

Fundamentals of Gifts At UCLA



Gift Services

PARTICIPANT'S MANUAL

October 2009

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I N T R O D U C T I O N

Fundamentals of Gift Management

UCLA's successful fund raising program has resulted in larger and more complex gifts. Development and Campus Business officers play a key role in helping ensure gifts are quickly processed to benefit UCLA departments.
course designed as a hands-on training

The Fundamentals of Gifts course is designed as an introduction to gifts at UCLA and to enhance the participant's awareness and understanding of the of policy, tax, accounting and practical aspects of gift solicitation and administration.

The topics covered will include:

- Donor Relations and Development Services
- Distinguishing a gift from a grant or contract
- Directing gifts to The UCLA Foundation or The Regents
- Gift Flow Overview
- Mass Solicitations
- Management of Regents Gift Funds
- Management of Foundation Gift Funds/ Monetary Transfers
- Gift Agreements, Chairs & Namings
- Gifts of Securities and Gifts-in-Kind

The materials in this manual are intended to supplement the discussion topics presented in the course. Workshops are also provided which provide more in-depth coverage of selected topics and build on the information provided in this introductory course.

UCLA DEVELOPMENT DONOR RELATIONS

UNDERSTANDING GIFT CREDIT

for Internal Use by Development Staff & FIM

There are two main types of gift credit assigned to donors. While primary credit is easy to understand, associated credit may be more difficult to determine. Associating living individual donors with all of their sources of personal giving is an integral part of gift processing. To accomplish this, and ensure that each individual gets the appropriate recognition they deserve, sub-categories of associated gift credit have been created, as shown below.

- I. **PRIMARY** (legal, hard) - Primary credit is assigned only to the legal donor (donor of record) and is also known as "hard" credit.

- II. **ASSOCIATED** (soft) - Associated credit assigns gift credit beyond the donor of record and is also known as "soft" credit. The following categories of associated credit have been created. Associated credit is also used for recognition purposes.
 - A. **GPrimary** – Assigned to the individual that is most closely associated to the gift or area where the gift was designated.

 - B. **GJoint** – Assigned to the spouse or domestic partner of GPrimary (Item IIA).

 - C. **Joint** – Assigned to the spouse or domestic partner of Primary donor (Item I).

 - D. **Group** – Assigned to person when there is more than one individual or couple.

Example: Bruin Foundation is the Primary Donor. Joe Bruin receives GPrimary credit and his wife Josephine receives GJoint credit. Joe's brother, Jack Bruin receives Group credit.

 - E. **Matching** - Company, corporate foundation and private foundation match to an individual.

 - F. **In-Honor / In-Memory** - Individuals who have a gift made in their honor or memory. These individuals will continue receive associated credit, but it will be at a zero dollar value. (Revised policy as of 01/01/06).

Examples of Primary and Associated Credit

Payroll Deductions

Joe Bruin makes a gift to UCLA through his company's payroll deduction program. The check with the payroll deduction is issued directly from Bruin Industries Inc.

- Joe Bruin receives primary (legal) credit for his payroll gift.
- Bruin Industries Inc. does not receive credit.

Charitable Gift Funds

Joe and Josephine Bruin direct a gift to UCLA through a charitable gift fund they have established with The Jewish Community Foundation.

- The Jewish Community Foundation/Joe and Josephine Bruin Fund receive primary (legal) credit and are provided a tax receipt.
- Joe and Josephine Bruin receive associated credit (group primary and group joint) for this gift for recognition purposes.

Family Foundation

Joe and Josephine Bruin direct a gift to UCLA through their Family Foundation.

- The Joe and Josephine Bruin Family Foundation receive primary (legal) credit and receive a tax receipt.
- Joe and Josephine Bruin receive associated credit (group primary and group joint) for this gift for recognition purposes.

Individual/Family Trust (*Donor directing gift is alive*)

Joe and Josephine Bruin direct a gift to UCLA through their Family Trust.

- The Bruin Family Trust receives primary (legal) credit and receives a tax receipt.
- Joe and Josephine Bruin receive associated credit (group primary and group joint) for this gift for recognition purposes.

Personally Owned Business/Sole Proprietorship

Joe Bruin directs a gift to UCLA from his own law firm.

- The Joe Bruin Law Corporation receives primary (legal) credit and a tax receipt.
- Joe Bruin receives associated credit (group primary) for this gift for donor recognition purposes.

In-Honor Gifts

Gifts made in honor of a living individual. (REVISED POLICY AS OF 1/1/06)

- The honoree receives zero gift-value associated credit for the donation which is noted under the entity profile.
- Event Held in Donor's Honor - UCLA sponsors an event (Joe Bruin Annual Gala) in which a donor is being honored (Joe Bruin). The honoree receives associated credit at a zero value for gifts received through the event.

Memory Gifts

Gifts made in memory of a deceased individual. (REVISED POLICY AS OF 1/1/06)

- The deceased individual receives zero gift-value associated credit for the donation.

Examples of Associated Credit NOT Being Issued

Purchase Table at Event – A company (Bruin Travel) buys a table at an event, i.e., Party on the Pier or Millennium Ball/ Aesculapians Ball.

-
- Guests at table or invitees **DO NOT** receive associated credit (CEO, Director, employee of the company etc).
 - The individual who directed the purchase of the table **DOES NOT** receive associated credit (unless it is his/her own company).

Company Contribution/Signer of Check - A company (Bank of Bruin) makes donation by check.

- The person who signs the accompanying letter or check (i.e. Branch Manager at Bank of Bruin) **DOES NOT** receive associated credit.

Foundation Contribution/Trustee - An independent foundation makes a contribution (Foundation for Bruin Pride).

- The foundation's trustees (often listed on the letterhead) **DO NOT** receive associated credit.

Estate Contribution/Trustee/Lawyer/Family - A gift comes from an estate (Joe Bruin Estate).

- The trustees, lawyers, friends or relatives **DO NOT** receive associated credit.
- The surviving spouse **DOES** receive associated credit if he/she has a profile on Advance (regardless if name is on check). (**Revised Policy**)
- If the deceased donor is not on Advance, a profile will not be created for that individual.

Who determines the type of credit assigned?

Often, it is not obvious which type of credit should be assigned. It is imperative that the Development officer makes the determination and communicates it to Gift Acceptance at the time the gift transmittal is sent in for processing.

If you have any questions regarding when to associate an individual or individuals to a gift, please contact, please contact Sonya Bjork in **Donor Relations at 4-2447** for assistance.

All exceptions to the above policy must be approved in advance by Donor Relations and Development Services.

Updated: August 29, 2006

DISTINGUISHING BETWEEN PRIVATE GIFTS AND GRANTS OR CONTRACTS FOR RESEARCH

Presidential Policy: Review of Gifts/Grants for Research

In a report to the Joint Legislative Audit Committee, August 1, 1978, titled "University of California: Review of Privately Supported Research," the State Auditor General concluded that in many cases monies awarded to the University which should have been classified and processed as grants were classified and processed as gifts.

To clarify this situation and to ensure greater consistency among campuses, the President issued a Policy on Gifts/Grants for Research on July 8, 1980. Following are the guidelines specified in this Policy:

In general, classify funds as gifts when the following characteristics exist:

- **donor does not impose contractual requirements;**
- **funds are awarded irrevocably.**

In general, classify funds as grants or contracts when the following characteristics exist:

- **provision for audits by or on behalf of the grantor;**
- **the grantor is entitled to receive some consideration such as a detailed technical report of research results or a report of expenditures;**
- **testing or evaluating of proprietary products is involved;**
- **the research is directed to 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);**
- **a specified period of performance is prescribed or termination is at the discretion of the grantor;**
- **funds unexpended at end of period shall be returned to the grantor;**
- **intellectual property rights requested by grantor.**

Since in many situations all of the above characteristics will not be present, judgment must be exercised to classify the gift/grant in accordance with the intent of this 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. Rather, one must look at the award as a whole in order to make a judgment as to its proper classification.

Distinguishing Between Private Gifts and Grants or Contracts for Research (cont.)

