

Gifts & Donations

Policy Number	500.18.00	Custodian	Finance Director
Approved Date	7/9/2019		
Effective Date	11/6/2024	Review Date	11/6/2024
References:			

1. Purpose

White Earth Tribal and Community College (WETCC) Library welcomes donations and gifts from individuals, businesses, corporations, foundations, and other organizations. Gifts and donations of library materials are reviewed using the same criteria as library purchases and are accepted following the guidelines laid out in this policy.

2. Persons Affected

- 2.1. WETCC Librarian/Academic Coach
- 2.2. WETCC Finance Director
- 2.3. WETCC President
- 2.4. WETCC Board of Trustees (BOT)
- 2.5. WETCC Donors

3. Policy

This policy is to ensure the following:

Any donations or gifts accepted by the Library will be viewed as an addition to, not a reduction of, the Library's operating budget and will be accepted/used in accordance with WETCC's mission and related policies.

Donations of library materials, including memorials, or those made in honor of a friend or family member, for a specific program or event, etc. may be made directly to the WETCC Library.

All other donations may be made to the college (WETCC).

4. Definitions

- 4.1 Art or Jewelry donation or gift. Donations of jewelry and artwork with unconditional rights of ownership transferred to WETCC.
- 4.2 Cash donation or gift. Restricted and unrestricted currency donations (cash, checks, wire transfers, etc.).
- 4.3 Equipment donation or gift. Donations of computers, printers, equipment, and software.
- 4.4 In-kind donation or gift. Donations of merchandise coupons, complimentary admissions in support of College programs, building/maintenance products/services, or free or reduced-fee consulting services.
- 4.5 Library Materials donation or gift. Donations of new or gently used books, audio books on CD, DVDs, magazines, and music CDs.

- 4.6. Other donation or gift. Gifts in addition to the pre-established list included in this policy.
- 4.7. Restricted. Donation or gift earmarked by the donor for a specific purchase or project.
- 4.8. Unrestricted. Donation or gift, typically cash, given by a donor without restrictions.

5. Procedures

The WETCC Library

- 5.1. Accepts all unrestricted cash donations or gifts.
- 5.2. Generally, does not accept equipment donations or gifts because it is in the best interest of the College to standardize its computer equipment, and to adhere to software licensing agreements. Those wishing to donate equipment should contact the WETCC President.
- 5.3. Accepts all donations of library materials.
 - 5.3.1. The Library DOES NOT accept cassette tapes, VHS, or other obsolete audio/visual formats. Donated materials will be evaluated for addition to the library's collection and must meet library collection standards. Donations added to the collection must be items the library would purchase, have current significance, or permanent value, and be in good physical condition.
 - 5.3.2. If an item is not added to the library's collection it will be offered for resale during a book sale or campus fundraiser. Unsold items may be recycled or discarded.
 - 5.3.3. Donations of library materials may not be made in lieu of payment for lost materials or to pay outstanding fees/fines.
 - 5.3.4. Materials donated to the Library will not be accepted on a conditional basis and items not added to the collection will not be returned to the donor. Also, arrangements for the delivery of significant materials donations (more than one box) should be made in advance.
- 5.4. May accept donations of jewelry and artwork, but the donation must be accompanied with the unconditional, transferring ownership and all the rights of ownership to WETCC. Donations are accepted only with the understanding that WETCC has the right to determine retention and other considerations relating to the use or disposition of the gift.
 - 5.4.1. If a piece of art is donated for display, the WETCC President will approve acceptance of the piece and will determine its placement. WETCC may still sell the item for value and use the proceeds for any purpose appropriate to the College's vision. The Library may also transfer ownership to any other agency it deems appropriate.
- 5.5. May accept in-kind donations if aligned with WETCC's mission as determined by the WETCC President. In-kind donors will be provided with written acknowledgment of the donation, but it is the donor's responsibility to determine the monetary value of the in-kind gift.

- 5.6. May accept other donations or gifts subject to WETCC President and/or Board of Trustees (BOT) approval. Such gifts should provide for complete funding of costs related to displaying and/or installing the gift.

Disclaimers.

- 5.7. WETCC reserves the right to accept or refuse all gifts.
- 5.8. WETCC accepts gifts with the understanding that no restrictions will be applied to the gift, except such restrictions jointly agreed upon.
- 5.9. Once an item is accepted by WETCC, the item becomes the sole property of the College and may be handled in any way the College deems appropriate.
- 5.10. WETCC reserves the right at any time to dispose of any gift without notification to the donor if, in the judgment of the staff, such an item no longer serves the purposes of the College.
- 5.11. Gifts/Donations are tax-deductible to the extent provided by law. WETCC Staff cannot place a value on donated items, but upon request will provide a donation slip at time of intake of items over \$500.
- 5.12. Donor, sponsor and/or partner names are public information unless the donor requests anonymity.
- 5.13. WETCC will follow generally accepted accounting principles (GAAP) relating to the accounting and crediting of all contributions.
- 5.14. Acknowledgement of a donation may take any or none of the following forms at the discretion of the College and/or the donor.
 - 5.14.1. A special program or media campaign to announce the donation.
 - 5.14.2. Library bookplate(s) with the donor's name (format permitting).
 - 5.14.3. Acknowledgement in a College promotional publication, e-newsletter, display, advertisement, social media, or on the WETCC web page.
 - 5.14.4. Announcement at a WETCC program.

Responsibilities of Parties.

- 5.15. Donor is responsible for determining the tax implications of any gift or donation and for determining the monetary value of an in-kind donation or gift.

- 5.16. Librarian/Academic Coach is responsible for evaluating and processing of gifts of library items, and to select library items for purchase with monetary donations.
- 5.17. Finance Director or designee is responsible to process, account for, and acknowledge all donations and gifts (monetary or nonmonetary) and to issue receipt for any over \$500 upon request from the donor.
- 5.18. President is responsible to authorize any donation or gift of art or jewelry and to determine its placement, and to approve all in-kind or other donations or gifts.

Revision History

Rev. Date	Rev. No.	Revision
11/6/2024	500.18.00	Housekeeping <ul style="list-style-type: none"> - Change policy format. - Change numbering from Academics (600-level) and Student Services (700-level) to Finance (500-level). - Renamed policy. - Change policy custodian from Academic Dean to Finance Director. - Change COT to BOT. - Align \$\$ amounts in 5.11 and 5.17.
10/26/2021	610.03	Original policy. Titled: Proposed Gifts and Donations
7/9/2019	700.21	Original policy. Titled: Library Gifts & Donations