



6.10.2 Gifts: Acceptance, Processing, and Solicitation

Chapter 6 - Fiscal	Original Effective Date: March 2004
Section: 6.10 Endowments and Current Use Gifts	Date Last Reviewed: February 2020
Responsible Entity: Vice President and Chief Development Officer	Date Last Revised: February 2020

I. Purpose

To establish requirements for accepting, processing, and soliciting gifts in a manner consistent with UT System policies and all applicable rules and regulations.

II. Scope

This policy applies to all UT Health San Antonio faculty, staff, students, residents, health care providers, researchers, or anyone representing or acting on behalf of UT Health San Antonio to accept, process, or solicit gifts.

III. Policy

A. Office of Institutional Advancement

Development activities are part of the overall UT Health San Antonio’s Strategic Plan. The Vice President and Chief Development Officer, and the staff of the Office of Institutional Advancement oversee and assist with fund development needs throughout UT Health San Antonio. Successful fund raising is dependent upon a coordinated strategy in dealing with donors on behalf of UT Health San Antonio.

Any student, faculty, or staff member wishing to secure funds through private sector support must receive prior approval through the Vice President and Chief Development Officer or the Director of Development supporting their School.

B. Acceptance

To achieve and maintain relationships with donors, UTHSA has established guidelines for accepting, processing, and soliciting gifts. All faculty and staff who represent UTHSA to a potential or actual donor must abide by these guidelines. All students and registered student organizations must also abide by these guidelines in addition to those provided by the Office of Academic, Faculty and Student Affairs.

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The Vice President and Chief Development Officer are delegated by the President as the agent of UTHSA to accept gifts to UTHSA to further its mission as an academic health science center. This includes the responsibility of maintaining all gift records and acknowledging each gift according to Internal Revenue Service (IRS), Board of Regents, The University of Texas System gift acceptance procedures, and UTHSA regulations, policies, and procedures.

Therefore, all gifts received by UTHSA, check, cash, credit card, or non-cash gifts (including gifts-in-kind), must be processed through the Office of Institutional Advancement.

C. Gift Processing Instructions

Immediately upon receipt of a gift, the school/department receiving the gift should forward the gift (i.e., cash, check, credit card, gift-in-kind documentation) including related correspondence to the Office of Institutional Advancement for deposit. Deposit information should include the Project ID and a contact name and phone number.

The Office of Institutional Advancement will record the gift in the donor record, deposit the gift in the appropriate department Project ID, and receipt the donor per IRS regulation.

D. Special Instructions

1. Current Use Gifts

Voluntary transfer of items of value, usually in the form of cash, checks, securities, gifts-in-kind (automobiles, etc.), real property (real estate) or personal property (all other gifts, such as works of art and equipment). Gifts do not include sponsored program grants (non-gift grants) or awards or agreements which are processed by the Office of Sponsored Programs. Gifts may come from individuals, corporations, foundations, and other philanthropic sources. Recipients can use gifts for unrestricted or restricted purposes. Some gifts from private foundations or corporations may be referred to as grants (gift grants). Recipients make no commitment of resources or service in return for gifts, other than the agreement to use the gift as the donor designates and stewardship of the use of gift funds. (See [UT System 142.2](#) “Policy for Accounting and Financial Reporting for Nonexchange Transactions, Definitions.”) See also the Institutional Handbook of Operating Policies (IHOP), Policy [6.10.4 Procedures Governing Current Use Gifts, Acceptance and Management](#) for guidance related to soliciting, accepting and processing all gifts, including gifts referred to as grants, private foundation proposals, sponsorships, and gifts-in-kind.

2. Gifts-In-Kind

Non-cash gifts can be used immediately, such as equipment. Documentation detailing the gift and its fair market value must be processed through the Office of Institutional Advancement. The receiving department is responsible for contacting

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Property Control to properly document the gift-in-kind and notify the Office of Institutional Advancement.