UCLA Policy 921:

Accepting Support for Research from Nongovernmental Organizations

Issuing Officer:

Vice Chancellor for Research

Responsible Dept:

Office of Research Administration

Effective Date:

November 10, 2005

Supersedes:

UCLA Policy 921, dated 10/15/2002



[View/Print Document](#)

[\[References\]](#) [\[Background/Purpose\]](#) [\[Statement\]](#) [\[Responsibilities\]](#)

I. REFERENCES

1. [University Regulations Revised No. 4](#), Special Services to Individuals and Organizations (APM 020) 6/23/1958;
2. University of California Contract and Grant Manual, [Chapter 1](#), Academic Policy; [Chapter 2](#), Proposal Submission and Award Acceptance/Administration;
3. [UCLA Procedure 910.1](#), Approval and Submission of Contract and Grant Proposals;
4. Memorandum from Associate Vice President Lawrence C. Hershman and University Controller Joseph A. Pastrone, 7/28/1993;
5. Memorandum from President David S. Saxon: Review of Gifts/Grants for Research, 7/8/1980;
6. Memorandum from Chancellor Charles E. Young, 9/24/1982;
7. Memorandum from Chancellor Charles E. Young: Management of Contract and Grant Funds, 3/1/1978.

II. BACKGROUND/PURPOSE

UCLA has traditionally accepted support from nongovernmental organizations. Such support takes many forms and has been used for a variety of purposes including fellowship and scholarship support, capital projects and research. This policy is intended to provide guidance in determining how to classify support from nongovernmental (i.e., nonprofit and for-profit) organizations awarded to The Regents of the University of California for research.

Distinguishing Between Private Gifts and Grants Or Contracts for Research (cont.)

III. STATEMENT

For purposes of this policy support includes, but is not limited to, money, equipment, scarce research materials, knockout mice, etc. Support from nongovernmental organizations for research may be processed as gifts, grants, contracts or Material Transfer Agreements (MTAs) depending on the circumstances of each award. The criteria for determining which awards are to be processed as gifts are not rigid. Rather, the determination that a particular award is, or is not, to be considered a gift is a matter that requires thoughtful judgment.

- A. In general, gifts are awarded irrevocably by individuals or organizations external to the University without any expectation of a quid pro quo and without any contractual obligations imposed upon the University. Gifts are nonrefundable and nontransferable to other institutions. An administrative fee, established by the Chancellor, is imposed on all gifts upon acceptance.

- B. Support from nongovernmental organizations takes on the appearance of grants, contracts or MTAs when it includes requirements such as a specified period of performance; a stipulation that funds unexpended at the end of that period shall be returned to the donor; a specific scope of work statement to be followed; the reporting of expenses incurred on the project; maintenance of auditable financial records; disposition of intellectual property rights; or other conditions or obligations required of the University in order to receive the funds. Grants, contracts and MTAs are all awarded via written agreements.
 1. The intent of most grants is the provision of "financial assistance" to support a specific project proposed by the University on behalf of an investigator. In most cases, only technical and financial reports are required; there are no other deliverables.
 2. Contracts are more typically awarded in response to a call for proposals from a sponsor, commonly specify performance expectations, and in addition to technical and financial reports, obligate the University to provide deliverables on a specified timetable.
 3. An MTA is entered into by a provider and recipient of research material. The intent of the MTA is to protect the intellectual property rights and other rights of the parties while permitting research with the material to proceed. The most common subjects of MTAs are biological materials and chemical compounds. MTAs may also be used to transfer other types of materials including, but not limited to, databases and software. The provider of the materials does not provide research funding for the project. The materials are not to be used in humans.

Gifts, grants, contracts for research and MTAs are all differentiated from sales and services activities in that they provide support for *nonstandardized* testing or other services. Sales and services activities involve the delivery of a standardized product or service at a pre-established, per-unit price that has been approved by the campus Policy Committee on Sales and Service Activities and Service Enterprises (POSSSE).

IV. RESPONSIBILITIES

Distinguishing Between Private Gifts and Grants Or Contracts for Research (cont.)

Before the University can accept support from nongovernmental entities for specific research projects, the proposed project must be reviewed and approved at the department or school or college level, in accordance with established policy for the review of all proposed sponsored research projects.

Research support received from nongovernmental organizations should be reviewed at the department, or school or college level in accordance with criteria listed in Section III, above, and a determination made about appropriate classification of the award. Based on such determination, related documents should be forwarded either to Gift Services, in the case of gifts; the Office of Contract and Grant Administration (OCGA), in the case of contracts and grants; or the Office of Intellectual Property Administration, in the case of MTAs, for acceptance.

Gift Services is responsible for the acceptance of gifts from individuals and nongovernmental organizations. Accounting (including account setup) for gifts made to The Regents is handled by Corporate Accounting. Gift Services will review gift materials, including Tender of Gift forms and other relevant documentation, submitted by departments or schools to verify that funds may be accepted as gifts.

In cases where the classification of a gift is in question, Gift Services will request that OCGA make a determination as to how the funds should be classified. Depending on the outcome of the review, OCGA will advise Gift Services as to whether they should complete the gift acceptance process or notify the Principal Investigator and/or the PI's Departmental Business Office about redirecting the paperwork to facilitate acceptance of the support in another manner.

Office of Research Administration through two of its component units, the Office of Contract and Grant Administration (OCGA) and Extramural Fund Management (EFM), is responsible for the acceptance and administration of contract and grant funds awarded in support of research by nongovernmental (nonprofit and for-profit) and government sponsors.

Office of Intellectual Property Administration is responsible for the negotiation and execution of MTAs.

Issuing Officer

/s/ Roberto Peccei

Vice Chancellor for Research

Questions concerning this policy or procedure should be referred to the Responsible Department listed at the top of this document.

Distinguishing Between Private Gifts and Grants Or Contracts for Research (cont.)

UCLA Policy 910: Management of Sponsored Projects

Issuing Officer:	Vice Chancellor - Research
Responsible Dept:	Office of Research Administration
Effective Date:	July 1, 2002
Supersedes:	UCLA Policy 910, dated 11/1/99

I. REFERENCES

1. [University of California Contract and Grant Manual](#), Chapters 2 and 10;
2. [UCLA Policy 900](#) - Principal Investigator Eligibility;
3. [UCLA Delegation of Authority 250.05](#) - To Solicit and Accept or Execute Certain Extramural Grants and Contracts;
4. [Office of Management and Budget Circular No. A-110](#), Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations;
5. [Office of Management and Budget Circular No. A-21](#), Cost Principles for Educational Institutions;
6. UCLA Office of Contract and Grant Administration [Web site](#).

II. DEFINITIONS

Award: Financial or other support for a specific project being conducted under a Contract, Grant or Cooperative Agreement or gift.

Contract: A written agreement under which the University conducts research, training, public service or other services. Specific obligations are generally imposed on all parties to the Contract and milestones and/or deliverables are often required.

Cooperative Agreement: A version of a Grant in which the sponsor participates in the project along with University personnel.

Grant: A written agreement under which the University conducts research, training, public service or other services. Deliverables other than technical or financial reports are generally not required.

Principal Investigator (PI): A UCLA employee (normally an academic appointee) who has primary responsibility for the scientific and technical conduct, reporting, fiscal and programmatic administration of a Sponsored Project.

Distinguishing Between Private Gifts and Grants Or Contracts for Research (cont.)

Sponsored Project: A specific research, training, public service project or other program that receives support from external sponsors and/or University programs under a Contract, Grant, Cooperative Agreement or Subaward. Support may be in the form of funding, equipment or other material contributions.

Subaward: Agreement that transfers to another organization a portion of the substantive work being conducted under a Contract, Grant or Cooperative Agreement.

III. BACKGROUND

This policy describes the shared responsibility for the administration of Awards accepted as Contracts, Grants, Cooperative Agreements or Subawards at UCLA. Through designated officials with delegated authority, UCLA solicits and accepts Awards on behalf of The Regents of the University of California from a variety of organizations for organized research, instruction and training, and other sponsored activities (i.e., public service, community service, health service projects, etc.). Federal, state and local governments, industrial and commercial concerns, institutions of higher education, private foundations and other non-profit organizations, provide extramural funding. In addition, the University of California also issues Awards through a variety of funding programs.

Awards take on the appearance of Contract, Grants or Cooperative Agreements when they include requirements such as a specified period of performance or a specific scope of work to be followed or other conditions or obligations required of the University to fulfill the terms of the Award. Awards without restrictions generally constitute gifts.

IV. STATEMENT

With the submission of proposals and the acceptance of Awards, UCLA agrees to provide technical or scientific expertise, and to manage each Sponsored Project in compliance with various fiscal and administrative regulations. Specific individuals and select administrative support units share responsibility for managing Sponsored Projects.

