



Guidelines for Gift in Kind of Moveable Equipment to the University

These guidelines outline the process to accept gifts of moveable equipment to the University of Alberta (UofA). When considering a gift of moveable equipment, it is important that the gift does not compromise the mission and vision of the UofA. These guidelines do not pertain to artwork, furnishings, museum pieces, or library material. For a complete description regarding donations see:

- [Donation Acceptance Policy](#)
- [Donation Acceptance Procedure](#)
- [Donation Acceptance Policy Appendix A Acceptance of Honourary and Memorial Donations](#)

Before a gift in kind is accepted by the UofA, its merit must be determined as follows:

- Associated costs in accepting the gift such as renovations, housing, maintenance requirements or physical movement of the equipment.
- Parameters indicated by the donor.
- Declaration from the donor that the gift is retained by the UofA and can be used for UofA activities and functions. The UofA retains the right to the use and disposal of the equipment.
- The Dean, Chair or Director of the recipient Unit must approve the gift in kind.
- Complete the [Equipment Asset Acceptance of Gift in Kind to the University Unit](#) form.

After a gift in kind has been accepted by the UofA, the following needs to be considered:

- If the donor requires a charitable donation receipt, the donation must be recorded through the Office of Advancement (Phone: 780-492-7400).
- Gifts requiring a tax receipt with a perceived value of \$1000 or greater must be evaluated by a 3rd party appraiser to determine the fair market value.
- Gifts requiring a tax receipt with a perceived value of \$1000 or less can be evaluated by an Equipment Services or Shared Services CPPA appraiser to determine the fair market value.
 - An evaluation can be provided by Shared Services (Surplus Services)
Email: smssurp@ualberta.ca: Phone: 780-492-5393 or
 - Procurement and Contract Management (Equipment Services)
Email: elist@ualberta.ca: Phone: 780-492-8899
 - To aid in this process, the manufacturer, model, condition, age, and any other pertinent information about the equipment should be provided (original purchase documentation will assist in the valuation process).
- Supporting fair market value documentation must be attached to the [Equipment Asset Acceptance of Gift in Kind to the University Unit](#) form.
 - Additional supporting documentation can include a Certified Property Appraisal report and the original purchase order or invoice.
- The equipment must be tagged and added to the PeopleSoft Asset Management Register when:
 - The fair market value of the equipment is more than \$5000.
 - The value of the equipment is perceived to be over \$5000 or defined as desirable equipment even in the absence of certified appraisal.

Note: The gifting date is the date that the ownership is legally transferred from the donor to the UofA.

If the gift is from a foreign supplier, please refer to the UAPPOL [Customs Import, Export and Permit Procedure](#).