

Policies and Guidelines for Acceptance of Donated Laboratory Equipment and Supplies

Purpose

The purpose of this policy is to identify a process within New Jersey Institute of Technology (“NJIT”) to coordinate the charitable donation of laboratory equipment, instruments and supplies (collectively “Equipment”) from individuals, corporations, and foundations and other government and non-government organizations. A further description of the various types of donated Equipment is contained in Appendix A (Approval Questionnaire For The Donation Of Laboratory Equipment) at the end of this policy. This policy also identifies the basis of acceptance, the various administrative steps involved, and finally issuing an official charitable tax receipt for such donations.

Principles

The following are the principles for accepting donations of Equipment that shape NJIT’s commitment to a high quality academic mission as well as valuable partnerships with the private and public sectors:

1. NJIT will not accept Equipment donations when the acceptance would compromise the fundamental principles of academic freedom, integrity, and autonomy.
2. All solicited and unsolicited donations will be accepted consistent with university-wide priorities established by appropriate NJIT processes.
3. Designated donations will be used expressly for the purposes for which they are given.
4. Opportunities for naming of a laboratory in recognition of benefactors are to be determined by the Office of University Advancement and are beyond the scope of this policy.
5. The terms and conditions governing the Equipment donations are public records.
6. If the donor agreements contain conditions or provisions such as membership to an advisory board or access to proprietary research, the Office of the Vice Provost for

Research and the Office of University Advancement shall determine if the conditions are acceptable and/or negate the charitable donation.

7. The Chair/Center Director, Dean and Vice Provost for Research of NJIT may elect to accept or decline an Equipment donation.

Policy

The following policies apply to the coordination of Equipment donation and are applicable to all NJIT employees and representatives, including administrators, faculty, staff, students, and volunteers involved in any aspect of NJIT advancement.

1. All potential Equipment donations must first be communicated to the appropriate Chair/Center Director, Dean and Vice Provost for Research prior to initiating the transfer process by completion of Appendix A (Approval Questionnaire For The Donation Of Laboratory Equipment) at the end of this policy. This reporting is necessary to ensure that the donations are strategic, coordinated and consistent with the academic goals and priorities of NJIT. This approach also ensures that both the donor's and NJIT's interests are safeguarded, and there are no hidden or unnecessary costs incurred.

2. Any restrictions on the freedom to use the Equipment must be clearly stated by the donor in writing and be acceptable to both the Office of the Vice Provost for Research and the Office of University Advancement. All donated Equipment must have value and be useful to NJIT to support its academic research and mission.

3. Equipment brought to NJIT must be shown to be functional and benefit NJIT. An Equipment donation may be directed for use by a particular department, research center, or faculty member; however NJIT is the owner of all Equipment donations, without exception. Equipment donations are not the property of faculty, staff or students, even if they may have been the primary contact or delivery point for the donation and the designated end user.

4. It the responsibility of the faculty/staff/department/research center who accepted the Equipment to be responsible for seeing that donated Equipment is received, inventoried, accounted for, properly maintained and ultimately disposed of according to NJIT policies and procedures. A written transfer agreement (or letter) should be obtained from the donor to memorialize the transfer of ownership of the Equipment from the donor to NJIT.

5. No individual faculty and/or staff member (or department/research center) may commit to accepting a donor's gift of Equipment on behalf of NJIT without due authorization from NJIT as prescribed by this policy. Appropriate levels of authority within NJIT to approve all Equipment donations are the Chair/Center Director, Dean, and Vice Provost for Research.

6. All approved Equipment donations will be acknowledged after NJIT's receipt of the Equipment with an official charitable gift tax letter of acceptance prepared by the Office of University Advancement. This letter will not include the value of the Equipment (IRS rules require donors, not NJIT, establish the value of items donated for their tax-related purposes). Thank you notes or similar acknowledgements from departments or individuals are appropriate, but official NJIT acknowledgement of receipt of an Equipment donation should only be generated by the Office of University Advancement.