- A. Principal Investigators are responsible for the proposal preparation, acquisition of appropriate approvals (i.e., human subject, animal subject, use of biohazardous materials, etc.) and licenses, scientific and technical conduct and reporting, fiscal and programmatic management of the project, which includes responsibility for any applicable Subawards.
- B. Deans, department chairs and Organized Research Unit (ORU) directors share primary responsibility for the management of Sponsored Projects in their respective units, along with various components of the Office of Research Administration (ORA).
- C. The Vice Chancellor - Research has general oversight responsibility for policy related matters associated with Sponsored Projects. He or she is also responsible for coordinating compliance with federal and other research regulations in areas such as the protection of human and animal research subjects, scientific integrity, conflict of interest, and environment, health and safety.
- D. A number of other units, including Audit and Advisory Services, the Controller's Office, and other departments within Corporate Financial Services, the Office of Insurance and Risk Management, Purchasing, Equipment Management, and the

Distinguishing Between Private Gifts and Grants Or Contracts for Research (cont.)

Office for the Protection of Research Subjects, have expertise in varied subject areas and provide a wide spectrum of support services related to the administration of Sponsored Projects.

V. RESPONSIBILITIES

Principal Investigator

It is reasonable and appropriate for the Principal Investigator (PI) to rely on administrative staff for assistance in carrying out responsibilities under a Sponsored Project. However, it is expected that the PI will:

1. Be knowledgeable about appropriate agency and University guidelines and restrictions relative to the budgeting of both direct and indirect costs, proposal preparation, the conduct of organized research, instruction and training, and other sponsored activities, and be willing to comply with such guidelines and restrictions;
2. Secure appropriate federal and campus approvals such as New Drug Applications (NDA), Investigational Device Exceptions (IDE), human and animal subject approvals and approval to use biohazardous materials and/or recombinant DNA;
3. Comply with the specific terms and conditions of each Award as stated in the Contract, Grant, Cooperative Agreement or Subaward documents and with all administrative requirements, as set forth by the federal government, sponsoring agency and campus policy statements, as applicable;
4. Adhere to specific budget restrictions, ensuring that activities do not begin and expenditures are not incurred prior to the receipt of a fully executed Award unless necessary and authorized advanced approvals have been obtained, and that expenditures do not exceed the total amount of funds obligated;
5. Certify that all costs charged to a Sponsored Project are accurate and specifically benefit the project being charged including the certification of salaries charged to federal Awards using the Personal Activity Reporting (PAR) system forms;
6. Provide justification and documentation of costs being transferred, if after-the-fact adjustments in the allocation of certified costs become necessary;
7. Comply with the reporting requirements as stated in the Contract, Grant, Cooperative Agreement or Subaward documents, including the submission of periodic and final programmatic reports, financial reports, invention reports and inventory and equipment reports; and
8. Ensure that any subrecipients comply with the terms and conditions of each Award as stated in the Subaward documents and with all administrative requirements, as set forth by the federal government and sponsoring agency, as appropriate.

Department Chair or Organized Research Unit (ORU) Director

Department chairs and ORU directors are responsible for reviewing proposals developed by faculty, in particular to:

1. Ensure the proposed project is consistent with the educational and professional objectives of the school or college;

Distinguishing Between Private Gifts and Grants Or Contracts for Research (cont.)

2. Determine the eligibility of the individual designated as Principal Investigator (PI) or Co-Principal Investigator in accordance with UCLA Policy 900, Principal Investigator Eligibility;
3. Ensure the appropriateness of the effort committed to the project made by UCLA faculty, staff and students;
4. Ensure that appropriate on-campus or off-campus space has been identified and is available for the project;
5. Confirm that support will be provided for the administration of the project;
6. Determine that cost sharing and/or matching fund commitments set forth in the proposal can be met; and
7. Ensure that where appropriate, equipment-screening procedures have been followed.

Once an Award has been made, the department chair or ORU director has continuing responsibility to ensure that administrative staff:

1. Reallocate appropriated funds into the appropriate budget categories;
2. Review and approve financial transactions related to personnel, the purchase of equipment, rebudgeting of funds, or the retention of consultants for consistency with project purposes and the terms and conditions of the Award;
3. Maintain budgetary control through the use of departmental bookkeeping and cost control systems and monthly reconciliation with the general ledger;
4. Provide the PI with accurate and timely information about expenditures; confer with the PI in order to make adjustments as may be necessary to ensure that the general ledger is cleared of any expenses not applicable to the Sponsored Project. Such adjustments may include transferring outstanding liens, transferring items of expense not allowable under that particular Award, and transferring overdrafts to other permissible fund sources;
5. Identify appropriate unrestricted fund sources at the departmental level to cover cost-sharing commitments, overdrafts and/or disallowances that PIs are not able to cover with funds under their jurisdiction; ensure that equipment purchased or acquired under Contracts, Grants, Cooperative Agreements or Subawards are accounted for and/or disposed of in accordance with sponsor and University requirements.

The Office of Extramural Fund Management (EFM) is responsible for the preparation and submission of reports of expenditures. However, the department chair or ORU director is responsible for ensuring that all financial transactions are properly recorded in a timely manner so that the reports of expenditures can be submitted promptly to sponsors.

Deans

Distinguishing Between Private Gifts and Grants Or Contracts for Research (cont.)

Deans are accountable for all Contract, Grant, Cooperative Agreement and Subaward funds administered by units under their control, and for the coordination of all programmatic elements within their school or college including:

1. Review of all proposals to ensure that the proposed project is consistent with the educational and professional objectives of the school or college;
2. Review and approval of requests for PI exceptions;
3. Approval of cost-sharing and/or matching fund commitments contained in proposals; and
4. Identification of appropriate unrestricted fund sources to cover overdrafts and/or disallowances that department chairs within the school or college have not been able to cover with funds under their jurisdiction.

Office of Research Administration - Office of Contract & Grant Administration (OCGA)

As campus officials with delegated authority to submit proposals and accept Awards, OCGA staff:

1. Review, approve, and submit all proposals for organized research, instruction and training, and other sponsored activities to ensure that projects are consistent with Regental and UCLA policy, agency terms and conditions, and application guidelines;
2. Negotiate, execute, and accept Awards that are consistent with Regental and UCLA policy and which contain terms and conditions that minimize administrative burden, and limit exposure to compliance issues;
3. Provide pre- and post-Award consultative service and support to PIs and department staff;
4. Interpret Award terms and conditions and inform PIs, departmental staff and appropriate campus personnel of the requirements and obligations imposed by the sponsor's Award;
5. Review and approve certain post-Award transactions for consistency with Award terms and conditions; and
6. Serve as liaison with sponsors, maintain the University's official file of record, participate in agency site visits and audits, and assist in closeout activities.

Office of Research Administration - Extramural Fund Management (EFM)

EFM staff is responsible for financial management of extramurally supported Contracts, Grants, Cooperative Agreements and Subawards. EFM staff:

1. Set up extramural Awards in the financial system by assigning fund numbers, linking expenditure accounts to funds and appropriating funds;
2. Review and certify expenditures for extramurally funded projects for consistency with sponsor and University policies and Award terms and conditions;

Distinguishing Between Private Gifts and Grants Or Contracts for Research (cont.)

3. Conduct post-audit reviews of selected transfers of payroll and non-payroll expenditures for conformance to agency and University policies and procedures;
4. Prepare and submit invoices and financial reports of expenditures;
5. Obtain adequate and timely reimbursement for Award expenditures from sponsoring agencies;
6. Generate Personnel Activity Reporting (PAR) system forms, reviewing signed and completed forms and/or providing assistance to campus departments in completing forms as required under federal regulations;
7. Close out funds, transferring overdrafts and unallowable expenditures or adjusting the budget to clear out unexpended balances after conferring with the PI and departmental/ORU administrative staff;
8. Provide assistance to departments that may be experiencing difficulties in the management of Contract, Grant, Cooperative Agreement or Subaward funds; and
9. Work with Audit and Advisory Services to respond to sponsor audit requests.

Corporate Financial Services - General Accounting

Staff of General Accounting is involved in some aspects of managing funds transferred to UCLA investigators from the UC Office of the President to support Sponsored Projects funded under the University of California (UC) program. The staff:

1. Set up UC Awards in the financial system by assigning account numbers, linking expenditure accounts to funds specified by the UC program and appropriating funds;
2. Prepare and submit claims to the State Controller's Office for the State-related funds;
3. Prepare and submit financial reports as required;
4. Close out funds, transferring overdrafts and unallowable expenditures or adjusting the budget to clear out unexpended balances after conferring with the PI and departmental/ORU administrative staff;
5. Provide assistance to departments that may be experiencing difficulties in the management of Contract, Grant, Cooperative Agreement or Subaward funds; and
6. Work with Audit and Advisory Services to respond to sponsor audit requests.

