



Policy Number Reference: UA.02.003

Effective Date: April 2026

Approved By: Richard LeRoy

Updated Date:

Gift-in-Kind Approval & Acceptance Procedure

PURPOSE:

To outline the process for identifying, evaluating, approving, and documenting potential *gifts-in-kind* (GIK) to ensure compliance with [University Policy UA.02.003](#) and CSU system guidelines.

BACKGROUND:

A **gift-in-kind** is a donation of tangible or intangible goods or property that benefits the University. Examples include equipment, software licenses, books, laboratory supplies, or pro bono services. Acquisitions, acceptances, and loans of work of art, antiquities, and artifacts to the University for public display are exempt from University Policy UA.02.003 and follows [University Policy UA.02.04](#).

PROCESS:

1. Initial Donor Discussion:

Responsible Party: Interested Campus Representative

- When a potential donor expresses interest in making a gift-in-kind, the campus representative meets with the donor to discuss:
 - Donor name and contact information
 - The nature and intended use of the item(s)
 - Estimated fair market value (if known)
 - Any restrictions or conditions attached to the gift
 - Timing and method of transfer or delivery
- If there is a cash component or a complex donor relationship involvement, the campus representative should reach out to AVP for University Development for additional guidance or support.

Output: *Preliminary understanding of the potential gift and donor intent.*



2. Internal Assessment of Use and Value

Responsible Party: Campus Faculty or Staff representative and corresponding University Leaders (President, Vice Presidents, Academic Deans and/or respective designees).

Before formal acceptance, the receiving campus faculty/staff representative will meet with University Leadership to determine whether:

- The item **has a valuable use for the institution, or**
- There is an agreement that the item will/may be **liquidated for cash.**

Additionally:

- The representative and University leader will confirm that the accepting campus unit **has sufficient funds to receive, maintain, store, insure, or dispose of** the property if necessary.
- Things to consider: space, safety, maintenance implications, transportation details, cultural implications, etc.

Output: campus representative to determine the feasibility and benefit to CSUCI with the respective University Leader for initial approval.

Internal Assessment Form: [Gift-in-Kind Internal Assessment and Checklist 2.24.26.pdf](#)

3. Preliminary Documentation

Responsible Party: Campus Representative

- Submit the completed Internal Assessment Form to advancement_operations@csuci.edu where Director of Operations will share with Gift Processing Specialist (copying AVP & VP of Advancement for awareness).
- UA Gift Processing Specialist to complete **Deed of Gift** form using information provided from internal assessment form: [Updated Deed of Gift Form 11.18.25.pdf](#)

Output: UA Gift Processing specialist to submit for final routing and review.

4. Review and Routing for Approval

Responsible Parties:

- GIK Donor
- Campus Representative
- Vice President (or Designee)



- University Advancement Vice President
- Other campus approvals as needed

Approval Routing:

1. **Vice President** reviews and approves the final details of gift and coordinates necessary approvals, which may include:
 - **Risk Management** (for safety, liability, or insurance considerations)
 - **General Counsel** (for legal or contractual review)
 - **Facilities Services** (for space, installation, or environmental impact)
 - **NAGPRA Committee** (if relevant to cultural materials, artifacts, or remains)
 - **UARC Committee** (if relevant to public art acceptance)
2. **University Advancement** facilitates review of all required endorsements prior to formal acceptance.

Output: *Documented internal approvals and compliance confirmation.*

5. Final Acceptance and Documentation

Responsible Party: University Advancement

- Once approvals are obtained, University Advancement:
 - Formally accepts the gift on behalf of the University.
 - Issues an official acknowledgment letter to the donor (without stating value).
 - Retains records of the Deed of Gift and approval documentation.
 - Documented gift-in-kind value under donor's record in database.

Output: *Official acceptance and acknowledgment.*

6. Valuation and IRS Compliance (if applicable)

Responsible Party: Donor and University Advancement

- For gifts valued at **\$5,000 or greater**, the donor must obtain an **independent qualified appraisal** and complete [IRS Form 8282](#) per IRS regulations.
- University Advancement ensures proper recording and filing but does not assign or confirm valuation.
- If an asset is sold within three years, the University is required to file an [IRS Form 8282](#), indicating the value received in the sale.

Output: *Compliance with IRS and University documentation standards.*

7. Recordkeeping and Stewardship



Responsible Party: University Advancement and Receiving Unit

- University Advancement maintains all official gift-in-kind records.
- The receiving department is responsible for the stewardship, use, tracking, and reporting of the item according to donor intent and University policy.
- For gifts that require tagging and maintenance, the Deed of Gift and supporting documentation needs to be shared with Property Management by the receiving unit.
- For record keeping purposes: if the item is later sold or disposed of, please notify University Advancement.

Output: *Ongoing compliance and stewardship record.*

Summary Flow

1. Campus representative defines potential gift with donor →
2. Internal feasibility & funding assessment →
3. Internal assessment document signed and shared with UA →
4. Risk/Legal/Facilities/NAGPRA approvals (if needed) →
5. Deed of Gift Signed →
6. Stewardship and record maintenance