Required Steps in the Donation Process

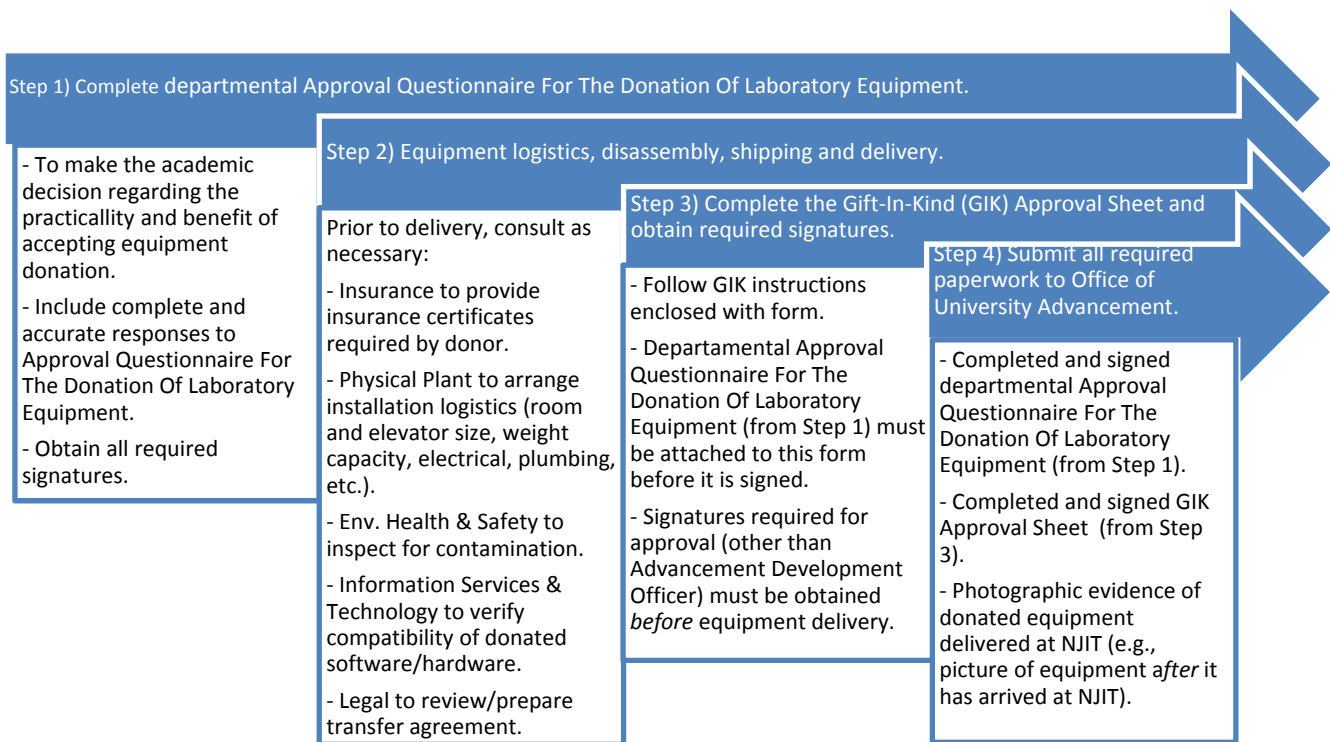
The following steps and documentation are generally required for donations of laboratory Equipment:

1. The faculty/staff/department/research center soliciting the donation must initiate the process by accurately completing the Approval Questionnaire For The Donation Of Laboratory Equipment (Appendix A). Internal resources available to assist with completion of the form include:
 - (a) Physical Plant to coordinate installation and verify details such as room, elevator size, weight capacity and any required electrical/ plumbing and other utility hook-ups;
 - (b) Insurance/Risk Management to provide often requested certificates of insurance to donors for removal of Equipment from their premises and shipping/transportation to NJIT (often NJIT uses a third party vendor to transport Equipment);
 - (c) Environmental Health & Safety to inspect for contamination, toxic oil and gas wastes, radiation and other potential hazards (this Office may also assist with obtaining appropriate documentation from the donor to verify appropriate cleaning and decontamination prior to delivery at NJIT);
 - (d) Information Services & Technology Division to verify the compatibility of any donated computer software or hardware with NJIT systems; and

- (e) Office of General Counsel to review or draft an appropriate agreement to document the transfer of ownership to the Equipment from the donor to NJIT.

The faculty/staff/department/research center soliciting the donation must submit the completed Approval Questionnaire for the Donation of Laboratory Equipment (Appendix A) to the appropriate Chair/Center Director, Dean, and Vice Provost for Research for their review and approvals, subject to providing any additional information and materials regarding the Equipment that they may require.