Office of Research Administration - Office of Intellectual Property Administration (OIPA)

The OIPA staff:

1. Provide advice and counsel to faculty, staff and students regarding their obligations under the University Patent and Copyright policies;
2. Review all new inventions disclosed to the University to determine their commercial

Distinguishing Between Private Gifts and Grants Or Contracts for Research (cont.)

value, ownership, and any potential obligations to research sponsors and providers of research materials;

3. Engage patent attorneys and legal counsel to file appropriate intellectual property protections (i.e., patents, copyrights, trade secrets and trademarks);
4. Market inventions to industrial entities capable of furthering the commercialization of inventions;
5. Assist entrepreneurs, investors and management teams to form and launch new start-up companies to further the development and commercialization of early-stage emerging technologies;
6. Negotiate, execute and monitor all licenses of University-owned intellectual property to third parties;
7. Manage all legal expenses related to intellectual property protection and distribute income to inventors and organizational units qualified to receive a share of net revenues;
8. Negotiate, execute and monitor all incoming material transfer agreements; and
9. Ensure that federal, State and private sponsor requirements regarding invention reporting are met.

Issuing Officer

/s/ Roberto Peccei

Vice Chancellor - Research

Questions concerning this policy or procedure should be referred to the Responsible Department listed at the top of this document.

Distinguishing Between Private Gifts and Grants Or Contracts for Research (cont.)

Correspondence to Accounting and Budget Officers

UNIVERSITY OF CALIFORNIA

BERKELEY • DAVIS • IRVINE • LOS ANGELES • RIVERSIDE • SAN DIEGO • SAN FRANCISCO



SANTA BARBARA • SANTA CRUZ

J.W. PELTASON
President

V. WAYNE KENNEDY
Senior Vice President—
Business and Finance

OFFICE OF THE PRESIDENT
300 Lakeside Drive
Oakland, California 94612-3550

July 28, 1993

ACCOUNTING AND BUDGET OFFICERS:

In his correspondence to Chancellors dated March 16, 1993, President Peltason announced a revised formula for distributing private overhead recovery, and called on campuses to ensure that all private grants and contracts and associated overhead flow properly through the UC system. This memo provides guidance on the proper identification and accounting treatment of private grants and contracts.

Campuses are expected to review the classification of private gifts, grants and contracts to ensure that all such activities are assigned fund numbers in the private fund range. A review at the Office of the President has indicated that some private gifts, grants and contracts have been assigned fund numbers in the sales and services of educational activities fund range. The following guidelines should be used to distinguish private gifts, grants and contracts from sales and services.

Gifts are funds donated irrevocably for unrestricted or designated purposes by extramural individuals or organizations. Unlike sales and services activities, gifts do not involve contractual consideration -- such as tangible property, intellectual property rights, or specified services -- provided to the donors by the University. [For a discussion of the distinction between gifts and grants, see the Presidential Policy on Review of Gifts/Grants for Research, July 8, 1970.]

Grants and Contracts are written agreements with external sponsors (generally not individuals) in which the University promises to provide research, training, public service, or *nonstandardized* testing/other services. An agreement which contains one or more of the following provisions is generally a contract or grant: (1) a research protocol or other statement of work, (2) a designated period of performance, (3) a budget, (4) an obligation to account for costs incurred and to return unspent funds, (5) disposition of intellectual property rights. The following are examples of grants and contracts which should not be classified as sales and services:

- Agreements to test a company's drug or device
- Agricultural Marketing Board orders
- Sales of survey services (data collection and/or analysis)
- Service to industry agreements

Distinguishing Between Private Gifts and Grants Or Contracts for Research (cont.)

Correspondence to Accounting and Budget Officers (cont.)

Use of unique facilities when staff support or analytical services are also provided (i.e., not sold at pre-established, per unit, uniform prices for standard routines)

Agreements with an external party to run a conference

Educational services provided at sponsor's site or for sponsor's personnel (e.g., through University Extension)

Sales of consulting services

Agreements with non-University hospitals or clinics to provide medical services (e.g., scarce anesthesiology or radiology services)

Sales and Services of Educational Activities funds should be used primarily for either academic support unit recharges within the University, or sales of products or services to multiple individuals or organizations outside the University. When sales are made to non-University customers, the University must not assume any obligation beyond delivery of a standardized product or service at pre-established, per unit, uniform prices (such as rates approved by the campus recharge committee, fee schedules approved for use by hospitals and clinics, etc.).

Generally, sales to a non-University customer should be considered a grant or contract, unless the sale is based on established unit prices, and like services or products are sold to other non-University customers or University departments based on the same unit prices (allowing for the indirect cost differential charged to non-University customers).

Proper categorization of contracts and grants is important not only from the standpoint of accounting consistency, but also to ensure the proper application of University policies governing disclosures of financial interest, intellectual property, application of indirect costs, and the like.

Should you have questions regarding these definitions, please call Jorge Ohy at (510) 987-9842, Barbara Lester at (510) 987-0895, or Ralph Young at (510) 987-0968.



Lawrence C. Hershman
Associate Vice President
and Director of the Budget



Joseph A. Pastrone
University Controller

cc: Chancellors
Vice Chancellors -- Administration
Vice Chancellors -- Budget and Planning
Vice Chancellors -- Research
Director Young
Principal Accountant Lester
Manager Ohy

DIRECTING GIFTS TO UCLA

EXTERNAL AFFAIRS

DIRECTING GIFTS TO UCLA

INTRODUCTION: There are various donor relations and administrative advantages to be considered in directing gifts to either The UC Regents or The UCLA Foundation, including donor preference. It is *informal departmental policy* to direct most gifts through The UCLA Foundation because of the Foundation's scope of operations and flexibility to respond to campus, Development, and programmatic needs.

BACKGROUND: The UCLA Foundation has a legal responsibility to process only those contributions that clearly demonstrate a donor's intention to contribute to the Foundation. A donor must know that The UCLA Foundation is to be the recipient of their gift. Therefore, donors must be clearly informed in any solicitation, oral or written, to which non-profit, tax-exempt corporation they are contributing. Gifts directed to or made payable to UCLA, the University of California, The Regents, or the benefiting campus unit, etc., must be handled through The Regents unless supporting documentation clearly demonstrates the gift was solicited on behalf of The UCLA Foundation. Ambiguities will be resolved in favor of The Regents.

Following is a checklist organized by category (*Type of Fundraising, Type of Fund, or Type of Gift*) to assist those involved in directing gifts to UCLA.

TYPE	THE UC REGENTS	THE UCLA FOUNDATION
TYPE OF FUNDRAISING		
ANNUAL MEMBERSHIPS		✓
BENEFITS AND BENEFITS WITH NON-GIFT PORTION		✓
MASS SOLICITATIONS AND CAMPAIGNS		✓
PLANNED/DEFERRED GIFTS		✓
TYPE OF FUND		
CURRENT EXPENDITURE ♦ Any single gift or mass solicitation totaling over \$1,000 ♦ One-time only gifts or memorial/honorarium gifts -- with total anticipated under \$1,000	✓	✓
CAPITAL/PLANT (construction)		✓
ENDOWMENT		✓
ESCROW		✓
STUDENT LOANS	✓	

Directing Gifts to UCLA (cont.)

TYPE	THE UC REGENTS	THE UCLA FOUNDATION
TYPE OF GIFT		
CASH/CHECK/CREDIT CARD		✓
ESTATES AND BEQUESTS		✓
GIFTS-IN-KIND (to be retained/inventoried)	✓	
GRANTS for specific research with special requirements, e.g.: -specific timeframe -special reporting -budgetary controls -accounting/expense reporting -return of unspent funds	✓	
INVENTIONS	✓	
MINERAL RIGHTS	✓	
PLEDGES		✓
SECURITIES		✓
TANGIBLE PERSONAL PROPERTY (to be sold)		✓

R E G E N T A L G I F T F U N D S

I. Current Expenditure Funds

A. How To Deposit Gift Checks:

All gifts should be deposited in the account-fund 4-116030-54805, Gift Received-Undistributed and should NOT be deposited directly to the department's gift fund. In the departmental deposit form:

1. The SOURCE and PROJECT field should remain empty.
2. The DESCRIPTION field should have the donor's name and check number (e.g. Bruin, J/333)
3. The reference # field should be completed using the letter that corresponds to the month in which the gift is deposited followed by the fund # for which the gift is intended (see list below). If the gift is to be appropriated to a new fund that has not yet been established, please use the reference number corresponding to the month per the list below under Fund Not Established

Month	Letter	Reference #	
		Existing Fund	Fund Not Established
July	A	A (fund no.)	AXXXX
August	B	B (fund no.)	BXXXX
September	C	C (fund no.)	CXXXX
October	D	D (fund no.)	DXXXX
November	E	E (fund no.)	EXXXX
December	F	F (fund no.)	FXXXX
January	G	G (fund no.)	GXXXX
February	H	H (fund no.)	HXXXX
March	I	I (fund no.)	IXXXX
April	J	J (fund no.)	JXXXX
May	K	K (fund no.)	KXXXX
June	L	L (fund no.)	LXXXX

EXAMPLE:

Using the list above, if a gift is being deposited in the month of May and intended for existing fund #41234; the reference field should contain **K41234**. If the deposit is being made in May and is intended for a new fund that has not been established yet, the reference field should contain **KXXXX**.

