Topic
Financial Administration [1]

Policy Number
300-23

Reviewed Date
April 25, 2014

Responsible Office
- Office of University Development and Alumni Relations [2]

Purpose
This policy outlines the conditions under which financial or materiel contributions and donations may be made by the University and establishes approval authorization. An update to this policy has been made to move the responsible owner to University Relations.

Policy

A. Financial support of certain non-profit organizations by the University may be appropriate when the contribution serves to enhance and further the University's multiple missions of education, research, patient care, and community services.

B. A cash contribution may be made to a charitable organization in lieu of a sympathy gift up to the policy limit (see UC Business and Finance Bulletin G-41, Employee Non-Cash Awards and Other Gifts [3], for the dollar limit). Such contributions must be accompanied by a transmittal letter on official University letterhead, which states that the donation was made on behalf of the University.

C. State and federal funds may not be used for the purpose of charitable contributions; approved contributions may only be charged to departmental unrestricted funds.

D. University funds, regardless of source, may not be used for partisan political purposes (e.g., the election of candidates to public office, in support of political organizations, or for purposes of political advocacy regarding political issues).

E. Costs of attendance at political and charitable fundraising events are covered by this policy.

F. Provided that clear title of ownership exists, donations of equipment or supplies may be made to public and non-profit organizations supported by the appropriate dean or vice chancellor. Such donations must be authorized by Distribution and Storage and made in accordance with UC Business and Finance Bulletin. BUS-38, Disposal of Excess Material and Transfer of Federally Funded University-Owned Material. [4]

G. Approval Authorization
- Vice Chancellor University Relations and Strategic Communications has been delegated authority to administer a selective program of charitable giving and support for the community on behalf of the campus.
- Requests for payment of contributions by departments must be approved by the head of
requesting department or an individual with singing authority and submitted for review and approval by the Vice Chancellor-University Relations or specified designate.

- Contributions in excess of $1,000 require the additional approval of the Chancellor or designee.

Responsibilities

- Office of University Relations and Strategic Communications has the responsibility to protect the mission of the University so that contributions and donations are made to appropriate parties and for appropriate reasons. In addition, periodically work with the Campus Controller's Office to ensure policy is up to date.

- Campus Controller's Office, Accounts Payable Unit has the responsibility to ensure appropriate approvals have been obtained and applicable UC policies are adhered to prior to distribution of payment. In addition, the Campus Controller's Office, Accounts Payable Unit has the responsibility to maintain and update this Campus Administrative Policy in accordance with applicable policy changes/additions to contributions and donations.

Procedures

An online Payment Request Form, available through BearBuy, must be used to request a contribution payment. The online Payment Request must include:

- A statement describing how the contribution relates to the University's mission.
- Other relevant supporting documentation (e.g. invoice, correspondence) must also be attached.
- Contributions/Donations are charged to the appropriate GL expense account.

Related Policies

- 050-17 - Communication with Community Organizations [5]
- 200-11 - Equipment Management [6]
- 200-25 - Capital Asset Surplus [7]
- 300-25 - Entertainment and Meeting Expense [8]
- 300-30 - Dues and Membership Fees [9]

References

- UC Business and Finance Bulletins [10], Office of the President
- UC Business and Finance Bulletin, G-41, Employee Non-Cash Awards and Other Gifts [12] (G-41)
- UC Business and Finance Bulletin, G-42, Gifts Presented to non-Employees on Behalf of the University [13] (G-42)
- UCSF Controller’s Website [14]