3. Out-of-Pocket Business Expenses

Out of pocket business expenses paid by UTHSA employees which are not reimbursed by UTHSA are not classified as Gifts-In-Kind to UTHSA.

4. Endowments

All gifts to support a new endowment must be coordinated and processed through the Office of Institutional Advancement. All details and communication with the donor(s) will be coordinated through the Office of Institutional Advancement, which will work with the appropriate school/department to prepare the required endowment agreement as mandated by The University of Texas System defining the donor's purpose and terms.

All gifts to support existing endowments are processed and deposited to an endowment clearing Project ID held in the Office of Institutional Advancement. The Office of Institutional Advancement subsequently notifies the Office of Accounting to wire the gift(s) to the appropriate endowment principal account. See also IHOP, Policy [6.10.4 Procedures Governing Current Use Gifts, Acceptance and Management](#) for guidance related to soliciting, accepting, and processing all gifts, including gifts referred to as grants, private foundation proposals, sponsorships, and gifts-in-kind.

5. Planned Gifts

The Vice President and Chief Development Officer is responsible for maintaining records regarding any known gifts that will accrue to UTHSA at some time in the future (wills, trusts, etc.). Information regarding a planned gift to UTHSA should be transmitted to the Vice President in a timely manner.

6. Donor Acknowledgement

Donors play a critical role in the growth of UTHSA. To effectively communicate UTHSA's appreciation, the President has delegated to the Office of Institutional Advancement the responsibility of administering the gift acknowledgement system. This system ensures that donors are informed of the receipt and use of their gift in a timely manner.

Individual department Chairs and Deans are also encouraged to express appreciation to UTHSA's donors and should provide copies of their correspondence to the Office of Institutional Advancement to ensure our donor records are complete.

7. Special Gifts

For gifts other than cash, UTHSA follows the policies and procedures established by the University of Texas System and the Board of Regents' Rules and Regulations which may be reviewed on the following sites:

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- a. University of Texas System Wide Policy [UT System 138](#), “Gift Acceptance Procedures.”
- b. Board of Regents' Rule and Regulations [Rule 60101](#), “Acceptance and Administration of Gifts.”

8. Exception Gifts

For exceptional type gifts, UTHSA Gift Acceptance Committee will review such gifts on an individual basis, prior to the gift being made to determine whether UTHSA may accept the gift. The Gift Acceptance Committee will be comprised of the Vice President of Institutional Advancement and Executive Director of Endowment and Administration.

E. Solicitation

The Vice President and Chief Development Officer and members of the Office of Advancement fundraising team consistently manage UTHSA's development strategy.

All solicitations of gifts from private sources by any UTHSA faculty, staff, or student must receive prior approval through the Vice President and Chief Development Officer or his/her designee.

See also IHOP Policy [9.1.7 Solicitation](#). See also IHOP Policy [6.10.4 Procedures Governing Current Use Gifts, Acceptance and Management](#), Gift Selection Section for additional guidance.

IV. Definitions

Gift – A contribution received from the private sector (individuals, foundations, corporations, other) for either unrestricted or restricted use for which no commitment of resources or services other than, committing to use the gift as the donor specifies. The contribution is a nonreciprocal transfer in that there is no implicit or explicit statement of exchange, purchase of services, or provision of exclusive information. If the donor receives benefits in return for the contribution, the amount of the gift recorded and reported is reduced by the fair market value of all benefits given, according to IRS regulations.

V. Related References

There are no related documents associated with this Policy.

VI. Review and Approval History

- A. The approving authority of this policy is the University Executive Committee.
- B. The review frequency cycle is set for three years following the last review date, a time period that is not mandated by regulatory, accreditation, or other authority.

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Effective Date	Action Taken	Approved By	Date Approved
03/2004	Policy Origination	Executive Committee	03/2004
02/2020	Policy Review	Executive Committee	02/2020