

IUPUI
UNIVERSITY LIBRARY
INDIANA UNIVERSITY–PURDUE UNIVERSITY
Indianapolis

**PHILOSOPHY, POLICY, AND PROCEDURES GOVERNING
THE ACCEPTANCE AND PROCESSING OF IN-KIND GIFTS**

Gifts enable the IUPUI University Library (which includes Herron Art Library) to broaden and enrich its holdings. The acceptance of gifts also strengthens the relationship between the library and its communities and provides a way by which a donor can share his or her intellectual interests with future generations.

Written collections philosophy, policy, and procedures govern the acceptance and stewardship of gifts in order to assure that the interests of both the University Library and the donor are served. This document does not apply to the Ruth Lilly Special Collections and Archives.

1) It is the PHILOSOPHY of the IUPUI University Library that collections should be developed according to the mission statements of Indiana University, IUPUI, and the IUPUI University Library. The University Library will develop its resources to support the work of its users, including faculty, students, staff, and the wider community of central Indiana. Specific collection interests vary from time to time, but in general, the University Library's collections relate to:

1. Those fields of research and study offered at IUPUI
2. Philanthropic studies
3. The history, literature, geography, and people of central Indiana

2) It is the POLICY of the IUPUI University Library to only accept gifts from donors when such acceptance furthers the mission of the University Library and when the intent of the donor can be reasonably and legally accommodated without undue stress upon the University Library's resources, systems, and staff. The University Library will not accept gifts for which it cannot provide appropriate stewardship.

3) The following PROCEDURES seek to normalize the handling of incoming gift material without disturbing the many advantageous relationships and arrangements that library liaisons and others in the University Library currently maintain.

I. Conditions of Acceptance

The IUPUI University Library welcomes gifts of materials that enhance the strength of its collections and support the instructional and research programs of the University. The University Library may ask to review gifts prior to acceptance and reserves the right to decline an offer of material that is already held in the collections, that does not meet collection needs, or which the University Library cannot steward appropriately. In order to facilitate the library's

review, a bibliographic list may be requested of prospective donors. When a gift is declined, library liaisons or the library development officer may suggest other libraries or institutions better suited for the donation.

Gifts are accepted with the understanding that they become the property of Indiana University upon signing of the gift agreement and/or receipt, and that the IUPUI University Library will make all necessary decisions as to their retention, location, cataloging, and other considerations related to their use and disposition. Special terms or conditions requested by the donor should be discussed with the Dean of the IUPUI University Library or the University Library development officer before the gift is accepted. Once a gift is transferred to the University Library, no part of it will be returned. Donations will not be accepted without consultation with the appropriate library liaison.

It is the responsibility of library liaisons to review donations and offers to donate and to make selection decisions based on the collection development philosophies and policies of the library and of the subject area involved. Outdated textbooks, superceded editions, duplicate copies, material in foreign languages other than those taught at IUPUI, items in poor physical condition, and periodicals are not appropriate for addition to the collection. Materials not suitable for the collection will be disposed of at the library's discretion.

II. Sources of Gifts

UNSOLICITED GIFTS

Unsolicited gifts are unexpected donations of materials. Unsolicited gifts will not be accepted by the library.

SOLICITED GIFTS and COLLECTIONS OF NOTE

Solicited gifts have been identified and sought after by University Library representatives. The donor may be someone who has contacted a library liaison about a donation or the University Library development office about a planned gift. Depending on the arrangements made between the University Library and the donor, these gifts may be sent by the donor directly to the library liaison or to the development office.

SELECTED GIFTS

Selected gifts are items selected by a library liaison from lists circulated by individuals or organizations. These gifts are received directly by the library liaison.

III. Assumption of Title

In the case of solicited or selected gifts, materials become the property of the Board of Trustees of Indiana University when the donor signs a gift agreement conveying title, or when

an authorized University Library representative takes possession. In the case of unsolicited gifts, materials become the property of the Board of Trustees when they are deposited in the library building.

