

Procedure Title: In-Kind Donations to the College
Procedure Number: 01-2005-0019
Board Policy Reference: IV.A. General Executive Direction

Accountable Administrator: President
Position responsible for updating: Chief Finance Officer
Original Date: 12-16-05
Date Approved by Cabinet: 11-10-09
Authorized Signature: *Signed original on file*
Dated: 11-12-09
Date Posted on Web: 03-04-22
Revised: 09-10
Reviewed: 03-22

Purpose/Principle/Definitions:

Purpose: The intent of this procedure is to (1) determine if the in-kind gift is appropriate and useful to a program, (2) track in-kind donations of durable goods and add them to appropriate inventories, and (3) build and maintain good relations with the donor.

Definition: In-kind donations are those donations that are given in goods and services rather than money or cash (e.g. donating a tractor to the agriculture department; giving dental supplies to the dental assisting program; or providing pro-bono teaching services for a class.)

Challenges in Receiving In-Kind Donations: Because in-kind gifts can be tax-deductible, donors may want to donate goods and/or equipment that are not usable, appropriate, or helpful to the program and that can be expensive to store/discard/repair.

All offers of in-kind donations must be routed through the President's Office; the BMCC employee submitting the offer for review must complete and submit the in-kind donation form to initiate the review. The form must be completed and processed before the College takes physical custody of an in-kind donation. Before the college will accept a donation of services, the same procedure applies.

Gifts of cash, securities, insurance policies, and real estate are routed through the BMCC Foundation; please introduce the donor to the President and/or Foundation Director so they can proceed with gift acceptance.

In-kind gifts shall be used for the purpose for which they were donated. Donations of gifts not congruent with the College mission, policies, and/or procedures will be declined with an explanation to the donor. The value of the gift must be determined by the donor.

Acknowledgement of the Gift: All in-kind donations should be acknowledged with a thank you note from staff of the program or outlying center receiving the gift. In addition, the President will send the donor a thank you letter acknowledging acceptance of the gift; the letter will also include appropriate

tax deduction verbiage. Larger gifts may be announced at board meetings or other College functions.

The original donation form and a copy of the donor letter will be sent to the Finance Office for audit and inventory purposes.

Rejection of the Gift: All in-kind donations being rejected by program staff and outlying centers must be routed through the President before rejecting the gift. Justification must be provided to the President before the rejection letter is mailed or contact made to the donor.

For technology-related gifts, the Chief Technology Officer will provide the President with the standard compatible justification for the rejection before contact is made to the donor and rejection letter mailed.

Forms: In-Kind Donation Form and Receipt

Legal References: [ORS 341.290](#) (19)