



Standard Administrative Procedure (SAP)

21.05.01.L0.01 Gifts, Donations, Grants, and Endowments

First Approved: September 5, 2012
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Procedure Statement and Reason for Procedure

The purpose of this SAP is to establish Texas A&M International University (TAMIU) procedures for the acceptance, approval, and notification to appropriate parties of gifts, donations, grants, and endowments.

Procedures and Responsibilities

1. General

TAMIU departments and individuals are responsible for notifying the Vice President for Institutional Advancement (VPIA) of all cash and non-cash gifts. The VPIA is responsible for organizational compliance with state and federal law and Texas A&M University System (System) policy at all times and will maintain the highest level of integrity and ethical standards in the solicitation or acceptance of gifts.

2. Approval Process

- 2.1 The System Office of General Counsel (OGC) must approve all new trusts/bequests and gifts of intellectual property before routing the appropriate approval request forms described in Sections 3 and 4.
- 2.2 All cash gifts will be immediately receipted by the Office of Institutional Advancement.
- 2.3 The VPIA will follow up with the System Office of Budgets and Accounting (SOBA) to ensure that the appropriate signatures are obtained by the reporting deadline.

3. Gift Acceptance

The following restrictions apply to gifts made to TAMIU and outlines requirements for each type of gift.

3.1 Gifts \$1,000,000 or Greater

The CEO has the authority to accept any gift with a fair market value of \$1,000,000 or greater after the review and recommended approval by SOBA and OGC. The Office of Institutional Advancement shall submit the form called *Request for Authority to Accept Cash Gifts \$1,000,000 or Greater (Other Than Real Property and Mineral Rights)* to the above mentioned offices for review and approval.

3.2 Cash Gifts Less Than \$1,000,000

The CEO may accept an unrestricted cash gift of less than \$1,000,000 as long as the gift fits within the current pattern of accepted gifts. The Office of Institutional Advancement shall submit the form called *Request for Authority to Accept Non-Cash Gifts Fair Value \$250,000 or Greater (Other Than Real Property and Mineral Rights)* to SOBA and OGC for review and approval.

3.3 Naming Rights

If the gift agreement contains a naming right/recognition, the CEP must obtain the Office of General Counsel (OGC) review and approval prior to the execution of such gift agreement and acceptance of such gift unless an unaltered, fill-in-the-blank only gift agreement form approved by OGC is used for the gift.

The CEO may execute a gift agreement and accept a restricted or conditional cash gift of less than \$1,000,000, including one that contains a naming right/recognition, as long as the gift is reviewed by the member development and business offices, fits within the current pattern of accepted gifts for the member, and the gift does not contain a restriction or condition that is discriminatory or which violates any federal or state law, or system policy. If the gift has restrictions or conditions that create economic risk and/or liability issues, the CEO must obtain OGC review and approval prior to the execution of such gift agreement and acceptance of such gift. If the gift contains a naming right/recognition only, the CEO must obtain OGC review and approval prior to the execution of such gift agreement and acceptance of such gift unless an unaltered, fill-in-the-blank only gift agreement form approved by OGC is used for the gift.

3.4 Non-Cash Gifts

3.4.1 The CEO may accept a non-cash gift (restricted or unrestricted) with a fair market value of \$250,000 or greater only after review and approval from SOBA and OGC. The VPIA will initiate the form called *Request for Authority to Accept Non-Cash Gifts or Restricted Gifts of \$50,000 to \$1,000,000 (Other Than Real Property and Mineral Rights)* when the property value is in excess of \$250,000 or when the gift involves a partial sale/partial gift transaction greater than \$50,000 but less than \$250,000, and the form called *Request for Authority to Accept Cash Gifts*

\$1,000,000 or Greater (Other Than Real Property and Mineral Rights), when appropriate.

- 3.4.2 The VPIA may accept a non-cash gift (restricted or unrestricted) with a fair market value less than \$250,000 unless the gift involves a partial sale/partial gift transaction. This non-cash gift could be personal property or real property. The Office of Institutional Advancement will initiate a *Gift In-Kind Contribution Form* for each gift.
- 3.4.3 The VPIA is responsible for reviewing all non-cash gifts for associated economic risks and liability for TAMIU. If the gift contains a restrictive condition that is discriminatory or which violates any federal or state law or System policy or an economic risk and/or liability issue that warrants System Office review, it is the responsibility of VPIA to obtain such review prior to the acceptance of the gift. If the non-cash gift contains a naming right/recognition only, the CEO must obtain OGC review and approval prior to the execution of such gift agreement and acceptance of such gift unless an unaltered, fill-in-the-blank only gift agreement form approved by OGC is used for the gift.
- 3.4.4 All non-cash gifts that require preliminary acceptance will not be receipted until the Office of Institutional Advancement has a copy of the approval request form signed by all parties.

3.5 Gifts of Real Property and Mineral Rights

- 3.5.1 The VPIA may accept any gift of real property or mineral rights only after approval by the System Real Estate Office and initiation of the *Land/Mineral Gift/Bequest Form*.
- 3.5.2 The CEO may execute a gift agreement and accept any gift of real property or mineral rights only after review and approval from SOBA and OGC.
- 3.5.3 Gifts of real property and mineral rights must be reviewed in accordance with System Policy 41.01, Real Property

3.6 Gifts of Closely-Held Securities and Interests in Entities

The VPIA may accept a gift of closely-held securities or a gift of an interest in an entity only after review and approval by SOBA and OGC. Gifts of securities that are publicly traded on a securities exchange and for which there are public price quotations are excluded from this Section's requirement.

3.7 Gifts of Intellectual Property

The VPIA may accept a gift of intellectual property only after review and approval by SOBA, OGC, and the System Technology Commercialization department.

4. Gifts to an Affiliated Organization

If a gift to an affiliated organization made for the benefits of a member, includes a naming right/recognition or financially obligates the system or member and the gift agreement requires the member's approval per the terms of the gift agreement or the member's agreement with the affiliated organization, the member must seek OGC review and approval of the gift agreement prior to the member giving its approval to the affiliated organization or signing the gift agreement. Notwithstanding the foregoing requirement of OGC review and approval, with regards to restrictions, conditions, or provisions related to a naming right/recognition in a gift agreement, no such review shall be required so long as such provisions have been previously approved by OGC.

5. Valuation of Gift

The VPIA does not have the authority to and shall not provide appraisals or valuations to donors for any type of gift at any time. If the fair market value of a gift is in question, System Offices' deputy chancellor and chief financial officer or designee will determine an appropriate process to establish a fair market value for the gift.

6. Records Retention

- 6.1 The VPIA will retain a copy of request forms and forward the original to the President for signature. Upon approval by the President, the request form will be forwarded to SOBA for routing to OGC, the System Chief Business Officer, and in the case of gifts over \$1,000,000, the Chancellor.
- 6.2 SOBA will retain signed original approval request forms as back-up for the agenda item. Copies will be faxed or emailed to the Office of VP for Institutional Advancement.
- 6.3 For non-cash gifts, the signed approval request form and the supporting documentation will be kept by VPIA.

Related Statutes, Policies, Regulations, or Rules

[System Policy 21.05, Gifts, Donations, Grants and Endowments](#)

[System Regulation 21.05.01, Gifts, Donations, Grants and Endowments](#)

Contact Office

Office of the Vice President for Institutional Advancement, 956-326-2388