Regental Gift Funds

LOC	ACCOUNT	CC	FUND	PROJECT	FIN CLASS	SOURCE	DESCRIPTION	REFERENCE	AMOUNT
4	116030		54805				BRUIN, J/1234	K41234	10,000.00

B. How to Establish a New Fund:

- 1. Regents Gifts:** Complete a Regents Gift Transmittal Form at the Island 2 website: <https://island.fim.ucla.edu/eabusiness/giftadmin/reggifttrans/index.asp>. Follow form instructions. **(Note: please provide an expense account in the appropriate field to expedite the processing of your new fund).** Once the form is completed and submitted to Data Services, Gift Administration reviews data for completeness and accepts the gifts, the documents are forwarded to General Accounting for processing. General Accounting assigns a new fund and notifies the department via email transfer of funds (TOF) ASAP when the process is complete.
- 2. Foundation Gifts:** Complete a UCLA Foundation Monetary Transfer Form at the Island website: https://island.fim.ucla.edu/EABusiness/docs/FIM/GiftServices/foundation_mtf.pdf. Follow form instructions. **(Note: please write "Establish New Fund" in the "University Acct #" field on the MTF form. Also, provide an expense account to expedite the processing of your new fund).** General Accounting assigns a new fund and notifies the department via email transfer of funds (TOF) ASAP when the process is complete.

C. Releasing Current Expenditure Gifts (Regents):

All gifts are subject to a 5% administrative fee.

- ❖ 5% administrative fee calculation
 - All non-endowed gifts \$50,000 and under will be released to the fund with the 5% administrative fee deducted at the time the gift is received, per letter from Vice Chancellor Steve A. Olsen, Budget and Finance, dated January 21, 2004. (See page 34)
 - Non-endowed gifts over \$50,000 have the option to have the 5% administrative fee deducted at the time the gift is received, or to earn the 5% fee.

II. Endowment Funds

A. How to Deposit Gift Checks:

Regental Gift Funds

Checks & Cash received for Regents Endowments are to be deposited to the Financial Control Account-119500. When using the NCR code use: 4041. In the reference field of the deposit, insert the fund number as either 041xx-097xx or 341xx-397xx. An example would be: a check received for fund 34100, would use either 04100 or 34100 in the reference field.

B. How to Establish a New Fund:

Endowment Gifts: complete a Regents Gift Transmittal Form (<https://island.fim.ucla.edu>). Follow form instructions. (Note: please provide an expense account in the appropriate field to expedite the processing of your new fund). Once the form is completed and submitted, Gift Administration reviews data for completeness/approval and forwards documents to General Accounting for processing. General Accounting prepares journal to transfer gifts to Office of the President (OP). New endowment funds are then established by OP. General Accounting links departmental account to new fund and notifies the department when Transfer of Funds (TOF) is processed.

G I F T F L O W O V E R V I E W

FACILITATING THE GIFT PROCESS - Here's How to Minimize Cycle Time

- **Resolve if Gift or Grant**
- **Resolve if Regents or Foundation**
- **Have a new Foundation Fund established, where needed**
- **Review the Check Payee**
- **Handle checks in a timely manner, so that they do not get stale**
- **Access Regents or Foundation form online; do not use old forms**
- **Fill out 700 U Forms, where appropriate**
- **Resolve other Acceptance Issues**
- **Identify Primary and Associated donors**
- **Complete Paperwork, including donor's address**
- **Send forms and paperwork to address on the form**

GIFT FLOW OVERVIEW

FACILITATING THE GIFT PROCESS – HERE’S HOW TO MINIMIZE THE CYCLE TIME

<ul style="list-style-type: none">❖ The Regents<ul style="list-style-type: none">➤ You deposit the check to Cashier’s Office➤ You submit online form at: https://island.fim.ucla.edu EA Business Services menu Gift Transmittal Forms: Regents Gift Transmittal➤ You send two (2) copies of all gift paperwork to Gift Services➤ Corporate Accounting establishes new funds➤ You keep a complete copy of paperwork	<ul style="list-style-type: none">❖ The UCLA Foundation<ul style="list-style-type: none">➤ You contact Gift Services to establish a new fund➤ Obtain transmittal form at: https://island.fim.ucla.edu EA Business Services menu Gift Transmittal Forms: UCLA Foundation Gift Transmittal➤ You send us transmittal or pre-approved solicitation and check➤ We deposit the check➤ You keep a complete copy of paperwork
--	---

How to Reach Us

Gift Services, x43422

Gift Acceptance, x43395

<http://island.fim.ucla.edu>

Fill in and submit this form online. All required fields are in bold. For help, [click here](#) or call Gift Services, x43422.

Send two (2) sets of the gift paperwork, including copies of the submitted transmittal form, to Data Services, 10920 Wilshire Blvd, Suite 1100, Campus 160348.

Paperwork sets should include, in this order:

- Regental gift transmittal
 - Copy of the check (deposit check with Main Cashier or Remittance Processing Center; do not send checks to Data Services)
 - Online deposit slip (Department Deposit Financial Detail C10 screen)
 - Donor correspondence (if no donor correspondence exists, please indicate that in comment field)
 - Departmental Acknowledgement
 - Any other related documents, e.g., deed of gift, 8283 IRS Form, appraisal
 - 700U form (Principal Investigator's Statement of Economic Interests) for research gifts, where applicable
- Sending two complete sets of paperwork will insure timely and accurate processing. Be sure to keep a complete set for department files. You will receive an email copy of this transmittal.

Your email address :

Donor Information

Donor Name (Last, First) : Anonymous

Donor ID :

Spouse Name (Last, First) :

Receipt Mailing Address :

Associated Donor Name (Last, First) :

Associated Donor ID :

Fund Information

New Gift/Pledge Pledge Payment

Gift in Kind

Skip to Purpose Information
(IRS Form 8283 and Information)

Deposit Gift to : Establish a New Fund:

Use Existing Fund (Account/CC/Fund):

Fund Management (cont.)

Regents Gift Transmittal (cont.)

Please Select One : Earn 5% Fee
 Deduct 5% Fee
 Deduct 5% from fund :

Click [here](#) for additional information on the 5% fee.

Purpose Information

Gift in Memory of :

Gift in Honor of :

Gift Purpose/Use : Research

Department:

Department Code :

Verbal Instructions :
(donor instructions on gift purpose/use)

Fund Director:

Prepared By: Date : 10/29/2002

Campus Address :

Extension:

Additional Comments :

Print after clicking Submit button. Include the Transmittal Print-out in the two sets of paperwork you send to Data Services.

UCLA Foundation Gift Transmittal

Send this form, checks, and all correspondence as soon as possible to Data Services, 10920 Wilshire Boulevard, 11th floor, Campus 160348.
Please retain a copy of all paperwork for your department. Call x43395 for assistance. **Required fields are in bold.**

Your Name: Ursa Bruin **Phone #:** (310) 794-5555 **E-mail:** ursab@ucla.edu

Department: Bruinology **Date:** 01/24/04 **Your Tracking #:**

- Does a new Foundation Fund need to be established? If yes, see guidelines to establish a new Foundation Fund.
- **NEW:** Is this a cash (currency) gift? If yes, see guidelines for NEW process at https://island.firm.ucla.edu/leabusiness/docs/foundation_cash_procedures.doc
- Did Gift Services review the solicitation prior to mailing? If yes, attach check to solicitation; no transmittal is needed. If no, see instructions for solicitation review.
- Is the gift from more than one individual? Is the check issued by an organization with related individuals? See Primary, Associated, and Joint donors guidelines.
- Is there a premium/benefit portion of the gift? Did the donor purchase tickets for an event? If yes, see instructions for Premium/Benefit amount.
- Are there proceeds from an auction? If yes, see instructions for auction items. The value of an auction item is generally not tax-deductible.
- Is there a matching gift form or matching gift check? See Matching Gift guidelines.
- *Please prepare four separate transmittals: checks of <\$1,000, checks of \$1,000+, credit card gifts of <\$1,000, and credit card gifts of \$1,000+.*

All gifts on this transmittal in Honor of: Joe Mascot **Fund #:** 9999 **Applies to all gifts on this transmittal.**
The department is responsible for sending memorial cards and honorary cards.