IV. Procedures for Receiving Selected Gifts

Any library liaison receiving a gift on behalf of the IUPUI University Library should submit a document detailing the gift to the library development office within one week of receipt of the gift. This confidential document conveys appropriate information to the development office so that, first, an acknowledgement letter can be sent; second, that the gift will be recorded in the gift records of the Indiana University Foundation; and, third, that appropriate stewardship actions can be taken. The above mentioned document will include the donor's name, address, number of items donated, and the date of the gift.

If materials are received directly by anyone other than a library liaison, the materials received must be reviewed by the appropriate library liaison before being sent for cataloging. Any correspondence received with the gift should be forwarded to the development office along with the completed document.

V. Procedures for Receiving Solicited Gifts or Collections of Note

Acceptance of specific special collections and agreements between donors and the University Library require additional procedures. Library liaisons should review the proposed donation by examining it at the donor's point of keeping or by examining a bibliographic list that (ideally) includes condition statements about the items.

In order to give donors the most current information and to be in compliance with the pertinent IUPUI, Indiana University Foundation, Internal Revenue Service, and State of Indiana regulations, library representatives should contact the University Library development office before discussing tax deductions, gift valuation, gift appraisals, and shipping costs with a prospective donor.

Valuation of library-owned material or material under consideration for acceptance as a gift by the University Library, whether by staff or paid or unpaid representatives, is considered a conflict of interest. *No references to price or value may be included in any correspondence or acknowledgement letter.*

Gifts with an assumed or appraised value of over \$1,000 or consisting of more than 100 volumes must be approved by the Dean of the IUPUI University Library before acceptance.

VI. Acknowledgement and Record-keeping

Every effort will be made to send an acknowledgement letter to the donor within one week of receipt of the gift. If the library liaison also sends a letter, he or she should supply a copy

to the library development office within one week after sending the letter. Acknowledgement letters from library liaisons should be issued on IUPUI University Library stationery in standard business format.

A document detailing the gift should be sent to the University Library development office within one week of receipt of the gift. All solicited gifts coming into the library must be acknowledged.

Information posted on the University Library website will educate donors regarding the costs of accepting such gifts. The library office of development will work with librarians and other staff coordinating solicited gifts to share this information with donors and when appropriate, solicit an additional (monetary) gift to cover such costs. Library liaisons should inform the library development office if a gift-in-kind was solicited and accepted with a specific agreement not to cover processing costs.

The University Library development office will be responsible for any further stewardship, keeping the library liaison informed as appropriate. The development office will maintain records of all acknowledgement letters.

The University Library development office will complete a *Gift-In-Kind Transmittal Form* when a donor record already exists on the Indiana University Alumni/Foundation Information System. The recording of this type of gift allows the development officer to contact donors who would otherwise not be assigned to the University Library. Records may be created for new donors, as appropriate.

VII. Procedures for Reviewing Gifts Received by Library Liaisons

When library liaisons receive gift materials, they should review them and carefully select items to be added to the collection. After completion of a gift cataloging form, which is placed within or attached to the material being added, liaisons will send the material to the library's cataloging unit.

For gifts received by someone other than a library liaison, the individual receiving the gift will notify the appropriate library liaison.

Liaisons will check for duplicates before selecting and sending materials to be cataloged. If a liaison is intentionally duplicating a title, that fact is to be recorded on the gift cataloging form. Items sent for cataloging that have been selected for the collection will be placed in the cataloging area on shelves designated as the cataloging gift queue. Materials will then be cataloged according to the University Library's approved cataloging priorities.

Cataloging staff will catalog items from the gift cataloging queue in date order, except that appraised gifts will receive priority. Cataloging staff will not catalog gifts that come into the area without having gone through these steps.

Any gift items not accepted for the collection by University Library or offered to another library or institution will be disposed of according to established procedures outlined below, unless the items are part of an appraised gift collection (see below).

VIII. Procedures for Notating Gifts Selected for the Collection

The library liaison should flag all gift items at the time of their selection for the collection. Paper bookplates or requests for electronic bookplates, if appropriate, are to be placed with the gift cataloging form before an item is sent for cataloging. Any other data, information, or instructions which the library liaison wishes to convey should be written on the gift cataloging form accompanying the item.