2. Prior to delivery, consult as necessary, regarding the Equipment logistics, disassembly, shipping and delivery, such as
 - (a) Insurance to provide insurance certificates required by donor.
 - (b) Physical Plant to arrange installation logistics (room and elevator size, weight capacity, electrical, plumbing, etc.).
 - (c) Environment Health & Safety to inspect for contamination.
 - (d) Information Services & Technology to verify compatibility of donated software/hardware.
 - (e) Legal to review/prepare transfer agreement.
3. The faculty/staff/department/research center accepting the donation must obtain a Gift-In-Kind (“GIK”) Approval Sheet and complete the same and upon arrival of the Equipment at NJIT, submit the GIK Approval Sheet to the Office of University Advancement along with the completed and signed Approval Questionnaire For The Donation Of Laboratory Equipment (Appendix A) and transfer agreement executed by the donor.
4. Submit all required paperwork to Office of University Advancement.
 - (a) Completed and signed departmental Approval Questionnaire for the Donation of Laboratory Equipment (from Step 1).
 - (b) Completed and signed GIK Approval Sheet (from Step 3).
 - (c) Photographic evidence of donated equipment delivered at NJIT (e.g., picture of equipment after it has arrived at NJIT).



A Schematic Flow Chart of Required Steps in the Donation Process

APPENDIX A

Approval Questionnaire For The Donation of Laboratory Equipment

This form and questionnaire is to be completed prior to the initiation of an Equipment donation to NJIT. Laboratory supplies and equipment (collectively "Equipment") are defined below:

Donated Laboratory Supplies: Donated laboratory supplies may include such items as expendable/consumable laboratory chemicals, reagents, glassware, plasticware, safety equipment and the like. The value assessed to donated supplies should be within the fair market value of the property at the time of the donation. These values must be documented in sufficient detail.

Donated Laboratory Equipment: Donated laboratory equipment includes both minor (less than \$5,000) and major (\$5,000 or more) items. Laboratory equipment and instruments can include microscopes, telescopes, computer hardware, incubators, hoods, water baths, freezers/refrigerators, racking, fume cabinets, centrifuges, ovens and the like. The calculation of the full value of such Equipment may include depreciation and current market value of the Equipment taking into account the age and condition at the time of donation.

Please answer the following questions:

1. **Donating Organization (please include name and contact information):**
2. **Description of Equipment (please include name, make and model number):**
3. **The function and capabilities of the Equipment:**
4. **The level of obsolescence and projected future use (life) of the Equipment:**
5. **For computer software and hardware, are these compatible to NJIT systems? If not, what is needed to make them compatible?**
6. **Is the equipment operational? If not, what is required to bring it up to operational level?**
7. **Is the Equipment still supported and/or warrantied by the manufacturer?**
8. **Estimated value of the Equipment (and/or supplies):**
9. **Estimated cost of disassembly/removal from donor's facilities and shipping or transportation to NJIT?**

10. Prior uses of the Equipment if known, including whether the Equipment requires decontamination or will be certified as decontaminated by the donor?

11. Justification for acquiring the Equipment (include why it is needed, and how many users are anticipated):

12. What is the Equipment set up cost, including lab space requirements (e.g., special plumbing or electrical requirements)?

13. What is the cost of required periodic/annual Equipment maintenance (for example does it need cryogenics, gas supplies, and service contracts)?

14. Please list the source of funding for the following items. These should include contribution by the Researcher, Research Center, the Department, the Dean and Vice Provost for Research is should be itemized.

Equipment Set up Cost:

Equipment Upgrade cost:

Annual Maintenance Costs (include cost for laboratory upgrade, service contract, repair and supplies needed to run the equipment):

APPROVALS:

Faculty/Staff Initiating Donation:

Name: _____ Signature: _____ Date: _____

Department Chair/Center Director:

Name: _____ Signature: _____ Date: _____

Dean:

Name: _____ Signature: _____ Date: _____

Vice Provost for Research:

Name: _____ Signature: _____ Date: _____

APPENDIX B

GIFT-IN-KIND (GIK) APPROVAL SHEET

Notification of available donation. University Advancement (UA) is to forward to the responsible person in the Receiving Department. Department accepting the gift is to complete this section of the form.

Receiving Department: _____ Faculty/Staff Recipient: _____ Ext: _____

UA Contact: _____ Ext: _____

Donating Organization: _____

Contact Person: _____ Phone: _____ Ext: _____

Address: _____ City: _____ State: _____ Zip: _____

GIK Description: (Be as specific as possible. Attach sheets as needed.)

Condition: New Good Fair Poor Service

Manufacturer of GIK Not Manufacturer of GIK

Notes: _____

Please attach value documentation: Donor's Stated Value: _____

IRS form 8283 OR Attach supporting documentation of purchase price and age

Purchase/List Price: _____ Date Purchased: _____ OR

Other value supporting documentation (I.E. Manufacturer's Catalog, Invoice, Appraisal etc).

