RELATED STATUTES, POLICIES, OR REQUIREMENTS

[A&M System Policy 21.05](#), *Gifts, Donations, Grants and Endowments*

[A&M System Regulation 21.05.01](#), *Gifts, Donations Grants and Endowments*

CONTACT OFFICE

Questions regarding this procedure should be directed to the AgriLife Administrative Services Reporting Office at 979-845-7879.

REVISION HISTORY

Approved: December 21, 1998

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