Primary Donor (and address, if not elsewhere included)	Primary Donor ID#	Amount	Premium	Joint? Yes	Associated Donor Name	Associated Donor ID (AD1)	Gift in Memory of or In Honor of - ID#
(MDF) Joe Arrowhead	98765432	\$100.00	\$0.00	---			91573141
Westwood Foundation	61612323	\$400.00	\$50.00		Mary Westwood Doener	61006102	91573141
Roy C. & Jan Steppes	82284217	\$600.00	\$0.00	Y			91573141
Total:		\$1,100.00	\$50.00				

Foundation Transmittal Form

Guidelines for The UCLA Foundation Gift Transmittal

- Establish a new Foundation Fund: Send transmittal and checks to Fund Management, 10920 Wishaire, 9th Floor, Campus 160348. Include completed Foundation Fund Establishment Form and Signature Authorization Form, which are available at <http://island.fm.ucla.edu>. Call x43389 for assistance.
- Cash gifts: Prepare a Departmental Deposit Form (DDF) and make the deposit following Administrative Cashier Office procedures. https://island.fm.ucla.edu/business/docs/foundation_cash_procedures.doc. Note the DDF # on the upper right-hand corner of the Gift Transmittal, which should be sent to Gift Services, 10920 Wishaire, 9th Floor, Campus 160433. Please contact FIM Business Services at x43482 if you have any questions or need assistance with the DDF or deposit.
- Solicitation Review: Contact Sheena Ricchio in Gift Services at x43461 for solicitation approval before sending any solicitations to donors.
- Primary Donor, Associated Donor, and Joint Donors.
 - Gifts from a couple are considered a joint gift, unless otherwise instructed from the department. The Primary Donor of a couple is the alum, or the person most closely affiliated with the club, department, or program. If there are any questions, contact your Director of Development or call Donor and Prospect Management at x42384.
 - An organization may send a check on behalf of an individual or couple. The Primary Donor is the organization that issues the check and receives the tax receipt. For example, the Bruin Foundation sends a check for Josephine and Joe Bruin. The Primary Donor is the Bruin Foundation. Josephine and Joe are Associated Donors and receive recognition credit.
- Premium Amount/Proceeds from an event:
 - Donations are not totally tax-deductible if the donor purchases tickets for an event or receives a premium or benefit, e.g., dinner, luncheon, sweatshirt, etc. Gift Services determines the non-tax-deductible portion during solicitation review. Please be sure to indicate the premium amount on the solicitation or on transmittal.
 - Work sheet:
 - The amount of the check is: _____
 - The amount of the Premium/Benefits: _____
 - The tax-deductible portion is: _____ = _____
 - If the Premium/Benefit is equal to or greater than the amount of the check, prepare a separate memo that includes the donor name, the amount of the check, the value of the benefit, e.g., dinner, and a description of benefit. Send memo and checks to Foundation Accounting, 10920 Wishaire, 9th floor, Campus 160348. Call x43450 for assistance. There is no tax-deductible portion for this check; do not send to Data Services.
- Auction Items: The value of an auction item is generally not tax-deductible. Send the check or credit card authorization to Foundation Accounting, 10920 Wishaire, 9th floor, Campus 160348. If you have questions regarding the value of an auction item, please call Sheena Ricchio in Gift Services at x43461.
- Matching Gifts: If the donor sends a matching gift form with a donation, write MGF next to donor name. Attach form to transmittal. Send checks and donor correspondence to Data Services.

Revised January 2004

Fund Management (cont.)

UCLA Gift Receipt

FRONT OF RECEIPT

UCLA Thanks You! UCLA is the engine for real-time, real-world accomplishments that enrich our community, our nation and our world. We couldn't do it without you; your support provides students and faculty with resources to do their amazing work. Your partnership is greatly appreciated. <i>Please see reverse for important tax and other information.</i>	Amount: \$5,000 Date: 12/01/2007 UCLA Fund Your gift of \$5,000 completes your pledge of \$5,000 to the UCLA Foundation. Thank you!
349034903 Mr. Joe Bruin 100 Westwood Blvd. Los Angeles, CA 90024	

BACK OF RECEIPT

For information:

UCLA Development
10920 Wilshire Boulevard
Suite 1400
Los Angeles, CA 90024-6516
(310) 794-2345 phone
(310) 794-6923 fax
gifts@support.ucla.edu

Unless otherwise stated, no benefits were provided in connection with this gift.

If your gift entitles you to purchase tickets in priority seating areas at athletic events, as much as 80 percent (or more in certain circumstances) of the total amount of your gift may be tax deductible, according to Internal Revenue Code Section 170 (j). Please consult your tax advisor if you have any questions regarding the allowable deduction. The fair market value of additional benefits received (if any) in connection with this gift is not tax deductible.

It is the policy of the UCLA Foundation and the University of California, Los Angeles, that five percent of gift principal and/or income therefrom is used to provide essential support necessary to UCLA's overall operation.

Many employers will match charitable contributions made by their employees, retirees and/or spouses. If your company is eligible, request a matching gift form from your employer and send it, completed and signed, with your gift. The impact to UCLA could be doubled or even tripled.

One of the ways we express our gratitude is by listing our donors' names in UCLA Honor Rolls. If you wish to exclude your name from this or any other university publication, please contact UCLA Donor Relations at (310) 794-2447.

For information on how to include UCLA in your estate plans, please contact the Office of Planned Giving at 1 (800) 737-8252.

To make a gift online visit:
www.giveto.ucla.edu

FUND MANAGEMENT

HOW TO ESTABLISH A UCLA FOUNDATION FUND

Step One: Establishing or determining a new fund is required often starts out with a campus department emailing Fund Management an **“Application to Establish a UCLA Foundation Gift Fund.”** This particular form is found on Island, External Affairs Business Services, <https://island.fim.ucla.edu>, click on EA Business Services then Application to Establish a UCLA Foundation Fund or go directly to: <https://island.fim.ucla.edu/eabusiness/giftadmin/giftapp>

It is comprised of several pertinent questions that must be answered by the requestor:

This form is an application to establish a UCLA Foundation Gift Fund. Please fill out the information below and your request will be processed accordingly. If you have any questions, please call x43462.

Primary Fund Signator	
First Name: <input type="text" value="Josephine"/>	Last Name: <input type="text" value="Bruin"/>
Email Address: <input type="text" value="jbruin@ucla.edu"/>	Phone: <input type="text" value="(310) 206-2499"/>
Preparer (if different from Primary Fund Signator)	
First Name: <input type="text" value="Joe"/>	Last Name: <input type="text" value="Ackerman"/>
Email Address: <input type="text" value="ackerman@anderson.edu"/>	Phone: <input type="text" value="(310)206-2497"/>
Gift Fund Information	
Fund Name: <input type="text" value="Women in Business"/>	
Fund Purpose: (This should be in accordance with donor gift terms)	
Fund payout to support fellowships in honor of donor.	

Fund Management (cont.)

Department: *(pull down menu - choose requesting department)*

All	▲
Academic Advancement Program	
Academic Senate	
Ackerman Student Union	
African Studies Center	▼

The Anderson School

Fund Type: *(pull down menu: choose fund type - menu also includes: current expenditure & quasi-endowment funds)*

When the above form is complete, it is then emailed to the Fund Management office. See below:

From: EA Web Administrator
Sent: Wednesday, October 22, 2003 2:01PM
To: Stephanie Bradford; Truc Bui; Jocelyn Brooks;
Subject: Application to Establish a UCLA Foundation Gift Fund

Application to Establish a UCLA Foundation Gift Fund

Preparer's Information:

Name: Joe Ackerman
Email: ackerman@anderson.ucla.edu
Phone Number: (310)206-2497

The Primary Fund Signator:

Josephine Bruin
Email: jbruin@anderson.ucla.edu
Department: 0020 -The Anderson School
Phone Number: (310)206-2499
Fund Type: Endowment
Fund Name: Women in Business Fellowship
Fund Purpose: Establish an endowed fellowship in memory of Donor

Tracking Information:

IP: 164.67.181.45
At: 10/22/2003 2:00:32 PM

Fund Management (cont.)

