I. Purpose

A. This section provides the policy and procedures related to non-cash gifts presented for business purposes on behalf of the University to non-employees, students, or outside organizations.

B. The following related issues are not covered by this section and are addressed as noted:

1. Employee gifts and awards (Section 380-50 and Personnel Policies for Staff Members (PPSM), Policy and Procedure 34).

2. Entertainment and hospitality expenses for non-employees or outside organizations (Section 330-80).


II. Policy

A. The presentation of gifts to non-University individuals or organizations is permitted when the gift benefits the University, is in furtherance of a University business purpose, and is clearly necessary to the University's fulfillment of its role as a good community citizen, as described in Business and Finance Bulletin (BFB) G-42.

B. Gifts must be presented on a nondiscriminatory basis and only when there is not a conflict of interest (see Section 380-16).

III. Procedures

A. Departments purchase non-cash gifts within the terms and dollar limits set forth in BFB G-42 using a Purchasing Card (P-card) or Departmental Purchase Order (DPO), or an employee may buy the gift and request reimbursement via a Direct Charge (DC).

B. All required documentation, including the documented business purpose for the gift, must be included with copy of DPO or DC, or retained with transaction documentation for P-card.

C. Departments must ensure that the purchase of gifts is allowable by the funding source used.

IV. Roles and Responsibilities

A. Department heads

1. Ensure gifts presented to non-employees conform to the requirements of BFB G-42.
a. Review claims submitted for payment or reimbursement to ensure that appropriate supporting documentation is included and the reimbursement is allowable under the fund source.

b. Approve appropriate requests for reimbursement.
   1) This authority may not be redelegated.
   2) Department heads may not approve their own request for reimbursement of gift expenses.

2. Request approval for exceptions in advance of purchasing or presenting gifts.

B. The Associate Vice Chancellor--Finance/Controller has the authority to approve exceptions to this policy, including exceptions for gifts to elected or appointed officials.

V. Further Information


VI. References and Related Policies

A. Internal Revenue Service Code Section 274(b), Gifts, (http://www.law.cornell.edu/uscode/html/uscode26/usc_sec_26_00000274----000--html).


F. UC Business & Finance Bulletins G-42, Gifts Presented to Non-Employees on Behalf of the University.

G. UCD Personnel Policies for Staff Members, UC Policy and UCD Procedure 34, Incentive Awards.

   1. Section 300-10, General Travel Policy.
   2. Section 330-80, Entertainment and Hospitality with University-Controlled Funds.
   3. Section 380-16, Conflict of Interest.
4. Section 380-50, Employee Non-Cash Awards.