

# Texas A&M AgriLife Extension Service Procedures

## 21.05.01.X0.01 | Gifts, Donations, Grants, and Endowments

*Approved: May 11, 2001*  
*Revised: August 15, 2012*  
*May 8, 2013*



*Next Scheduled Review: May 8, 2019*

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### **PROCEDURE STATEMENT**

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This procedure provides guidance to units of Texas A&M AgriLife Extension Service (AgriLife Extension), and must be used in conjunction with Texas A&M University System (System) Regulation 21.05.01, *Gifts, Donations, Grants, and Endowments*. The regulation requires all gifts, donations, grants, and endowments received by a System component to be reported to the Board of Regents for acceptance; therefore, no gift can be considered accepted until approved by the Director of AgriLife Extension or designee and the Board of Regents. To facilitate this reporting and approval, the following procedures are provided.

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### **REASON FOR PROCEDURE**

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

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### **PROCEDURES AND RESPONSIBILITIES**

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#### 1.0 CASH TYPE AGREEMENTS

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

2147 TAMU  
College Station, TX 77843-2147

or

PO Box 10420  
College Station, TX 77842

The AgriLife Cash Management Office will forward the agreement documents to the AgriLife Administrative Services Reporting Office for processing and reporting.

- 1.2 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 Cash Management Office. Any checks received must be immediately forwarded to the AgriLife Cash Management Office 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 Extension or designee.
- 1.3 Checks received by the AgriLife Cash Management Office 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.

- 1.4 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 the delay of the transfer from the holding account into the award account.
- 1.5 A five percent (5%) administrative fee will be deducted from cash gifts by the AgriLife Administrative Services reporting Office.
- 1.6 The AgriLife Administrative Services Reporting Office will mail the sponsor/donor a copy of the final agreement with an appreciation letter for their support.
- 1.7 The AgriLife Administrative Services Reporting Office will place a copy in Laserfiche.

## 2.0 NON-CASH TYPE AGREEMENTS

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

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 Property Office for reporting and record retention purposes.

- 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 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.
- 2.3 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 the delay in the completion of the agreement.
- 2.4 The AgriLife Administrative Services Reporting Office will mail the sponsor/donor a copy of the final agreement with an appreciation letter for their support.
- 2.5 The AgriLife Administrative Services Reporting Office will place a copy in Laserfiche.

## 3.0 ACCEPTANCE OF GIFTS MONEY OR OTHER PROPERTY

- 3.1 To accept gifts and donations of money or other property, unit heads will notify the AgriLife Administrative Services Reporting Office.
- 3.2 The AgriLife Administrative Services Reporting Office will contact the appropriate 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.

## 4.0 ACCEPTANCE OF OTHER GIFTS

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

- 4.1 Cash gifts \$1,000,000 or greater
- 4.2 Restricted cash gifts less than \$1,000,000 that require System review of restrictions
- 4.3 Non-cash gifts valued at \$250,000
- 4.4 Gifts of real property and mineral rights
- 4.5 Gifts of closely-held securities and interest in entities

## **FORMS**

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**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 Cash Management Procedures.

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## **RELATED STATUTES, POLICIES, OR REQUIREMENTS**

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

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

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## **CONTACT OFFICE**

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Questions regarding this procedure should be directed to the AgriLife Administrative Services Reporting Office at 979-458-0101.