Step Two: Send to Fund Management a copy of the *Application to Establish a Fund*, and the original gift paperwork consisting of the following: donor correspondence and/or gift agreement and/or solicitation, check, departmental acknowledgement, and any other pertinent documentation.

Fund Management will review each request to establish a fund. Upon approval of a fund, Fund Management will provide a copy of the Fund Fact Sheet (see below) to the department.

THE UCLA FOUNDATION FUND FACT SHEET

Fund Name: WOMEN IN BUSINESS FELLOWSHIP IN MEMORY OF RITA KORNEY ENDOWMENT
Advance Fund: #812620 **Status:** Open
Solomon Fund: #81262e
Prior Number: 61010 **Prior Name:** Women in Business Fellowship

Department Name & Code: The Anderson School, 0020 **Date Established** 10/20/2003
School Name & Code: The Anderson School, 30 **Date Revised** N/A
Purpose Code: Student Aid - Fellowship/Graduate, BB **Date Reclassed** N/A
Fund Type: Endowment **Date Closed** N/A
Agency: Foundation **Gift Type** Cash
Fund Est. By: Rob Schoenberger **Initial Gift Amount** 134,434.32

Approved Signatures: **Date:** **Options/Status/Clauses:**
Carol J. Moore 10/22/2003 **Return Income to Principal:** Yes **Gift Agreement:** Yes
Stacey Dunn 10/22/2003 **Administrative Clause:** Yes **Alternative Clause:** Yes
Bruce Willison 10/22/2003 **Naming Opportunity:** No **Admin Fee:** Deduct

Initial Donor Information **Designation(s)**
Donor Type: Single Donor In Memory
Women in Business Foundation In Honor
In Memory of Donor

FUND PURPOSE:
Fund payout will support fellowships at The Anderson School.

FUND HISTORY:
Women in Business Foundation authorize the transfer of all funds remaining in their current expenditure account (61010o), to this newly established endowed fund.

Monetary Transfer of Fund

Purpose and Function of a MTF:

Departments are required to prepare a Monetary Transfer of Funds (MTF) when money is

The screenshot shows a web interface for signing into the External Affairs Monetary Fund Transfer system. At the top left is the UCLA logo. To the right is the text 'Sign-In'. Below the logo is a blue banner with the text 'External Affairs Monetary Fund Transfer - Test'. On the left side, there is a 'Resources' section with a bulleted list of links: 'Notice for AOL Users', 'Directory of ISIS Enabled Applications', 'Frequently Asked Questions', and 'System Information'. The main content area is a login form titled 'Enter your login id, password, and an account/id type to sign in:'. It contains three input fields: 'Login ID:', 'Password:', and 'ID Type:' (a dropdown menu currently showing 'AIS OASIS'). Below these fields is a 'Sign-In' button. Underneath the button is a link: 'Cancel sign-in and return to External Affairs Monetary Fund Transfer - Test'. At the bottom of the form are two links: 'Sign-in help' and 'Forgot your password?'. At the very bottom of the page, there is a small red text string 'UCLA Common Authentication, powered by isis.' and a timestamp '8/4/2004 12:53:42 PM PST'.

needed for expenditure from a UCLA Foundation Fund. The UCLA Foundation cannot disburse funds directly to pay invoices from outside vendors. The University must carry out this function.

The MTF System is a web-based automated process that streamlines the transfer of monies from The UCLA Foundation to the University.

- Foundation fund are linked to one University gift fund number.
- The money is expended in accordance with the fund's purpose and restrictions.
- Transfers must cover current committed expenditures.
- Uses existing ISIS and DACSS security.
- Has tracking and reporting capabilities
- Has automated verifications (fund purpose, fund balances)
- Automated authorization via Department Security Administrators (DSA).

MTF Preparers and MTF Reviewers must have an OASIS logon Identification and password obtained from Administrative Information Systems (AIS), and attended a one-hour MTF training class. Please contact Jane McNeely, MTF Coordinator at 4-3482, JaneM@support.ucla.edu for enrollment information.

Fund Management (cont.)

UCLA *Finance, Budget, and Capital Programs*

To: Deans, Directors, Department Chairs, and Administrative Officers

Re: **Administrative Fee Calculation for Gifts to Current Operating Funds**

Dear Colleagues,

I am writing to inform you of an important change in campus policy regarding the Administrative Gift Fee. The purpose of this change is to provide fund beneficiaries with immediate access to non-endowed gifts. This change is critically needed in these difficult economic times because current lower interest rates are creating an environment where it will take a much longer time to earn the gift fee.

Effective July 1, 2009, the direct charge threshold will be eliminated and all non-endowed gifts received on or after that date will be assessed a direct charge of six and a half percent (6.5%) at the time gift is received. Eliminating the threshold will allow for immediate access of funds to beneficiaries. Also, all gifts that are currently earning the gift fee will be released (net of the remaining unearned portion of the gift fee) to fund beneficiaries as soon as possible after July 1, 2009. This change affects gifts made to The UCLA Foundation and to the UC Regents.

This revised policy continues the evolution of the changes implemented in 2004 and 2005 simplifying the administration of the gift fee.

On January 1, 2004, the campus simplified the assessment of the Administrative Gift Fee for non-endowed gifts up to \$50,000. The new policy replaced the previous multi-month process with a direct charge taken at the time gift is received. Historically, gift funds held by the UCLA Foundation and by the Regents had been released to the fund beneficiary as the administrative fee was earned. In some cases, the multi-month policy delayed the release of the full amount of the gift to the beneficiary for several years.

On July 1, 2005, the direct charge threshold was again increased from \$50,000 to \$100,000. The initial policy change in 2004, and this subsequent change, were implemented in order to substantially reduce the delays previously experienced by beneficiaries, and to simplify the administration of this program.

If you have any questions or would like information on the Administrative Gift Fee process, please call Sona Mahboobani, Executive Director Control, Administration and Gift Services, at extension 4-3422.

Sincerely,

Steven A. Olsen

Vice Chancellor

Finance, Budget, and Capital Programs

GUIDELINES FOR MASS SOLICITATIONS

Many gifts that your department receives for The UCLA Foundation or The UC Regents will be in response to a pre-approved mass solicitation. Please see the solicitation checklist that follows.

All solicitations must be reviewed and approved prior to mailing to prospects by the senior Development staff member responsible for your entity. Then, forward the approval e-mail with the solicitation communications and remit to Samia Malak (smalak@support.ucla.edu) for final review and approval before distribution. The solicitation review process ensures compliance with all legal and University regulations allows for quicker processing of the gift and acknowledgment of the donor and streamlines the process for both your department and the Gift Acceptance area.

Things to Remember:

1. Once you decide on whom to solicit, request an appeal code from Data Management at (310) 794-3371. All solicitations must have a unique appeal code, which will appear in the lower right corner of the remit card or the RSVP card. The appeal code will allow you to track the effectiveness of each solicitation and provide a record of who was solicited.
2. Correct payee is given...The UCLA Foundation (or The UC Regents). Gift checks cannot be made payable to campus departments, schools, faculty members, etc.
3. Include disclosures to prospective donors on written solicitations. Use the exact wording in the disclosure section. This statement can appear on either side of the remit/RSVP card.
4. If contributions are going into a UCLA Foundation fund, donors must make checks payable to The UCLA Foundation and not include the fund name or number as part of the payee. Clearly indicate the fund number on the remit card. as noted on the lower right corner of the remit template
5. The Advance ID number, name, address, UCLA graduation year (if applicable) of prospective donors should be pre-printed on the remit (via label or laser).
6. If contributions are going to a Regents' fund, ask donors to make checks payable to The UC Regents. Clearly indicate the fund number on the remit card.
7. If donors are asked to make a pledge, include a date specific pledge schedule. Payments can be made annually, semi-annually, quarterly or monthly. (Refer to appropriate wording to use on Attachment D of Policy 191.)
8. Remind donors to include UCLA in their estate planning. Include a checkbox with the following wording "Estate Plan: Please send me information on how I can include UCLA in my estate plan."

