A. Definitions

1. Gift

A gift may not include an implicit or explicit statement of exchange; quid pro quo; or purchase of services, goods, or other exclusive information not shared by others.

   a. Characteristics of gifts

      Awards that have the following characteristics ordinarily will be classified as gifts:

      - donor imposes no contractual conditions, requirements and/or restrictions, written or oral
b. **Types of gifts**

To be classified as a gift and entitle the donor to a tax deduction, a gift must support the University's educational or medical goals. Gifts that may be accepted include:

- Funds (cash, check, electronic fund transfer, credit card charge)
- Securities (stocks, bonds, mutual funds)
- Life Insurance
- Real estate
- Deferred (unitrust, gift annuity, pooled income funds)
- In-kind
  - Equipment
  - Vehicles
  - Computer software/hardware
  - Food/catering
  - Artwork
  - Books/periodicals
  - Jewelry/coins/precious metals
  - Plants/trees
  - Substances

Note: Environmental Health & Safety must be notified prior to acceptance of in-kind gifts of potentially hazardous substances (chemicals, paints, inks, cleaning agents, asbestos materials, compressed gases).

Questions on acceptance of gifts should be directed to the Gift Administration, at (949) 824-5751.

2. **Grant, Contract, or Agreement**

An award which has one or more of the following characteristics ordinarily will be classified as a grant, contract, or agreement:

- provision for audits by or on behalf of the grantor
- grantor will receive or be entitled to receive some consideration, such as a detailed technical report of research results, a summary appraisal of product, or a report of expenditures
- testing or evaluating of proprietary products
- the research, training, or service is directed toward satisfying specific grantor requirements (e.g., terms and conditions stating a precise scope of work to be done rather than a general area of research); or there is a clear reference made with regard to a research project or proposal title
- a specific or implied period of performance
- termination is at the discretion of the grantor
- funds unexpended at end of period shall be returned to the grantor
- intellectual property, data, or patent rights ownership is requested by the grantor
- limitations placed on the dissemination (publication) of results of the research.

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**B. Classification of Awards**

1. Judgment must be exercised in order to classify the gift/grant in accordance with the intent of University policy. The decision as to whether a particular award should be considered a gift cannot be made based upon the presence or absence of a single characteristic or criterion. The award must be reviewed *in toto* in order to determine its proper classification. Classification shall be the initial responsibility of University Advancement (UA), but in some cases, the documentation will be forwarded to [Sponsored Projects Administration (SPA)](http://www.policies.uci.edu/adm/procs/600/680-11.html), in the Office of Research Administration, for final review.

2. Before the University can accept private funds in support of a specific project, the project must be reviewed and approved at
the department and school level. When an award from a private sponsor is sent directly to the principal investigator, the initial review, approval, and determination as to gift or grant status shall be made by the department and school. All appropriate documents shall be forwarded to UA for formal review and classification. If necessary, UA forwards the documentation to SPA for further review. SPA reviews the award for compliance with University policies including University Regulation Number 4, patents and copyrights, use of human subjects and of biohazard materials, space requirements, indirect costs, etc. The information provided should be sufficient enough that SPA can complete a timely review and classification.

C. Processing Awards from Private Sources

1. Gifts

All gifts received by department representatives, whether for The Regents or The UCI Foundation, are to be deposited immediately upon receipt. The Online Gift/Pledge Acceptance form is completed for each gift or pledge from a non-governmental source and sent to University Advancement, Office of Gift Administration, accompanied by:

- Original gift letter and all other correspondence or material that accompanied the gift letter
- Original check
- Copy of acknowledgment letter
- Principal Investigator's Statement of Economic Interests, Form 730-U, if required (see 2. Grants)

   a. UC Regents Gift

   If the gift is for the UC Regents, a Deposit Advice and an Online Gift/Pledge Acceptance form are completed. The original check along with the documents listed above are sent to University Advancement, Gift Administration.

   b. UCI Foundation Gift

   If the gift is for The UCI Foundation, an Online Gift/Pledge Acceptance form is completed. The original check along with the documents listed above are sent to University Advancement, Gift Administration.

   c. Services Rendered

   If the check is payment for services rendered where there is no gift component, it is deposited to a more appropriate account rather than a gift account.

2. Grants (when a proposal was not formally submitted to an agency via SPA)

   a. Before an award can be accepted, a grant must be reviewed/accepted by the Director, Sponsored Projects Administration. The department/school provides SPA with an original copy of the:

      - UCI Administrative Approval Form, one with original signatures
        (This form is generally used to obtain the various campus approvals required by the University before a proposal may be submitted to an extramural sponsor for support of a research, training, or public service project.)
      - Proposal/Project Summary (submit two copies to SPA)
      - Budget (apply appropriate Indirect Cost rate as required on the Administrative Approval Form)
      - Award document
      - Copy of check, if any
      - Principal Investigator's Statement of Economic Interests, Form 730-U, one with original signatures.

      NOTE: Unless listed on the "Exception List," the Statement of Economic Interests is to be completed for all research projects which are funded in whole or in part:

      - through a contract or grant of $250 or more, or
      - by a gift earmarked by the donor for a specific research project or a specific principal investigator, provided the amount of the gift, or the aggregate over a 12 month period from the same donor is $250
b. Review and reporting responsibilities are assigned to SPA. SPA sends a copy of its award synopsis letter to the Development Office, and to University Advancement in lieu of an Online Gift/Pledge Acceptance form.

c. When a contract, purchase order, or agreement (for research, training, public service) is received and no proposal was submitted to an agency via SPA, such documents must be reviewed and signed by the Director, Sponsored Projects Administration. The department/school provides SPA with the same documentation listed for gifts.

Contractual agreements are not reported to the Development Office.

D. Acceptance and Administration of Awards from Private Sources

1. Awards classified as gifts by SPA are transmitted to and administered by University Advancement. No indirect costs are assessed.

2. Awards classified as grants or contracts are administered by SPA (see UC Contract and Grant Manual). Awards are subject to indirect cost recovery and the research review process utilized for privately funded and government contracts and grants.

3. All gifts/grants from private sources are to be reported to the Office of the President.

   a. A summary report of gifts under $5 million is prepared by University Advancement and sent quarterly to the University Gifts and Endowments Office. Gifts of $5 million or over are reported by University Advancement to the University Gifts and Endowments Office on the Online Gift/Pledge Acceptance form.

   b. Grants are reported by SPA to the University Contract and Grant Office through the Corporate Contract and Grant System, and to the University Gifts and Endowments Office by a copy of the OCGA acknowledgment letter.

4. When appropriate, acknowledgment letters for gifts are prepared by University Advancement for signature by the Chancellor or other administrator.

5. Any substantial donor receives regular report letters, particularly if the support is for a specific project or department in response to a written proposal.