

## 21.05.01.R0.02      **Gifts, Donations, Grants and Endowments**

Revised March 11, 2025  
Next Scheduled Review: March 11, 2030



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### **Procedure Summary**

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This procedure supplements System Policy 21.05 and System Regulation 21.05.01, which provide members of The Texas A&M University System with authority, guidance, and restrictions on the acceptance of gifts, donations, grants, and endowments.

This procedure outlines those offices responsible for and their functions for accepting gifts, donations, grants, and endowments.

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### **Procedures and Responsibilities**

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#### **1 GENERAL**

East Texas A&M University departments are responsible for notifying the Vice President for Philanthropy and Engagement of all cash and non-cash gifts, donations, grants, or endowments.

#### **2 ACKNOWLEDGEMENT OF DONORS**

The Philanthropy Operations Office is responsible for facilitating all donor acknowledgments and receipts and promoting further stewardship with the University, colleges, and departments under the direction of the Associate Vice President for Philanthropy and Engagement. The Vice President for Philanthropy & Engagement is the signatory for all donor correspondence; in specific cases, the President, deans, or department heads may serve as signatories when informed and approved by the Vice President for Philanthropy & Engagement.

#### **3 RECORDKEEPING AND REPORTING**

3.1 The Philanthropy Operations Office will deposit, record, and receive all gifts, private grants, donations, and endowments. These duties shall be segregated in compliance with standard audit procedures. Record keeping and reporting of external funding in the form of grants is managed in collaboration with the Division of Research and Economic Development (VPRED), depending on the source of the grant and the grantmaker's respective policies and organizational structure.

3.2 The Philanthropy Operations Office will obtain appropriate documentation for non-cash items and provide the donor with an acknowledgment.

- 3.3 The Division of Finance and Administration will record all cash gifts, non-cash items, donations, grants, or endowments in accordance with all relevant System policies and accounting standards and prepare all required gift reports and disclosure requirements, including the required reporting to The Texas A&M University System Board of Regents.

#### 4 COMPLIANCE WITH FEDERAL AND STATE LAWS AND SYSTEM POLICIES

- 4.1 The Vice President for Philanthropy and Engagement is responsible for ensuring the University will maintain internal controls to ensure compliance with all Federal and State laws and System policies pertaining to gifts, donations, and endowments.
- 4.2 The VPRED is responsible for ensuring the University will maintain internal controls to ensure compliance with all Federal and State laws and System policies pertaining to grants.

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### Related Statutes, Policies, or Requirements

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

System Regulation [\*21.05.01 Gifts, Grants, Donations and Endowment\*](#)

University Procedure [\*21.05.01.R0.01 Solicitation and Acceptance of Gifts for the University\*](#)

University Procedure [\*15.01.99.R0.01 External Funding Request\*](#)

Suspends University Rule *21.05.01.R1 Gifts, Donations, Grants and Endowments*

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### Revision History

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Approved October 1, 2013

Revised November 7, 2024 (University Name Update)

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### Contact Office

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Philanthropy and Engagement

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