

Responsible Officer:	Catherine Montano, Coordinator
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Contact:	Catherine Montano
Title:	Director, Administrative Policies and Business Contracts
Email:	cathernine.montano@ucop.edu
Phone:	(510) 987-0103
Contact:	Emily LaRue
Title:	Assistant Director, Business Operations Center, Kearney
Email:	elarue@ucanr.edu
Phone:	(559) 646-6079
Contact:	Sally Harmsworth
Title:	Associate Director, Business Operations Center, Davis
Email:	sharmsworth@ucanr.edu
Phone:	(530) 750-1372

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I. POLICY SUMMARY

The University seeks to receive any gifts with close regard to ethics and to do so in a manner that properly acknowledges the donor without compromising the morality of the recipient. All gifts must be properly acknowledged, received, and reported. In some cases the recipient is responsible for filing further forms, such as a California Form 700-U.

II. DEFINITIONS

Cash Gifts: The funds are given without any contractual obligations; the funds are given irrevocably.

Non-Cash Gifts (a.k.a., “In-Kind Gifts”):

- *Tangible property:* Equipment, chemicals, etc., that may be used (or sold so that the proceeds may be used) in the ANR program. Tangible property may be accepted by authorized ANR staff (see below), consistent with the individual’s delegation of authority for the acceptance of gifts.

Note: Gifts in the following forms as detailed in the three items below should be referred before acceptance to the Director, Development Services (see contact information above).

- *Intangible property:* Copyrights, patents, contract rights, royalties, and so on. Such gifts are reported at their fair market value.
- *Real property:* Land and/or capital improvements. Real property valued up to \$50,000 may be accepted by the President. Real property valued in excess of \$50,000 must be submitted to The Regents for acceptance.
- *Securities:* Stocks and bonds.
- *Contributions of Services in the Form of Out-of-Pocket Costs:* The value of the time spent in performing services contributed to UC by a donor (e.g., carpenters, lawyers, and mechanics) may not be reported and may not be treated as a tax deduction by the donor. Out-of-pocket, unreimbursed expenses may be deducted. UC must provide the donor with a written description of the services provided by the donor, and a statement that no goods or services were provided by UC. The donor should also retain receipts for the unreimbursed expenses. The donor should always be advised to consult a tax advisor.

Endowment: A fund for which the principal remains inviolate and only the income may be expended. Gifts for endowment must be referred to the Director, [Development Services](#).

Bequest: Assets received by provision of will or court order following a donor's death. Potential bequests should be referred to the Director, [Development Services](#), who will

confer with The General Counsel of The Regents as per UC requirements.

Private Grants: Non-contractual awards for which one or more of the following characteristics applies:

- A report of research results and/or expenditures is required.
- Testing or evaluating of proprietary products is involved.
- The grantor states a precise scope of work rather than a general area of research.
- Unexpended funds must be returned to the grantor.
- The grantor requests patent rights.
- Private grants will be charged UC Indirect costs unless the grantor's policy does not permit it. The decision to classify a particular contribution as a grant cannot be made by the presence or absence of any individual characteristic. The contributions must be reviewed in total. Any proposed contribution that has any one of the above characteristics should be referred to the [Director, Office of Contracts and Grants](#) for review and classification. Private grants are processed using procedures set forth in [ANR Administrative Handbook Section 264, Contracts and Grants for Research, Training, and Public Service Projects](#).

III. POLICY TEXT

A. Governing Policy

The solicitation and acceptance of gifts is generally governed by the UC Gift Policy as set forth in the Development Policy Manual.

B. Non-Cash Gift Valuation

1. ANR does not determine the value of non-cash gifts. It is the donor's responsibility to place a value on non-cash gifts for their use in claiming a tax deduction, and to so advise ANR in writing. Prior to ANR's receipt of such written notice, ANR may identify an estimated value for internal business operation purposes only (e.g., inventory control).
2. Tax Reporting Requirements
 - a. Donors should always be advised to consult a tax advisor and/or [IRS Publication 561](#) in determining the value of donated property.
 - b. IRS Form 8283, Noncash Gift Deductions
 - i. Donors are required to file [IRS Form 8283, Noncash Charitable Contributions](#), Section B for all donations in excess of \$500, but not in excess of \$5,000. The donor must complete Section B of [IRS Form 8283](#) when the non-monetary gift is in excess of \$5,000. In addition,

donors must obtain a qualified written appraisal. The authorized accepting ANR office must sign Section B as the donee.