IX. Disposal of Unwanted Items

Books and other gift materials are to be disposed of only after a decision has been made by a library liaison that the item is not needed for the collections at IUPUI University Library. The disposal of unwanted items falls into two categories: unappraised assets and appraised assets.

UNAPPRAISED ASSETS

Disposal of unappraised assets may be accomplished using the options summarized below. Any funds received as a consequence of the disposal of unappraised assets must be deposited into the IUPUI University Library materials budget.

Unwanted materials may be sold to booksellers or book dealers with any proceeds used to further enhance and develop the University Library's collections. These sales must take place with appropriate authorization from the Dean of the IUPUI University Library. Unwanted items may also be offered to registered 501 (c) (3) non-profit organizations. When gift items are offered for sale, bookplates associated with donations to the IUPUI University Library must be removed or defaced prior to the sale.

Unwanted items may be disposed of through recycling. The University Library should choose this option only when other alternatives are inappropriate, e.g., the material is in poor physical condition or is a work of minimal intellectual or monetary value.

Unwanted materials which cannot be resold will be discarded at the libraries' discretion.

In summary, the permissible options for the disposal of unwanted unappraised assets are limited to these options:

- Unappraised assets may be sold to booksellers or book dealers. All financial proceeds must return to University Library accounts that support collections.

- Unappraised assets may be sold to the general public at a library-sponsored book sale. All financial proceeds must return to University Library accounts that support collections.
- Unappraised assets may be recycled.

APPRAISED ASSETS

The University Library development office will handle the processing of all paperwork in this category. The University Library development officer must be contacted before disposal takes place. Assets given to the University Library with an appraisal that generates an IRS 8283 form for the donor's tax deduction must be held by the University Library for two years before disposal. If the items will be disposed of before the two-year period ends, an amended IRS 8282 form must be issued to the donor, an action which may have negative tax consequences for the donor. The University Library development office will then have to ensure that a revised asset form is filed with the Indiana University Department of Capital Assets.

Appraised collections may not be accepted if less than 50% of the titles will be added to the collection.

The burden of appraisal is always on the donor. In compliance with IRS directives, *under no circumstances will University Library staff or any of its paid or unpaid representatives provide an appraisal of a gift.*

X. Gifts solicited by Other Units

Occasionally, another campus unit may enter into negotiations with a donor who has a collection of books or other items that he or she would like to contribute to the University Library in tandem with a financial or other gift to that unit. In these cases, the unit development officer should contact the University Library development officer to participate in the negotiations concerning the gift.

The University Library applies the same selection standards to these tandem gifts as it does to outright in-kind contributions made directly to the library. If the University Library can assist another unit by accepting a gift collection that expands the library's scope in a significant way, and if there is scholarly value to the collection, and if the University Library has been involved in the negotiations for the gift, the Dean will give serious consideration to acceptance.

Credit for the value of the collection and for any financial gift to cover the expense of processing the collection will go to the University Library.

If a campus unit acquires books or other items as part of negotiations in which the University Library does not participate, the library may accept some or all of the items solely at its discretion and may require compensation for the expense of adding the items to the collection. Such compensation will be required to be deposited in whole in an IU Foundation

account that the University Library will establish for the purpose. The University Library will not assume the duty of disposal of unwanted items.

If the University Library has not been involved in the negotiations, it is under no obligation to accept an in-kind contribution.

XI. Compliance

Representatives of the IUPUI University Library in contact with donors should be fully informed of the procedures set up for the solicitation and acceptance of gifts. Awareness of these procedures will assist the representative in making the best possible stewardship arrangement not only for the gift, but also for the relationship with the donor.

If unsure about how to proceed, the liaison or other library representative will call upon the University Library development officer or the Dean for assistance.

Adopted by the University Library Leadership Team, 9/4/2009, endorsed by University Library Management Team, 1/28/2010.