

## Gift-in-Kind Quick Guide

When approached with a possible Gift-In-Kind (GIK)/Donation:

1. Before accepting the GIK, consider how the item will be used and will it add value to teaching students or the operations of the College? If Yes, then:
  - a. Complete the GIK form, located on **DCC Website**.
    - Be sure to involve the physical plant or IT director if the item involves room changes etc. and computers, phones, or data.
    - You must include documentation from the donor stating the value of the gift.
    - All signatures must be completed prior to submittal to the CFO for approval.
  - b. Environmental impact of the GIK, in the future, when item(s) is no longer useful.
    - Will the item be considered hazardous waste?
  - c. Are the items equipped with appropriate safety shields and safe for students and staff to operate?
2. When the GIK form is completed and signed by the Division Vice President (cabinet leadership):
  - a. The form will be provided to CFO for review and approval.
3. CFO will:
  - a. Notify the College President and DCC Foundation of the Gift.
  - b. The Foundation will review the GIK form for approval in accordance with the Foundation's gift acceptance policies.
4. Once approved by the College President and the Foundation:
  - a. A letter will be sent to the donor acknowledging receipt of GIK.
  - b. Include statement that the College may dispose of GIK if no value to the College.
  - c. The letter will not refer to an estimated value.
5. The College requires requisitions be submitted for all donations received.
  - a. As noted above, the College President and Foundation will write a letter of acknowledgment to the donor.
  - b. The Board of Advisors is notified of the donation at board meetings.
  - c. There is a record of the donation, especially important when equipment is involved.

Danville Community College cannot donate money to any organization or person. The college is a non-profit tax-supported organization and therefore prohibited to donate to others.

## **GUIDELINES**

Gifts-In-Kind include, but are not limited to: supplies, equipment, machinery, services, etc. Offers of gifts of data processing, word processing, and telecommunications products, software, or services must be submitted to the Chancellor for approval. Gifts-in-Kind does not include contributions of cash, legal tender, stocks, securities and/or mutual funds, or real estate gifts.

While the College encourages Gifts-In-Kind, it also recognizes its responsibility to accept only those gifts which will benefit its overall educational objectives. The purpose of these guidelines is to assure that all Gifts-In-Kind received by Danville Community College supports the mission of the College and are consistent with its policies; are not a hazard to students, faculty, or staff, and are properly accounted for in the College inventory system. An additional aim is to provide informational transparency so that any costs or activities related to the gift that may require the allocation of College resources will be known before the gift is accepted.

Departments and other units are urged to carefully evaluate the benefit of the proposed Gifts-In-Kind, before making the final decision of accepting it. When the opportunity arises to accept a significant non-cash gift, any department may be the first contact with a donor. The first inclination is to accept something that is free; however, certain gifts require initial repairs or installation, insurance, storage/moving costs, or ongoing maintenance that necessitate identifying budget dollars or increases, and possibly costs for eventual disposal.

- A. No Gift-In-Kind will be accepted by either the College or the Foundation until the "Gifts-In-Kind" form is completed, and the proper clearances/authorizations have been obtained from the division Vice President. Notification should also be made to any other department that may be affected or involved in the acceptance of proposed gifts.
- B. When acceptance is approved, the receiving department will complete a College requisition form and provide a general description of the item(s) with "donation" noted in the description column. The cost column should indicate "no charge" on the requisition with an estimated value included on the requisition. The completed requisition and Gifts in Kind form will then be forwarded to the Purchasing Office for processing. Donated equipment and furniture valued over \$1,500 will be tagged and added to the College inventory through the Purchase Order process.
- C. The College President and/or the Foundation Director will provide a letter of acceptance to the donor of tangible property. The letter will reflect the College's right to dispose of the property if the donated item has no tangible value to the College. The letter will also include a statement of intended use by the College. The letter will not make reference to an estimated value of the donation.
- D. All donations are recorded and acknowledged by the Foundation. If the donation is valued over \$5,000, the donor is required to complete an IRS form 8283 - Noncash Charitable Contribution in order to deduct the gift. This form includes a Section IV that the Foundation must sign to acknowledge the receipt of the donation. The authorized Foundation signers are the Director or the Treasurer. The College Business Office will complete IRS form 8282 reporting the transfer of equipment from the Foundation to the College.
- E. If the College or Foundation disposes of the donated property valued over \$5,000 within 3 years – IRS Form 8282, Donee Information Return, needs to be filed with the IRS and a copy provided to the donor. A College inventory deletion form will also be submitted to the College Business Office by the designated department disposing of the item.