- ii. If [IRS Form 8283, Noncash Charitable Contributions](#) is filed by a donor, and if ANR subsequently sells, exchanges, or otherwise transfers or disposes of the gift within a two (2) year period, the accepting ANR office must file [IRS Form 8282, Donee Information Return](#). [IRS Form 8282](#) need not be filed if the item was originally valued at \$500 or less or if the item is consumed or distributed without consideration (i.e., without exchange for something in return) for a purpose that fulfills the function of the ANR unit recipient,

C. Purpose Of Gifts

1. Gifts are solicited and accepted by ANR to support research, training, and public service programs.
2. With respect to private grants, UC policy specifically prohibits use of UC facilities for research of a purely commercial nature (reference [UC Regulation No. 4](#)).
 - a. Acceptance of proposed gifts for testing, studies, and other investigations should be carefully reviewed to ensure compliance as described above. Documentation associated with such gifts shall not reference trade names or use of the gift for the sole purpose of conducting a test.
 - b. On occasion, a donor may wish to provide funding to ANR for testing a proprietary product(s) where private facilities do not exist for such purposes. Such funding would be considered a private contract/grant and as such, must be reviewed by [ANR's Director, Office of Contracts and Grants](#).

D. Indirect Cost Charges (A.K.A. "Gift Processing Fees")

Cash and non-cash gifts to ANR are not subject to UC indirect cost charges.

IV. COMPLIANCE / RESPONSIBILITIES

The University of California (UC) division of Agriculture and Natural Resources (ANR) department responsible for gift administration is [Development Services](#). The below comprises a very general overview of UC gift policy. Questions regarding specific situations should be referred to the Director, [Development Services](#) or to the local contacts referenced above. For procedural questions, the ANR [UCCE Regional Procedures Guide](#) can be very helpful. Additional references are provided at the end of this section.

V. PROCEDURES

A. Authority To Solicit And Accept Gifts

1. Gifts may be solicited and accepted as detailed [here](#).

B. Procedures for Processing (See Also [Regional Procedures Guide](#))

1. Acknowledgment

The recipient of a gift should immediately acknowledge its receipt in writing. The acknowledgment letter may express appreciation for the gift, but it should not imply official UC acceptance, unless the writer has been delegated the authority to accept gifts in the amount of the corresponding gift.

2. Conflict of Interest, Form 700-U

[California Form 700-U](#), Statement of Economic Interest must be completed and signed by the recipient before the acceptance of gifts earmarked by the donor for a specific research project or for use by a specific recipient, provided the gift or the aggregate of gifts over a 12-month period from the donor is

\$500 or more. In addition, a [California Form 700-U](#) must be filed within 90 days after funds have been completely expended. In the case of gifts-in-kind, a Form 700-U is required only before acceptance. See [California Form 700-U Instructions](#) for additional information.

[California Form 700-U](#) should accompany the gift file through the approval procedure. When a recipient discloses an economic interest, a committee must review the circumstances of the donation and decide whether or not the gift may be accepted. In the case of a positive financial disclosure on the [California Form 700-U](#), the Regional Director (or other responsible administrator) will forward the entire gift file to the Assistant Vice President of Administrative Services for coordination with the review committee. An official acceptance letter should not be sent to the donor until the review committee findings are available.

A [California Form 700-U](#) is also required within ninety (90) days after expiration in case of a private contract or grant after funds have been completely expended in the case of a gift. The recipient of the funds will be notified when such a form is required.

3. Report of Tender of Gift

This form is required and sets forth the name of the donor, the purpose for which the gift is given, and any specific terms or conditions of the gift.

4. Gift/Private Grant Acceptance Report (UDEV 100)

Use of the UDEV 100 form is mandatory for gifts of \$1,000 or more and all gifts for endowment and gifts of real property. It should also be used to report private grants.

5. Cash Gifts

- a. Recipient. Upon receipt of a check, the recipient should transmit it immediately to the appropriate administrator, along with the gift packet (a copy of the acknowledgment letter, a copy of the gift received the donor letter (if any), the Report of Tender of Gift, and the UDEV 100 if required).
- b. The gift packet must be forwarded immediately, in accordance with your office procedures, to the individual with the appropriate delegation of authority for gift acceptance. Consult your individual office procedures for detailed instructions regarding protocol and proper handling of original documents and copies. For more information on procedures, contact:
 - i. County Offices: Contact the Chief Administrative Officer in your Regional Office (reference contact information on page 1 above) or visit the [UCCE Regional Procedures Guide section on Gifts](#).
 - ii. Statewide Programs: Contact [Principal Analyst Rippee](#) in the Office of the Assistant Vice President [Office of the Assistant Vice President - Programs](#).
 - iii. Research and Extension Centers: Contact the [Associate Director - Research and Extension Centers](#).

