



## VICE PRESIDENT FOR ADVANCEMENT

### University Solicitation Coordination and Gift Acceptance Policy

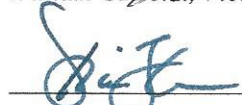
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APPROVALS:

APPROVED BY:

  
William G. Boldt, Vice President for Advancement

5/9/16

Date

  
Diane Z. Chase, Executive Vice President & Provost

5/11/16

Date

APPROVED BY THE PRESIDENT:

  
Len Jessup

5-23-16

Date

OGC-800  
5/13/16

REVISION DATE:

NA

#### STATEMENT OF PURPOSE

The purpose of this policy is to provide guidance to the UNLV community and the general public in order to facilitate the gift-giving process. The University of Nevada, Las Vegas encourages philanthropic creativity. Therefore this policy is provided to ensure that private gifts to UNLV are properly recorded and administered using appropriate internal controls and sound financial business practices. In addition, it helps to ensure that the process of acceptance, management and reporting of gifts is in compliance with external regulations and standards, NSHE policy and the university's fiduciary obligations to donors.

#### ENTITIES AFFECTED BY THIS POLICY

Entities affected by this policy include:

- All employees and units of the university
- All volunteers seeking gift funds on behalf of the university

#### POLICY

The University of Nevada, Las Vegas (UNLV) strongly encourages the solicitation and acceptance of private gifts from individuals, corporations, foundations and associations which enable it to fulfill its mission of teaching, research, service and engagement. The University of Nevada, Las Vegas Foundation is the primary fundraising agency for the University of Nevada, Las Vegas and the President's Designee for accepting gifts on behalf of UNLV. The UNLV Foundation is responsible for raising and managing all private gifts to and for UNLV. Coordination with the UNLV Foundation is required prior to making a solicitation. Working through both central development office (Foundation) staff and through staff members assigned to particular

college or administrative units, the UNLV Foundation develops and manages a variety of programs designed to raise funds for UNLV.

Gifts may be given as outright gifts of cash, securities, property, land, or other items of value. A gift may be outright or deferred. A gift may be unrestricted, restricted or for a permanent endowment. Gifts to UNLV may be either for the general purposes of the university or for the specific use of one of its constituent schools/colleges, departments, institutes, centers, programs or agencies and will be processed through the UNLV Foundation. Gifts can also be used to sponsor or underwrite campus events or activities, as long as they are qualified, meaning that no tangible benefits, such as meals, tickets or other tangible items or call to action of sponsors' products, are offered to the donor.

Many private and corporate foundations and other grant making institutions use the word "grant" and "gift" interchangeably. Sponsored projects normally come from governmental sources, are legally enforceable, require outcomes and many times those outcomes are owned by the donor or have similar quid-pro-quo arrangements. Please see Solicitation and Grant Coordination Procedures under related documents for a full definition.

Gifts cannot be given to or in support of specific individuals. Gifts can be earmarked for scholarship, flood relief, earthquake relief, or other disaster relief. However, gifts cannot be earmarked for relief or support of a particular individual or family.

The following types of gifts may not be accepted without approval from the UNLV Foundation as the President's Designee:

- Any gift offered with restriction on disposition and/or future maintenance requirements. (This includes books, manuscripts, film, sound recordings, and any other materials collected by the Libraries and other entities as their acceptance by the university commits the university to future maintenance of not just storage, but rights management, preservation and data migration as formats evolve in the future. Only the Dean, University Libraries is authorized to accept library materials. The Dean is delegated authority to accept such gifts in kind up to \$100,000 in value.)
- Gifts of intangible personal property including but not limited to: Stocks, Bonds, Partnership Interests, Patents, Royalties, or any other intangible personal property.
- Gifts of tangible personal property, such as paintings, other works of art, or collectibles that are donated on the condition or expectation that the items will be permanently exhibited, or that the collections will be maintained and exhibited in a specific manner. (Please see University Art Policy)
- Gifts of real estate or other real property.
- Non-cash gifts that would require the university to incur transfer costs. Generally, the cost of transporting or otherwise transferring non-cash gifts to the university should be borne by the donor.

## Principles

1. Members of the university community may seek gifts from individuals, corporations, foundations, and associations. However, gifts may be sought only for projects that are consistent with the university's mission and strategic plan and that have appropriate academic or administrative approval. **Fundraising activity may**

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**not be undertaken without the explicit authorization of the UNLV Foundation, acting in its capacity as the university's primary fundraising agency.**

Occasions arise when a donor makes an unsolicited commitment or contribution. In those rare occasions, the person receiving it should gratefully acknowledge the gift and must immediately contact their Development Officer or the Foundation.