**Gifts-In-Kind Acceptance Form** - (Send completed form with requisition to the Purchasing Department.)

**Donor Information:** (Donor must submit to DCC a letter or e-mail indicating the item(s) being donated and the estimated value.)

- Name of Donor \_\_\_\_\_ Contact(s) \_\_\_\_\_
- Address \_\_\_\_\_ City \_\_\_\_\_ ST \_\_\_\_\_ Zip Code \_\_\_\_\_
- Phone \_\_\_\_\_ E-mail \_\_\_\_\_
- Description of Donation \_\_\_\_\_
- Model(s) \_\_\_\_\_ Serial #(s) \_\_\_\_\_
- Condition \_\_\_\_\_ History/Age \_\_\_\_\_
- Estimated Value \_\_\_\_\_

**Campus Information:**

1) Campus \_\_\_\_\_ Department \_\_\_\_\_

- Campus Contact (Requestor) \_\_\_\_\_ Phone \_\_\_\_\_
- Department (Contact) \_\_\_\_\_ Phone \_\_\_\_\_
- GIK Location - Dept. Cost Center \_\_\_\_\_ Building \_\_\_\_\_ Rm # \_\_\_\_\_
- Intended Use \_\_\_\_\_
- Funding Match (Is the donation being used to secure matching funds?) \_\_\_\_\_
- Expected Date of Arrival \_\_\_\_\_

2) Administration Review - Space Utilization, Campus Planning, Facilities Design

- Potential Impacts: (Please fill out the following table with Campus Physical Plant Director and Area IT Director.)

Does the Equipment or Resulting Process:	YES	NO	NA
Require a Change in Use to a Campus Space?			
Require Renovations to Space or an Increase in Space?			
Require Water Hook-Up?			
Require Power Hook-Up, Emergency Power, or Life-Safety System Connections?			
Require Sewer/Drain Connections?			
Require Ventilation, Fume Control, or Air Conditioning?			
Require Routine Maintenance Performed by Physical Plant?			
Require Floor-Loading Review due to Weight of Equipment?			
Require Moving or Rigging Services?			
Require Other Utility Connections including Steam, Compressed Air or Gas?			
Increase Campus Energy Use?			
Need any special security?			
Need any IT data connections, software or hardware?			

For Each "YES" Response, Include a Detailed Description of the Equipment or Process Component needs. Identify costs required to accommodate the proposed gifts.

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**3) Environmental Health & Safety**

**☐ Potential Impacts:** (Please fill out the following table with Campus Physical Plant Director.)

Does the Equipment or Resulting Process:	YES	NO	NA
Discharge to a drain, sewer, or to the ground?			
Discharge to the air (do not include lab related fume hood discharges)?			
Result in the storage of chemicals or hazardous wastes?			
Contain or include the use of radioactive materials?			
Contain or include the use of hazardous chemicals?			
Have unguarded pinch points or unguarded moving parts?			
Generate noise over 85 dB (noise that requires the raising of voices)?			
Have electrical connections other than a wall outlet plug and/or jack?			
Have hydraulic and/or pneumatic connections?			
Contain or include the use of a laser?			
Create a potential fire or explosion hazard?			
Contain or include the use of a mechanical power press or hoist?			

For Each "YES" Response, Include a Detailed Description of the Equipment or Process Component needs. Identify costs required to accommodate the proposed gifts.

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Completed By: \_\_\_\_\_ Signature: \_\_\_\_\_

Phone Number: \_\_\_\_\_ FAX Number: \_\_\_\_\_ Date: \_\_\_\_\_

**College Cost**

Total Cost to College to accept donation: \_\_\_\_\_ Funding Source/Account #: \_\_\_\_\_

**Reviewed By: (As Needed)**

\_\_\_\_\_  
Campus Physical Plant Director: (Date)

\_\_\_\_\_  
IT Services Manager: (Date)

**Required Signatures**

**Approved By:**

**Reviewed By:**

\_\_\_\_\_  
Division Vice President: (Date)

\_\_\_\_\_  
VP of Administrative Services: (Date)

Any questions or recommendations concerning this form please contact the VP of Administrative Services.