6. Non-cash Gifts

Non-cash gifts, also known as gifts-in-kind, should be processed following the procedures outlined above.

7. Unsolicited Gifts

Offers of all unsolicited gifts should follow the approval process given above before acceptance. Unsolicited gifts-in-kind valued in excess of \$500 should be cleared with the Regional Director or the [Director, Development Services](#) before taking delivery.

C. Administration Of Gifts

1. To meet required legal and fiduciary standards, recipients (e.g., ANR personnel) of gifts will be personally responsible for using the funds or personal property in accordance with the specified purposes, terms, or conditions of the donor.
2. Cash gifts will be administered in the following manner:
 - a. Gifts donated to the UC should be made payable to "The Regents of the University of California."

- b. Gifts will be administered as UC funds in accordance with established UC policies and procedures.
 - c. Checks may be in the full amount of the donation or may represent an installment payment on a pledge. If the check represents an installment payment, mention should be made of the full amount of the donation and the dates the additional payments may be expected.
 - d. Funds are not available for use until the gift has been officially accepted and deposited.
3. Gifts-in-Kind of inventoried equipment will be added to UC inventory by the receiving department. (Questions may be directed to one of the contact persons identified on page 1 above.). The staff person who has custody of the equipment will ensure that it is given proper care and maintenance in accordance with UC standards.

D. Fundraising Campaigns

1. Fund-raising campaigns are defined as organized efforts to solicit gifts and grants for any UC purpose from multiple private sources such as individuals, firms, corporations, groups, and foundations.
2. Authority
The Vice President – ANR has been delegated authority, subject to the conditions set forth below, to approve and conduct fundraising campaigns for support of projects within ANR:
 - a. With goals not in excess of \$500,000 for support of capital improvement projects.
 - b. With goals not in excess of \$5,000,000 for support of projects that do not involve capital improvements. Campaigns seeking funds in excess of the above amount must be submitted by the [ANR Vice President](#) to the UC President for approval and submission to The Regents.
3. This policy does apply to:
 - a. All funds to be administered by UC or raised in the name of UC, and
 - b. All fundraising campaigns for the benefit of UC, whether conducted by Cooperative Extension, Statewide Programs, official UC support groups such as the California 4-H Foundation, or individuals or organizations outside UC.
4. This policy does not apply to:
 - a. County 4-H Councils or clubs or other volunteer organizations with similar financial controls when raising funds to support their programs or activities,
 - b. Instances where family or friends of a deceased person announce that

- memorial contributions may be sent to UC in lieu of flowers or other remembrances, and
- c. Annual fund gift campaigns.
5. Procedures
- Proposals for fundraising campaigns will be forwarded through appropriate administrative channels to the Director, [Development Services](#) who will arrange for the review and approval by the [ANR Vice President](#) or for preparation of an agenda item for submission to The Regents.
6. All fundraising activities shall conform to established UC programs and policies and be coordinated with [Development Services](#). Gifts and grants received as a result of fundraising campaigns shall be accepted in accordance with established UC policies as set forth above.
 7. All solicitations will contain the following disclaimers. The disclaimers may appear in fine print and may be placed discreetly on solicitation materials.
 - a. All gifts are tax deductible as prescribed by law.
 - b. Privacy Notice as required by the 1977 California Practices Act: The information you provide will be used for University business and will not be released unless required by law.
 - c. The Donor Consent statement is strongly recommended, particularly if publication of donor listings is a possibility: Should you wish that your name not be included in any publications of donor listings, please notify us.

VI. RELATED INFORMATION

- ANR [Development Services](#)
- ANR [Contracts and Grants](#)
- ANR UCCE [Regional Procedures Guide](#)
- Regents [Policy on Fundraising Campaigns](#)
- University of California [Development Policy Manual](#)
- University of California [Delegation of Authority 0225](#), *Authority to Return Gifts*
- University of California [Delegation of Authority 0950](#), *Approval by Receipt of Gift of Real Property*
- University of California [Delegation of Authority 2011](#), *Solicit and Accept Gifts*
- University of California [Delegation of Authority 2018](#), *Approve and Conduct Fundraising Campaigns*

- University of California [Delegation of Authority 2168](#), *Allocation and Reallocation of Gifts*
- University of California [Review of Gifts/Grants for Research](#)
- University of California, Treasurer of The Regents [General Endowment Pool](#) Annual Brochure
- University of California [Accounting Manual](#)

VII. FREQUENTLY ASKED QUESTIONS

VIII. REVISION HISTORY

July 2017:

Policy format updated.