

1.0 PURPOSE

- 1.1 This Administrative Process details areas of consideration for accepting gifts, grants, and donations; who manages the assets, and the accounting and audit trail.

2.0 SCOPE (Boundaries: who is covered, where, when?)

- 2.1 All gifts, grants, and donations provided to the college.

3.0 DEFINITIONS

3.1

4.0 PROCESS

4.1 Areas of consideration

Prior to the acceptance of any gift, grant or donation, the following areas of consideration, as applicable, should be reviewed:

- Educational Component: Does the proposal include an educational component that contributes to the academic program of the institution and provides training and support of the students and the community?
- Goals and Objectives: Does the proposal's goals and objectives meet with those of the institution and community? Are they beneficial? Are they consistent with college priorities?
- Freedom to Publish: Is the college free to publish its findings without restrictions?
- Legal Questions: Are any and all legal questions concerning the gifts, grants and donations answered? Have they been cleared through the Attorney General's Office prior to the acceptance of the award? (i.e., patents, copyrights, tax deduction).
- Budgetary Controls: Are the budgetary controls established to insure that gifts, grants and donations resources are handled properly? Procedures for identification of all expenditures and revenue pertaining to the award? Is there a clear audit trail?
- Personnel Required: Will the proposed activity require new personnel? Will present personnel be able to handle the extra workload created by new gifts, grants and donations?

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- Cost: Will the proposed activity require additional cost factors which may not be covered? Have all cost factors been identified?
 - Space and Equipment: Can the project be housed within existing space? Is it adequately equipped? If not, are requirements for additional space and equipment consistent with institutional plans?
 - Long-term Commitments: Does the proposal commit the institution to continue the proposed activity beyond the period of sponsored funding? If so, do budgeting and planning appropriately support such commitments?
 - Cost Sharing: Is any cost sharing commitment made in the proposal accurate and consistent with the institution's plans and budgets? Is in-kind matching required? Can we meet the cash and in kind matching requirements?
 - Budgets: Is the budget sufficiently detailed and consistent with the subsequent accounting to be rendered for actual costs? Have all potential cost items been covered in the estimated budget?
 - Staff Benefits and Indirect Cost Rates: Have the institution's staff benefits and indirect cost rates been properly applied and included in the proposed budget?
 - Safety and Health: Does the proposed project comply with the Federal Occupational Safety and Health Act and state industrial safety regulations?
 - Security Restrictions: If there is a security restriction, does this conflict with institutional policy?
 - Insurance: Does the proposed activity pose any special property or liability insurance questions?
 - Unemployment Compensation: Has the potential cost of unemployment compensation been considered in the original proposal?
 - Eligibility of the Investor: Is the individual initiating the proposal qualified under the rules of the institution to administer the grant?
 - Presence at the Institution: Will the proposed activity require the grant administrator to be absent from the institution for extended periods of time? Is such time warranted?

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- Percentage of Effort: Is the amount of effort committed by the grant administrator consistent with his other duties?
 - Patent Agreements, Copyright and Rights in Data: Have the sponsor's terms for patent agreements, copyrights and rights of data been considered? are they acceptable?
 - Use Tax: Does the gift or donation require the payment of use tax to the state?

4.2 Management of Gifts. Grants. and Donations

The management of gifts, grants and donations needs a good working relationship between the administrator and the financial personnel.

- All gifts, grants and donations must be coordinated through the business office for the purpose of fiscal management of the monies received and expended for each grant.
- All claims for revenue are to be submitted by the business office, although they may be prepared by other areas within the college.
- There will be a designated person assigned in the business office that is responsible for insuring that the terms of the gifts, grants, and donations are adhered to.
- Procedures must be established in the fiscal office to provide for the identification of all expenditures and revenue pertaining to each individual gift, grant or donation. In Addition, procedures should be provided for the accounting functions of the gift, grant and donation that continue into subsequent fiscal years or bienniums.
- Particular attention must be paid to the budgetary controls that are established to insure that the resources are handled properly.
- Separate accounts must be established for each gift, grant and donation and monthly reporting must be provided to the program coordinator.
- All gifts, grants and donations are subject to audit; therefore, appropriate documentation must be maintained according to the condition stipulated in the gift, grant or donation. The supporting records and documentation must be maintained until our audit has been performed or the legal retention requirements have been satisfied.