Date gift arrived on campus (please send picture from phone and email with this form to show item is on campus)

INSPECTION:

The interested faculty member or department administrator is **required** to inspect potential donation **prior** to acceptance. Please note:

Use of gift by receiving department: _____

Location of Gift on campus and date it arrived _____

Purpose: Academic Library Research Physical Plant Other _____

Associated Costs: (Please include any potential costs, such as transportation, insurance, installation, repair, maintenance and operation for which NJIT would be responsible)

Please list the total of each receipt if there is more than one:

Date received on campus	Item Donated	Donor Stated Value	Costs associated with accepting gift
Total =			

APPROVAL FOR ACCEPTANCE:

Advancement Development Officer: _____ Date: _____

(Required for all Gifts in Kind to be accepted)

Faculty/User Signature: _____ Date: _____

(Required for all Gifts in Kind to be accepted)

Department Chairperson or Director _____ Date: _____

(Required for all Gifts in Kind to be accepted)

Provost _____ Date: _____

(Required if associated costs cannot be absorbed in department budget)

Vice President for Administration _____ Date: _____

(Required when NJIT provides transportation or special installation that is not covered by department budget and/or Provost's budget)

For UA Office:

Date Gift Processed by NJIT _____ RE Processing No. _____

Date Received by NJIT _____ Value Determined for UA records _____

Valuation for FRS _____

Gift In Kind Processing Instructions

1. Receiving Department notifies Development officer/Office of University Advancement assigned to their College/Department of pending Gift in Kind (GIK). NOTE: No Gift in Kind should be accepted from a donor with proper approvals and an actual use for the university.
2. Receiving Department with UA completes the Gift in Kind (GIK) Approval Form.
3. Department representative obtains appropriate signatures as outlined on the GIK approval form:
 - Advancement Development Officer: Required for all Gifts in Kind to be accepted

 - Faculty/User Signature: Required for all Gifts in Kind to be accepted

 - Department Chairperson or Director: Required for all Gifts in Kind to be accepted

 - Provost: Required if associated costs cannot be absorbed in department budget

 - Vice President for Administration: (Required when NJIT provides transportation or special installation that is not covered by department budget and/or Provost's budget)
4. Documentation of gift value obtained from donor.
 - Form 8283, required by IRS for donor to take a GIK as a tax deduction. (A copy of this form and the instructions is available through UA.)

 - For manufacturers of the item, their brochure and list price

 - For new items not given by the item's manufacturer, the purchase slip or receipt.

 - For used items, the purchase price and date of purchase.
5. Give completed GIK form with signatures, and value documentation to UA to process gift.
6. A letter acknowledging the gift will be sent to the donor. A sample letter and form 8283 with instructions are available in UA office (115 Cullimore).
7. For questions concerning GIK processes please contact Kim Kramer at 973-596-6519 or email at Kramer@njit.edu.

Processing for Donor Recognition on ADS

All GIK With a Donor's Stated Value of Less than \$5,000:

New: Record at donor's stated value.

Used: Record at donor's state value with appropriate documentation of value (i.e. 8283, purchase receipt and date of purchase or manufacturer's brochure/list price etc).

Equipment GIK With a Donor's Stated Value of \$5,000 or More:

New: Record at purchase price, net of educational discount, as obtained from Purchasing Department.

Used: Obtain from donor his/her purchase price and date of purchase. Via reference to our depreciation policy, determine the value at which to record the GIK.

Fabricated (Purchase price cannot be determined by Purchasing Department): Record at donor's stated value.

Software, Art, and Other GIK:

Determine value at which to record on a case-by-case basis via discussions with recipients of gifts and others as appropriate.

Processing for University Accounting office:

All GIK With a Donor's Stated Value of Less than \$5,000:

New: Record at donor's stated value.

Used: Record at 50% of donor's stated value.

Equipment GIK With a Donor's Stated Value of \$5,000 or More:

New: Record at purchase price, net of educational discount, as obtained from Purchasing Department.

Used: Obtain from donor his/her purchase price and date of purchase. Via reference to our depreciation policy, determine the value at which to record the GIK.

Fabricated (Purchase price cannot be determined by Purchasing Department): Record at donor's stated value.

Software, Art, and Other GIK:

Determine value at which to record on a case-by-case basis via discussions with recipients of gifts and others as appropriate.