## Non-Cash Gift Agreement (AG-103) Instructions

The Non-Cash Gift Agreement is a formal agreement document for acknowledgment of non-cash gifts to Texas A&M AgriLife as follows:

Gifts of non-monetary property {e.g. facilities, materials, supplies, equipment (rolling stock, computers equipment, etc.)} including required transportation, assembly, erection, etc. required to make the gift fully functional for the purpose for which it was intended.

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 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 use all practical efforts to comply with this request.

Other provisions and instructions relating to this form and administration of sponsored agreements may be found in TAMUS Regulation 15.01.01, 21.00.03.

Following is a brief explanation of some components required for completion of the form: A space is provided to specify the Recipient Agency and the Donor's name and address.

- 1. Provides space for a specific description of the gift and the dollar value of the gift as indicated by the Sponsor.
- 2. provides requirements for the gift of an animal, facilities equipment or materials
- 3. Provides space for the Donor to specify if gift is to be used for a specific purpose.
- 4. Provides space for the Agency unit affiliation.
- 5. Provides additional conditions of the gift agreement.

Routing and approval requirements are included.

All applicable signatures must be obtained.

The Agency Director's signature on this form serves only as an acknowledgment of receipt of the gift and does not represent concurrence with any stated value of the gift for income tax purposes: a certified appraisal may be required for validation of value for income tax purposes.

Submit the Non-Cash Gift Agreement to the Texas A&M AgriLife – Reporting Office for processing.