



Minnesota Management and Budget Statewide Operating Procedure

Minnesota Management and Budget, Fiscal Services
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Gift Acceptance

Objective

To ensure gift acceptances are properly authorized and uniformly processed.

General Procedures

Step	Action	Responsible Party	Timeline
1.	Determine whether to accept or decline the gift. Consider whether or not the purpose of the gift is consistent with agency objectives and if the agency can satisfy any donor imposed restrictions. If declined, notify the donor. No further action is required.	Agency	N/A
2.	If the gift is in the form of cash, check, or other negotiable instrument it should be deposited into the agency's state depository account and entered into SWIFT. The deposit of funds does not constitute acceptance of the gift. If the gift acceptance is declined, the funds must be refunded to the donor.	Agency	N/A
3.	If the gift is not in the form of cash, check or other negotiable instrument, determine an estimated or appraised value of the gift and hold in a secure place until the gift acceptance is approved.	Agency	N/A
4.	Determine legal authority to accept the gift. If gift is accepted pursuant to M.S. 16A.013, proceed to Step 5. If gift is accepted pursuant to agency-specific statute, follow that statute and internal agency review procedures.	Agency	N/A
5.	Complete the Gift Acceptance form (0602-12F) and obtain agency head or designee approval.	Agency	N/A
6.	Forward the Gift Acceptance form to Minnesota Management and Budget (MMB) Fiscal Services (Fiscal.Services.MMB@state.mn.us).	Agency	N/A
7.	Review the Gift Acceptance form and approve or deny. Retain a copy and return the original to the agency. Include the reason for any denial.	MMB	N/A

Step	Action	Responsible Party	Timeline
8.	Send a letter to the donor to acknowledge the acceptance or denial of the gift, if appropriate. Charitable contributions to governmental units are tax deductible under section 170(c)(1) of the Internal Revenue Code if made for a public purpose.	Agency	N/A

Forms

[MMB Statewide Operating Form 0602-12F Gift Acceptance](http://mn.gov/mmb-stat/documents/accounting/forms/0602-12f-gift-acceptance-form.docx) (http://mn.gov/mmb-stat/documents/accounting/forms/0602-12f-gift-acceptance-form.docx)

Related Policies and Procedures

[MMB Statewide Operating Policy 0602-12 Gift Acceptance](http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-6/0602-12-gift-acceptance-policy.pdf) (http://mn.gov/mmb-stat/documents/accounting/fin-policies/chapter-6/0602-12-gift-acceptance-policy.pdf)