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Administrative Procedure 8.620

Title

Gifts

Header

Administrative Procedure Chapter 8, Business and Finance

Administrative Procedure [AP 8.620](#), Gifts

Effective Date: April 2016

Prior Dates Amended: April 1986, September 1998

Responsible Office: Office of the Vice President for Budget and Finance/Chief Financial Officer

Governing Board and/or Executive Policy: [EP 1.102](#), Authority to Manage and Control the Operations of the Campus

Review Date: August 2018

I. Purpose

To implement the Memorandum of Understanding (MOU), effective November 12, 1997, and Service Agreement effective September 14, 2010 between the University of Hawai`i (University) and the University of Hawai`i Foundation (Foundation) on the receiving of gifts on behalf of the University.

II. Definitions

Gift - An irrevocable charitable contribution to the Foundation for the benefit of the University of Hawai`i system, which is intended as a donation, bestowed voluntarily and without expectation of tangible compensation and for which no contractual requirements are imposed. Gifts usually take the form of cash, checks, securities, real property, or personal property and may be current or deferred.

III. Administrative Procedure

A. In accordance with the University-Foundation MOU, the Foundation shall provide the following services:

1. Coordinate all fundraising and solicitation of contributions.

2. Receive all gifts, including cash and non-cash contributions, current or deferred.
3. All donations of equipment and controlled property shall be coordinated with the advice and assistance of the University of Hawai`i Foundation (UHF).
4. Provide donors with receipt of gifts for Internal Revenue Service purposes.
5. Acknowledge and thank all donors for gifts.
6. Create and maintain database on prospects, alumni and donors. Manage relationship with prospective donors.
7. Manage investments and provide accounting services for endowments and expendable funds received.

B. The University shall not accept, deposit or record gifts directly from donors. Rather, in any communication with prospective donors, the University shall direct such donors to the Foundation. Any exception to this Policy must be justified and submitted to the President of the University for approval. Otherwise, all gifts to the University shall be coordinated with the advice and assistance of the University of Hawai`i Foundation.

C. The Foundation's address and telephone number are as follows:

University of Hawai`i Foundation
2444 Dole St.
Bachman Hall – Rm. 105
Honolulu, Hawai`i 96822
Telephone: 956-8849
Fax: 956-5115

D. The University retains responsibility for appropriately and prudently expending gift funds received by the Foundation, according to the terms and conditions provided by the donor at the time the gift was made and accepted. The Foundation shall provide in writing to the University any donor-designated restrictions on gifts.

E. The University and Foundation shall insure that all support in the form of contracts and grants from federal, state, local and foreign governmental or quasi-governmental shall continue to be solicited and accepted directly by the University, unless such support is clearly in the form of a gift. The University's Office of Research Services shall be consulted on all matters related to contracts.

IV. Delegation of Authority

There is no specific administrative delegation of authority.

V. Contact Information

General Accounting and Loan Collection, 956-8278, or uhgalc@hawaii.edu

Website: http://www.fmo.hawaii.edu/general_accounting/index.html

VI. References

A. Link to superseded Executive Policies in old format <https://www.hawaii.edu/policy/archives/ep/>

B. Link to Administrative Procedures in old format <https://www.hawaii.edu/policy/archives/apm/sysap.php>

VII. Exhibits and Appendices

None

Approved

Signed

April 05, 2016

Kalbert Young

Date

Vice President for Budget and Finance/Chief Financial Officer

Topics

No Topics found.

Attachments

None

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