

# MANUAL OF PROCEDURE

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**PROCEDURE NUMBER:** 1071 **PAGE** 1 of 2

**PROCEDURE TITLE:** Guidelines For The Acceptance of Gifts to Miami Dade College

**STATUTORY REFERENCE:** FLORIDA STATUTES 1001.64 AND 1004.70

**BASED ON POLICY:** I-73 Authorization To Accept Gifts Made to Miami Dade College

**EFFECTIVE DATE:** October 30, 1986

**LAST REVISION DATE:** November 8, 2005

**LAST REVIEW DATE:** November 8, 2005

## **I. PURPOSE**

To provide guidelines for the acceptance of gifts made to the College.

## **II. PROCEDURE**

The Board of Trustees, through Policy I-76, has designated the Miami Dade College Foundation as the principal vehicle for receiving and administering gifts, bequests, and devises. Therefore, it is assumed that the number of gifts given directly to the College will be few in number and primarily items such as works of art or instructional equipment.

### **A. Internal Review Concerning Acceptance of Gifts.**

1. The President shall establish a Gift Review Committee responsible for recommending whether or not the College should accept proposed gifts. The Committee shall consist of no less than three members. The Chairperson shall have the authority to appoint other employees, on an ad hoc basis, who have special expertise that may be needed in order to make a decision on a specific gift. For example, if computer equipment is proposed as a gift, an employee from the College Computer Center would be an appropriate resource person to serve on the Committee. The Committee shall make its recommendations to the College President.
2. The following criteria will be utilized by the Gift Review Committee:
  - a) How will the College make use of the particular item?
  - b) Are there any additional costs incurred if the College accepts the proposed gift?
  - c) Is there any potential liability incurred by the College if the gift is accepted?

d) Are there any conditions imposed by the donor on the proposed gift?

B. Role of the Board of Trustees in Acceptance of Gifts.

The College President shall make the following reports to the Board:

1. Proposed gifts upon which the donor has imposed conditions will be presented to the Board for approval prior to acceptance.
2. Proposed gifts upon which no conditions are imposed by the donor may be accepted by the College President. The College President shall present the acceptance of these gifts to the Board in a report not requiring approval.


C. Notification of Donors.

1. The Office of the College President will be responsible for all letters acknowledging acceptance of gifts.
2. The College will not act as an appraiser of gifts. The donor has the responsibility of substantiating the value of donated property for the Internal Revenue Service. Therefore, no values for in-kind gifts shall be given verbally to a donor nor appear in acknowledgement letters. The signature of a College official on required Internal Revenue forms, which acknowledges receipt of a gift, does not represent concurrence with the donor's stated value of the item. If property, such values are recorded for accounting or insurance purposes only.
3. Individuals contemplating donations of gifts to the College shall be advised of College policy designating the Miami Dade College Foundation, Inc. as the principal vehicle for receiving and administering gifts, bequests and devises on behalf of the College.

If it is determined that it is best that the proposed gift be given directly to the College, prospective donors shall be advised of College policies and procedures for acceptance.

D. Acceptance and Property Accounting of Gift Items.

1. The Gift Review Committee member who has special expertise regarding a particular gift item will provide, in writing, his or her recommendation to the Gift Review Committee Chairperson. The recommendation will be made after consideration is given to criteria outlined in part II.A.2.a-d of this procedure.

	11/8/05
<b>PRESIDENT</b>	<b>DATE</b>