



Note: Fundraising for other groups or organizations and the giving of gifts to individuals, businesses or organizations are two different things. For fundraising please see [Guidelines for Fundraising to Benefit Groups or Organizations by 4-H Units and VMOs](#) for additional information.

1. Can 4-H units and VMOs give cash gifts to individuals?

The giving of cash gifts (cash or checks) to individuals is not allowed. However, honoraria payments are permissible (see #2 below). Scholarships or awards for which criteria and a selection process have been clearly outlined are allowed, as they are not considered gifts.

2. Can presenters and judges for 4-H events and activities be given cash gifts for recognition of an educational or other service provided?

Yes, honoraria payments or an award granted in recognition of an educational or other special service provided to 4-H by external parties (i.e., individuals who are not UC employees and/or 4-H Youth Development Program (YDP) staff) are permissible. All cash gifts (of any amount) must be paid by check from a University account using the honoraria process. See [Honorarium Processing for 4-H Payments FAQ](#).

3. Can 4-H units and VMOs give cash gifts to businesses or organizations?

No, the giving of cash gifts (cash or checks) to businesses or organizations is not allowable. Gifts may, however, be given to the California 4-H Foundation whose charitable mission is to raise financial resources for the benefit of the California 4-H YDP. All gifts to the California 4-H Foundation must be consistent with the purpose of the funds raised by the 4-H unit or VMO and the intent of the original donor(s). Also see #6 and #9 below for sympathy gifts.

4. Why can't 4-H units and VMOs give cash gifts to individuals, businesses or organizations?

For tax reasons, it is against University policy to donate cash gifts (cash or checks) to individuals, businesses or organizations.

5. Can 4-H units and VMOs give non-cash gifts to individuals, businesses or organizations?





4-H units and VMOs may present non-cash gifts to individuals, businesses or organizations if it can be demonstrated that the gift benefits the 4-H YDP or is clearly necessary to the 4-H YDP's fulfillment of its role as a good community citizen. Non-

cash gifts may only be given for the purposes of **appreciation, recognition, incentive or sympathy** (in the event of death, major illness or severe accident of an individual associated with the 4-H YDP or a member of the individual's family or household).

Allowable non-cash gifts include: Tangible personal property (mugs, t-shirts, etc.), mementos and non-negotiable gift certificates and gift cards (i.e., stored-value bank, department store or other retail cards that are not transferable and cannot be redeemed for cash or used to reduce the balance due on an account with the merchant). Specific limits and procedures are outlined in below in #6 and #8, respectively.

Examples of individuals, businesses and organizations that may be presented with a gift on behalf of the 4-H YDP include, but are not limited to, the following:

Recipient	Purpose
A presenter or keynote for a 4-H event or activity	to express appreciation
A judge of a 4-H event or activity	to express appreciation
An elected or appointed official	to express appreciation or to promote goodwill
A donor or potential donor	to acknowledge a contribution, to recognize service, to promote the 4-H YDP or to promote good will
A volunteer, including a former UC/4-H YDP retiree	to acknowledge the contribution of time or other resources or for participation in a 4-H YDP sponsored activity
A youth or volunteer	for participation in a research study, completion of a survey or questionnaire or for participation in a 4-H YDP sponsored event
A youth or volunteer	to encourage participation in a 4-H YDP sponsored event
A civic or cultural organization or a member of the local community	to promote goodwill
A church	to express appreciation for allowing the use of their space free of charge
A UC employee or 4-H YDP staff	for recognition, length of service, retirement, prize or sympathy



Gifts may not be presented to any elected official, candidate for public office, organization, business or committee when the gift is a contribution to a political campaign or referendum. Gifts may not be presented to a religious entity or official when the gift is a position on the church teachings. As well, gifts may not be presented

to any person with whom the presenter has an outside business relationship (i.e., where any conflict of interest – whether perceived or real – exists).

