



# UC San Diego

## Policy & Procedure Manual

---

[Search](#) | [A–Z Index](#) | [Numerical Index](#) | [Classification Guide](#) | [What's New](#)

### GIFTS AND ENDOWMENTS

**Section: 410-7**

Effective: 09/23/2024

Supersedes: New

Review Date: 09/23/2027

Issuance Date: 09/23/2024

Issuing Office: [Advancement](#)

---

### POLICY ON FACULTY GIFTS IN SUPPORT OF THEIR OWN RESEARCH

#### I. REFERENCES

[University of California Development Reference Guide](#) (the Guide)

#### II. INTRODUCTION

Gifts to the University from University employees to support their own activities may be accepted if the purpose of the gift is to support bona fide University activities or purchases.

Such gifts must be subject to University policies and procedures for expenditure. The University should not put itself in the position of acting as a conduit for funds for which employees claim a deduction that is likely to be disallowed by the Internal Revenue Service.

Therefore, procedures should provide for approval of expenditures by the Department Chairperson or Dean in order to ensure that the University's use of the gift supports its tax deductibility.

No campus is obligated to accept a gift that it considers inappropriate.

#### III. SCOPE

This policy applies to gifts from faculty at UC San Diego made in support of their own research including those who work at off-campus locations and medical center facilities.

#### IV. POLICY SUMMARY

The [University of California Development Reference Guide](#) (the Guide) provides detailed guidance on solicitation and acceptance of private gift funds to UC campuses and campus foundations, along with the associated IRS regulations, reporting requirements for all University of California Gift Processing offices, and references to related UC policy and procedures.

#### V. GIFTS DEFINED

Gifts and their related characteristics are defined per [the Guide, Section III. B.1.](#)

#### VI. GIFTS TO SPECIFIC INDIVIDUALS

Gifts to specific individuals are defined per [the Guide, Section I.B.4](#)

The key to a charitable gift is that the donor's intent must ultimately be for the benefit of the general public. The Guide states: "So long as the conditions of a gift are not an obvious attempt

## University of California San Diego Policy – PPM 410-7

### PPM 410-7 Policy on Faculty Gifts in Support of Their Own Research

---

to channel the proceeds to certain individuals, the donor may impose conditions that limit the recipients of the gift and still receive a charitable deduction. Gifts that are made for research projects, even when carried out by named individuals (e.g., "cancer research under the direction of Dr. Smith"), would normally be tax deductible, since the ultimate beneficiary is the general public."

#### VII. PROCEDURES

UC San Diego and the UC San Diego Foundation may accept charitable gifts from faculty to benefit their own research. The parameters of these donations must adhere to the following requirements:

- All gifts must meet the requirements stated in the Guide. Gifts must be voluntary, given without consideration, and placed under the full control of UC San Diego or the UC San Diego Foundation. Gifts may not provide a personal benefit to the donor other than recognition and disposition of the gift in accordance with the donor's wishes.
- Faculty making gifts to benefit their research will be required to sign and provide to Gift Services the statement as noted in **Appendix A**, attesting to their understanding of the nature of the gift and the related UC requirements.
- For gift accounting fund purposes, the fund for this type of gift will be set up to ensure that the Department Chair, Dean, or other academic leader is responsible for overseeing the fund. This person is responsible for reviewing and approving the specific expenditures of the gifted funds from faculty. Such reviews are to assure the expenditures meet the criteria noted in the Guide for bona fide university business research and/or department purposes, and not for personal benefit of the donor.
- The donor may not direct expenditures from the fund.
- Gifted funds from faculty may not be used as a source for the payment of any component of the salary or benefits of that faculty donor.

#### VIII. RESPONSIBILITIES

- A. Department Financial Personnel:** Inform and advise faculty donors about this policy; ensure adherence to the policy related to expenditure reviews by appropriate academic leadership in the unit; and ensure that the gifted funds are not expended on the faculty donor's salary and benefits.
- B. Department Chairs and Chiefs, Deans, and Vice Chancellors:** Review and approve the expenditure of gifted funds from faculty for their own research, ensuring consistency with donor intent for use in research, and that uses do not include expenditures for the faculty donor's salary or benefits or any other unallowable expense.
- C. UC San Diego Office of Gift Services:** Ensure faculty provide the gift attestation in Appendix A for each charitable gift for the purpose of supporting their research. Notify Department representatives when new gifts are made to these funds with a link to this policy. Review for adherence to charitable gift regulations in general. Establish and maintain gift accounting funds with overseers as noted in this policy and annotate these gifts in the donor database.

#### IX. FORMS

See Appendix A: [Faculty Disclosure of Gifts in Support of Own Research](#)

**X. REVISION HISTORY**

09/23/2024 This policy was originally issued.



# UC San Diego

## Policy & Procedure Manual

[Search](#) | [A-Z Index](#) | [Numerical Index](#) | [Classification Guide](#) | [What's New](#)

### GIFTS AND ENDOWMENTS

**Section: 410-7**      **APPENDIX A**

Effective: 09/23/2024

Supersedes: New

Review Date: 09/23/2027

Issuance Date: 09/23/2024

Issuing Office: [Advancement](#)

### APPENDIX A

#### Disclosure for Faculty Making Gifts to Support Their Own Research:

I write to disclose I am making a charitable gift to UC San Diego for the purpose of supporting my own research activities in the Department/Section of \_\_\_\_\_, Division/School of \_\_\_\_\_, in the amount of \$\_\_\_\_\_.

I am aware that gifts to the University from University employees to support their own activities may be accepted if the purpose of the gift is to support bona fide University activities or purchases. Such gifts must be subject to University policies and procedures for expenditure.

I am further aware that a charitable gift must be given with charitable intent, meaning a gift must be voluntary and given without consideration, with no expectation or requirement for the donor to receive remuneration or personal benefits from or in return for the gift. To qualify as a charitable gift, donors must fully relinquish control and oversight of the gift to the University.

I understand that the University will not act as a conduit for funds for which employees claim a deduction that is likely to be disallowed by the Internal Revenue Service (i.e., transactions that do not meet the criteria to qualify as a gift as described above). Administration of the gift must ensure that the University's oversight over and use of the gift supports its tax- deductibility.

I understand that University policy prohibits the use of the gift funds in a way that provides me, as the donor, with personal benefit such as personal travel and entertainment. I further understand that my gifts may not be used as a fund source to pay salary and benefits to me. Decisions on how to use my gift to support the costs of my research or academic work must be made by the Department Chair or the Dean who oversees the donated funds.

I have received a copy of PPM 410-7, Policy on Faculty Gifts to their Own Research, read the policy and agree to abide by its terms. <https://adminrecords.ucsd.edu/ppm/docs/410-7.html>.

\_\_\_\_\_  
Faculty Member Signature

\_\_\_\_\_  
Date

\*Questions about PPM 410-7 or this form should be addressed to UC San Diego Gift Services at 858-534-8159.