

GENERAL INSTITUTION

AP 3820 GIFTS, DONATIONS, AND BEQUESTS

Reference:

Education Code Section 72122

All gifts, donations, and bequests will be evaluated in terms of value to the programs and services of the District. An evaluation will be made of the cost of receiving the gift, including but not limited to, transportation, installation, maintenance, space utilization, and insurance.

Consideration of personal property shall be forwarded to the appropriate department to determine if the donation would be of value to the educational or operational program. If the appropriate Dean or Vice President approves acceptance of the gift or donation, the Material Donation Acceptance Form shall be sent to the Palomar College Foundation Office for processing, and then to the Office of Superintendent/President for placement on the agenda of a meeting of the Governing Board.

The cost of any appraisal for donations subject to Internal Revenue Service reporting requirements shall be the responsibility of the donor. The District is not responsible for assessing the value of any gift for tax purposes.

When a gift of personal property has been received and approved by the Governing Board, Inventory Control shall be advised so that the property is properly recorded and inventoried.

Acceptance of donations for scholarships through the Palomar College Foundation to help underrepresented groups shall be reviewed with legal counsel.

A thank you and acknowledgement letter shall be sent to the donor from the Governing Board President through the Office of the Superintendent/President.

Office of Primary Responsibility: President's Office

Date Approved: SPC 2/15/2011

(Replaces current Palomar College Procedure 3.0)