

Documentation Procedures for Gifts, Contributions, and Loans

Applicable TAMUS Policy 25.07, TAMUS Regulations 15.01.01 and 21.99.03

1. General

In accordance with the referenced System Policies above, the following written procedures will provide guidance to AgriLife Staff with the appropriate processes for preparation and submission of the above mentioned documentation.

2. Applicable Forms/Definitions

AG-100: Transmittal Memorandum

The transmittal memorandum is a summary of necessary data for gifts, contributions, loans, and memorandum of agreements for supervisory and contract office/administrative review and approval, and for submission of the documents to the donor. One completed AG-100 is requested with the submission of the agreement documents.

AG-101: Restricted Cash Gift Agreement

The restricted cash gift agreement is a formal agreement document for acknowledgment of cash gifts to Texas A&M 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 Texas A&M 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 cash 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 Texas A&M 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. Texas A&M AgriLife signatures serve only as an acknowledgment of receipt of the gift for income tax purposes; a certified appraisal may be required for validation of the value for income tax purposes.

AG-104: Loan of Equipment or Animals

The loan of equipment or animals agreement is a formal agreement document for the acknowledgment and conditions for the loan of equipment or animals. Texas A&M AgriLife signatures serve only as an

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acknowledgment of receipt of the loan, and do not represent concurrence with the valued stated by the donor of the item loaned.

AG-207: Deposit Form

The deposit form must be completed by the appropriate unit. It is used to identify the account where the gift funds will be deposited. For additional instructions on completing this form, please see the Cash Management Procedures.

3. Document Process for AG-101 and AG-102 (Cash Type Agreements)

- a. Submit completed AG-100 with the completed agreement form listed above to the 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 Cash Management Office for processing (see address below). The Cash Management Office will forward the agreement documents to the Contract Office for processing and reporting.
- b. The principal investigator or supervising individual may take steps in acquiring the sponsor/donor signature on the appropriate form before submitting the documents to the Cash Management Office. Although, any checks received must be immediately forwarded to the Cash Management Office for deposit (see address below). The Contract Office will send the agreement to the sponsor/donor, and acquire the signature if they are received in this office without the sponsor/donor approval. Any changes to the standard agreement wording must be approved by the Contract Office prior to being sent to the sponsor.
- c. Checks received by the Cash Management Office must include the deposit form AG-207, and those received before the completed agreement documentation will be placed into a holding account and the funds will be transferred to the appropriate account when the documentation has been fully completed.
- d. The Contract Office will notify the principal investigator/supervising individual by email if any agreement forms or signatures are missing that would cause the delay of the transfer from the holding account into the award account.
- e. A copy of the AG-207 deposit form will be sent to the appropriate unit by the Cash Management Office for notification of the deposit being made.
- f. The Contract Office will mail the sponsor/donor a copy of the final agreement with an appreciation letter for their support.
- g. The Contract Office will email to the department/unit the completed documentation.
- h. Routing status of contracts may be obtained from the Contract Office Web site: <http://agrilifeas.tamu.edu>

Off-Campus transmittal should be addressed and mailed to one of the following:

Texas A&M AgriLife
Cash Management Office
2147 TAMUS
College Station, TX 77843-2147

Texas A&M AgriLife
Cash Management Office
PO Box 10420
College Station, TX 77842

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4. Document Process for AG-103 and AG-104 (Non-Cash Type Agreements)

- a. Submit completed AG-100 with the completed agreement form listed above to the Contract Office for processing. The Contract Office will forward a copy of the agreement for gifts and equipment to the AgriLife Property Office for reporting and record retention purposes.
- b. The principal investigator or supervising individual may take steps in acquiring the sponsor/donor signature on the appropriate form before submitting the documents to the Contract Office. The Contract Office will send the agreement to the sponsor/donor, and acquire the signature if they are received in this office without the sponsor/donor approval. Any changes to the standard agreement wording must be approved by the Contract Office prior to being sent to the sponsor.
- c. The Contract Office will notify the principal investigator/supervising individual by email if any forms or signatures are missing that would cause the delay in the completion of the agreement.
- d. The Contract Office will mail the sponsor/donor a copy of the final agreement with an appreciation letter for their support.
- e. The Contract Office will forward a copy of the completed documentation to the appropriate department/unit, and also to the Property Office for gifts of equipment.
- f. Routing status of contracts may be obtained from the Contract Office Web site at: <http://agrilifeas.tamu.edu>

Non-cash agreements should be addressed and mailed to the following address:

Texas A&M AgriLife
Contract Office
2147 TAMUS
College Station, TX 77843-2147