6. Are there limits to the value of non-cash gifts that may be given to individuals, businesses or organizations?

Yes. Sympathy gifts such as flowers, candy or a book are limited to \$75 per individual per year. Alternatively, sympathy gifts allow for a cash contribution to an organization in memory of or in support of an individual or cause in lieu of a gift of tangible personal property. Promotional items (e.g., t-shirt, mug, pen or similar items that bear the 4-H name and/or emblem) are limited to \$75 per individual, business or organization per year. The cost of appreciation, recognition or incentive items of more than minimal value (e.g., mementos, a plaque, watch, logo item, book, non-negotiable gift certificates or gift cards) may not exceed a combined total value of \$250 per individual, business or organization per year from all 4-H units and VMOs in a county. The cost of such gifts must be reasonable in relation to the actual or expected benefits.

7. Are there any funding restrictions for use of 4-H unit and VMO funds to purchase non-cash gifts for individuals, businesses or organizations?

4-H unit or county program fees, monies from 4-H fundraising activities and donations/gifts received by the 4-H unit or VMO may be used to purchase gifts in accordance with this policy and are subject to any restrictions on those funds.

8. How should the payment for cash and non-cash gifts be documented?

Requests for payment or reimbursement of cash and non-cash gift expenditures must be submitted in writing to the 4-H unit or VMO and approved for payment via an adopted budget or action by the unit or VMO to approve the payment. The written request for payment must include the name, title and occupation of the gift recipient(s) or name of the business or organization as well as the purpose of the gift. This documentation should be maintained as part of the unit's or VMO's treasurer documentation and submitted to the peer review or audit committee each year. Additionally, the 4-H unit or VMO budget and ledgers should also state the purpose of the gift as well.





The purpose of the gift should be documented in writing and accompany the gift to the individual, business or organization (e.g., in a letter or card). In most cases, the promotion of goodwill in the community, to express appreciation or to acknowledge the contribution of time, money or resources is an acceptable purpose (see #5 above for examples). If gifts are given to a church or elected official, candidate for public office, organization, business or committee, in addition to the purpose, the 4-H group must

state in writing that the 4-H YDP is not taking a position on the church teachings, etc. or that the gift is not a contribution to a political campaign or referendum.

9. Can 4-H units and VMOs make donations to families or memorial funds?

Sympathy gifts may be given to the family as long as they do not exceed \$75.00. Alternatively, sympathy gifts allow for a cash contribution to an organization in memory of or in support of an individual or cause in lieu of a gift of tangible personal property.

10. Can 4-H units and VMOs establish a memorial fund?

No. 4-H units and VMOs may not set up a memorial fund in the name of the deceased. However, they may give a sympathy gift to the family or a memorial fund established by someone else (see #9 above).

11. Can we do service learning projects where individuals, businesses or organizations receive supplies and materials?

Yes. These policies do not pertain to service learning projects that may benefit individuals, businesses or organizations. 4-H members may use 4-H unit or county program fees or monies raised from fundraising activities and gifts (subject to any restrictions on those funds) to carry out service learning projects. For more information and helpful service learning tools for youth and volunteer leaders, visit: <http://www.ca4h.org/Projects/Citizenship/ServiceLearning/>. Also see [Fundraising to Benefit Groups or Organizations by 4-H Units and VMOs Frequently Asked Questions](#) document.



Gifts to Individuals, Businesses or Organizations
By 4-H Units and VMOs
Frequently Asked Questions

University of California
Agriculture and Natural Resources



The University of California, Division of Agriculture & Natural Resources (ANR) prohibits discrimination or harassment of any person in any of its programs or activities (Complete nondiscrimination policy statement can be found at <http://ucanr.org/sites/anrstaff/files/107734>.) Inquiries regarding ANR's equal employment opportunity policies may be directed to Linda Marie Manton, Affirmative Action Contact, University of California, Davis, Agriculture and Natural Resources, One Shields Avenue, Davis, CA 95616, (530) 752-0495.