2. The University of Nevada, Las Vegas values and will protect its integrity, its independence, and the academic freedom of the university community. Gifts that may expose UNLV to adverse publicity, require extraordinary expenditures, or involve the university in unexpected responsibilities because of their source, condition, or purposes will be referred to the President for a decision on acceptance.
3. The University of Nevada, Las Vegas is unable to accept gifts overly restrictive in purpose or inconsistent with its mission, purposes, and priorities. No gift offered to UNLV shall restrict the university's prerogative to accept other gifts. Further, no gift will be accepted that attempts to limit, beyond a general definition of subject area, the research that a faculty member or student may perform.
4. The University of Nevada, Las Vegas will not accept gifts which involve unlawful discrimination based upon race, sex, age, national origin, color, handicap or any other basis prohibited by federal, state, and local laws and regulations. UNLV will not accept gifts which obligate it to violate any other applicable law or regulation, or which would lead university personnel to violate the charter of the university or the policies of the university and Nevada System of Higher Education.
5. Although benefits, particularly tax and financial considerations may accrue to donors, the donor must have a donative intent as a primary motive for making a gift to the university. Donative intent is the intention to give away something of value for the betterment of the university. Funds received by the university for the benefit of the university shall only be accounted for as gifts where such donative intent is present. Amounts received in equal exchange for services or property shall not be accounted for as gifts. Amounts received that result in tangible benefits to the donor in the form of recognition items, tickets to events, or other forms of benefit will be accepted, processed, and receipted in accordance with applicable IRS regulations.
6. University associated entities, including the other 501(c) (3) organizations that support the university, will coordinate through their campus liaisons.
7. The President or President's Designee may adopt procedures for the acceptance of gifts to ensure that private gifts to UNLV are properly recorded and administered and to ensure that the acceptance and management of gifts are handled in compliance with external regulations and the university's fiduciary obligations to donors. Such procedures must comply with applicable federal and state laws and be consistent with this policy and other applicable university and NSHE administrative policies and regulations.

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#### RELATED DOCUMENTS

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[Statement No. 34 of the Governmental Accounting Standards Board, Paragraph 27](#)  
[Purchasing Policies](#)  
[NSHE Procedures and Guidelines Manual Section 2, Part 9 - Equipment Inventory](#)

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[UNLV Foundation Gift in Kind Policies and Procedures](#)

[University Art Policy](#)

[Solicitation and Grant Coordination Procedures](#)

[Bylaws of the Board of Regents](#)

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## CONTACTS

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UNLV Foundation 702- 895-3641

Controller's Office 702-895-3517

Insurance & Claims Administration 702-895-5735

Property Control 702-895-0859

Purchasing 702-895-3521

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## DEFINITIONS

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**Endowment** – A long-term investment in the university that provides benefits to students, faculty or programs year after year, generation after generation. An endowed gift offers alumni and friends the opportunity to have their name or the name of a loved one, linked to an area of the university in which they have a special interest. Endowments can be unrestricted to provide maximum flexibility for the needs and challenges of the future or they can be restricted to a purpose such as an undergraduate scholarship, research support or towards a particular area or program.

**Fundraising** – The process of gathering voluntary contributions of money or other resources, by requesting donations from individuals, businesses, charitable foundations, and other organizations.

**Gift** – Any transfer of personal or real property made to UNLV or the UNLV Foundation, in which no goods or services are expected, implied or forthcoming for the donor. Gifts are made voluntarily and without consideration by an individual, corporation, foundation, organization, or other non-governmental entity. Although the following gifts may not be tax deductible, they are covered under this policy.

- Gift of Service – Examples include meal at a donor owned restaurant and hotel stay.
- Partial Interest Gift – Examples include use of donor owned home and use of donor owned equipment.

**Intangible Personal Property** - Includes items such as stocks, bonds, mutual fund shares, partnerships, copyrights, patents and royalties.

**Real Property** - Land and anything growing on, attached to, or erected on it, excluding anything that may be severed without injury to the land. This includes real estate (land and houses), and forms of commercial property (real estate zoned for business or industrial use).

**Tangible Personal Property** - Includes items such as books, artwork, boats, sports equipment and computer hardware.

**Quid-Pro-Quo** - An exchange of goods or services, where one transfer is contingent upon the other.

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