4.3 Accounting and Audit Trail

Approving Body: Shared Governance Council
Document History (6/1987, 5/2015, 7/10/20)

Since all gifts, grants and donations are subject to audit by the state and/or issuing agency, a clear audit trail is a necessity. A folder should be made for each award containing the following information plus any other information pertaining to the award such as:

- The original of the award letter.
- A copy of the gift, grant or donation proposal.
- Copies of the reporting forms required by the issuing agent.
- Copies of the billings sent with the required backup budget status operating reports, etc.
- Documentation of any corrections required to the records.
- Copies of any amendments to the gift, grant or donation.
- Copies of other miscellaneous papers, information pertaining to the gift, grant or donation.
- This folder should be kept in the business office with other gifts, grants or donation contracts. Billings, if possible, should be made monthly from the accounting records and approved by the business office.

Monetary and Non-Monetary Donations

All monetary and non-monetary donations must be channeled through the office of the Big Bend Community College Foundation. The donor must complete the following forms: Monetary Donation Form or Non-Monetary Donation Form. The forms must be completed **before** the donations can be accepted.

Monetary Donations

All monetary donations must be deposited with the cashier's office within 24 hours of receipt. A copy of the Monetary Donation Form must be emailed to the Executive Assistant to the President melindad@bigbend.edu. The Foundation must send a written acknowledgement to the donor describing the donation and citing the relevant tax information



MONETARY DONATION FORM

Donated By

Name _____

Address _____

Telephone _____

Amount/Designated Use

Amount _____

Designated Use of
Funds _____

Receiving Information

Received By _____

Date Received _____

Copies to: VP Finance & Administration, Purchasing, and BBCC Foundation (if necessary)

Non-Monetary Donations

1. Equipment including vehicles must be approved by the relevant department before the donation can be accepted. The donor must complete the Non-Monetary Donation Form and the form must be routed to the Vice President of Administrative Services or Instruction to initiate discussions to determine if the college wishes to accept the contribution and to review any covenants the donor may attach. If the equipment or vehicle is accepted, a copy of the approved donation form must be forwarded to the Director of Purchasing joea@bigbend.edu along with a vehicle title. Purchasing will transfer the title and purchase license plates if necessary.
2. Hazardous chemicals or supplies must be approved by the relevant department head and campus safety before the donation can be accepted. If the donation is accepted, it must include a completed_Haz-Mat Inventory Form along with the relevant SDS (safety data sheets) documents. The process of determining acceptance of the donation will be the same as the equipment procedure.
3. All other non-monetary donations must be treated in the same manner as the equipment procedure.
4. The Foundation must send a written acknowledgement to the donor describing the donations and citing the relevant tax information
5. All non-cash donations valued over \$5000.00 must completed by the donor and their appraiser.

<http://www.irs.gov/pub/irs-pdf/f8283.pdf>



NON-MONETARY DONATION FORM

Donated By

Name _____

Address _____

Telephone _____

Equipment/Supplies/Chemicals with MSDS sheets-DONOR MUST SUPPLY MSDS

Description _____

Model/Serial Number _____

Manufacturer _____

Value

Donor's Estimate of
Value _____

(TO BE COMPLETED BY BBCC)

Assigned Area/Value and Receiving Information

Assigned Area _____

Assigned Value _____

Received By _____

Date Received _____

Certification: By my signature below, I certify that the property transferred is free from any liens, encumbrances and/or defects in title.

Big Bend Community College
Donated Chemical/Haz Mat Inventory Form

Donor Information	
Company/Individual Name	Contact Person
Address	Phone

Receiver Information	
Name	Department
Campus Address	Phone

Qty.	Chemical/Material Name and Manufacturer	Container Size	Factory Sealed?	Designated Use	Location of MSDS	Storage Location
			<input type="checkbox"/> Yes <input type="checkbox"/> No			
			<input type="checkbox"/> Yes <input type="checkbox"/> No			
			<input type="checkbox"/> Yes <input type="checkbox"/> No			
			<input type="checkbox"/> Yes <input type="checkbox"/> No			
			<input type="checkbox"/> Yes <input type="checkbox"/> No			
			<input type="checkbox"/> Yes <input type="checkbox"/> No			
			<input type="checkbox"/> Yes <input type="checkbox"/> No			
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			<input type="checkbox"/> Yes <input type="checkbox"/> No			
			<input type="checkbox"/> Yes <input type="checkbox"/> No			
			<input type="checkbox"/> Yes <input type="checkbox"/> No			

Signature of Receiver	Date	Signature of Director of Campus Safety	Date
Signature of Dean/Dept. Head	Date		
		<input type="checkbox"/> Approved <input type="checkbox"/> Denied Reason:	

*If not factory sealed, use reverse to provide justification for accepting the chemical.

SIGNATURE: _____

DATE: _____

Thank you so much for your gift. We truly appreciate your support. After the donation has been accepted, you will receive a receipt from BBCC Foundation in the mail. If you have any questions, please contact LeAnne Parton at 509-793-2004.