9. Allow space on either side of the remit card for donor to provide updates to name, home address and phone, business address and phone, title, home and business e-mail address, date of birth, marital status, and spouse/partner's information (ask if spouse/partner is a UCLA alumnus, name, Name at graduation and class year).
10. If a donor receives a benefit, such as dinner, tickets, sweatshirt, etc. in return for a contribution, the solicitation must state the fair market value of the item. The value of the item is not tax-deductible. Give donors the option to decline benefits so the tax deductibility can be maximized.
11. Offer donors the option of giving by credit card. Include a check-off box for Visa, MasterCard, American Express and Discover cards, a line for credit card number and expiration date, the name on the card (ask donor to please print) and the amount to be charged.
12. Matching gifts can double or triple a donor's gift. Include a check-off box and the following sentence:

"Matching Gift: In addition to my personal gift, I have enclosed a matching gift form."
13. Indicate different levels of giving opportunities for prospective donors. Let them decide to be "patrons", "benefactors", "associates", "affiliates", etc., all at different giving levels.
14. Include in your remit a Development officer's name, title and phone number.
15. Suggest that donors give gifts of securities. Include the following sentence: Please contact the securities coordinator at (310) 794-3434 for detailed transfer instructions.
16. Except for events and non-gifts, all solicitations should use the UCLA Lockbox.

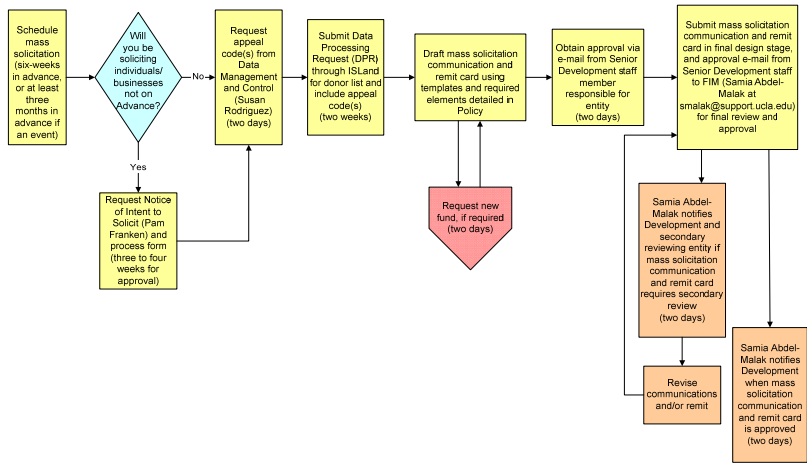
If a non-gift amount is involved (dinner, tickets etc.) or an RSVP for an event, instruct donors to return their payments and remit to your department. For these types of remits, always indicate Development person's name, title, address and phone number on the solicitation. There are times when donors need to call for information.
18. Somewhere on your solicitation, thank your donors for their support of UCLA and your department's program or project. You can never thank your donors enough.

Other Information

If you are soliciting for restricted support, such as building or endowment purposes, always include an optional use of proceeds provision. For example, if you are soliciting for an endowed chair and you don't reach the required minimum, an alternative purpose could be to have the income used to support seminars and lectures in the same academic field.

If you are soliciting for an endowment fund, include a return of income to principal provision. This authorizes return of all or a portion of the endowment income to the endowment principal.

FY09 Gift/Membership Process Flow



Legend ■ Draft Agreement ■ Evaluate Acceptability ■ New Fund Subprocess ■ Donor List Not On Advance Subprocess

10/01/08 v8

- I. REFERENCES
- II. INTRODUCTION AND PURPOSE
- III. DEFINITIONS
- IV. STATEMENT
- V. ATTACHMENTS

I. REFERENCES

1. UC Policy on Support Groups, Campus Foundations, and Alumni Associations;
 2. UC Administrative Guidelines for Support Groups;
 3. UC Administrative Guidelines for Campus Foundations;
 4. UC Administrative Guidelines for Campus Alumni Associations and Constituency Alumni Groups;
 5. UCLA Policy 347, Recovery of Operating Costs from Private Gifts.
-

II. INTRODUCTION AND PURPOSE

To further UCLA's fund raising, membership, and outreach missions, the University utilizes electronic and printed mass solicitations to individuals and other entities. Mass solicitations are undertaken for the benefit of UCLA and are directed to The UCLA Foundation and the UCLA Alumni Association. This policy is intended to ensure accurate accounting, timely acknowledgement and consistency of mass solicitation communications and donor remittance processing. This policy is applicable to all such solicitations of the UCLA Alumni Association, UCLA Development Office, including those of the UCLA Fund, the College, the professional schools and campus departments or units, and other UCLA Support Groups. This policy is not applicable to solicitations involving the sales of calendars or T-shirts, subscribed events without a gift component, dues for Support Groups or personalized gift appeals.

III. DEFINITIONS

Appeal Code: A unique identifier used to track a subset of a solicitation for the purpose of performance reporting on the appeal and individual giving. There may be one or more Appeal Codes per solicitation.

Benefits: A recognition product/service/opportunity *given to a donor/member to acknowledge a donation or membership dues received for certain donor/membership levels.*

Gift: For purposes of this policy, a generic term that includes various types of assets including cash, securities, real property, tangible personal property or other non-monetary assets. In general, funds are classified as a Gift if the following characteristics are present: Disinterested generosity; donor does not impose contractual requirements; funds are awarded irrevocably.

Giving Level: Predefined Gift-range category assigned to each donor in a solicitation strategy.

Mass Solicitation: Any standardized appeal, communicated electronically or sent as printed material, for the purpose of soliciting Gifts, donations, or membership, to a large number of individuals, groups, corporations, or foundations, and carried out on behalf of various UCLA activities or programs by the UCLA Foundation, the UCLA Alumni Association, UCLA Support Groups qualified as Internal Revenue Code 501(c) (3) entities, or other UCLA affiliated entities.

Premium: A one-time recognition/product/service offered to members in response to a specific membership solicitation.

Premium Code: A system code to categorize and define various premiums offered to donors/members.

Remittance: An instrument that a donor or member returns to UCLA along with a Gift or alumni membership dues that provides key donor and member information such as name, Advance ID, address, phone number, amount of Gift Appeal Code, desired fund name or number, etc. An example of a Remittance would be the tear-off coupon on a solicitation letter. Also known as a Remittance Device or a Remit. (See Attachment D)

For additional definitions of terms related to Gift solicitation and processing, see the Definition of Terms: Gift/Membership Process <https://island.fim.ucla.edu/EABusiness/GiftMembership/Docs/project_documents/Glossary.htm>.

I V . S T A T E M E N T

A. Authorization for a Mass Solicitation

For the purpose of ensuring compliance with applicable University policy and Internal Revenue Service regulations and to facilitate coordination of all UCLA solicitation activity, all proposed Mass Solicitation communications, as defined above, must be reviewed, authorized, and signed-off by the appropriate UCLA External Affairs officer. In addition, a Mass Solicitation soliciting any Gift must be authorized and signed-off by the senior Development staff member responsible for the campus entity that is to benefit from the solicitation. For example, such a Mass Solicitation to benefit a unit of the Health Sciences must be authorized by the Assistant Vice Chancellor of Development for the Health Sciences; such a Mass Solicitation to benefit the College of Letters and Science (The College) must be authorized by the Assistant Vice Chancellor, UCLA College Development. The senior Development staff member may delegate all or some portion of the authorization and sign-off responsibility to specific individuals under his/her direction.

UCLA Alumni Association Mass Solicitations require the authorization and mail house sample sign-off by the Associate Executive Director, Membership and Marketing, and the Director, Membership, UCLA Alumni Association.

The authorization of a Mass Solicitation is based on a review of the text of the Mass Solicitation communication which must contain the required data elements as specified in paragraph B, below as applicable for Gift solicitations or membership solicitations. In addition, each Mass Solicitation communication must be accompanied by a Remittance Device that includes specific data elements.

Exceptions to the requirement that each Mass Solicitation must be separately authorized, to the required Mass Solicitation communication data elements, or to other requirements will be considered in accordance with section C, below.

B. Mass Solicitation Communication Data and Remittance Device Elements

1. All Mass Solicitation communications must include the following data elements:

Elements for inclusion in Mass Solicitation communication address field:

Name
Address
Gift/Membership system ID number
Class year(s) if alumnus/alumna/student

Elements for inclusion in Mass Solicitation communication:

Ask for contribution
Identify the school, department, or unit name

Include the following additional elements for Gift Mass Solicitation communication:

Purpose (for Gifts, tied to fund number on Remittance Device)
Fund type

2. All Mass Solicitation Remittance Devices must include the following data elements:

Name
Address
Phone number
E-mail address
Gift/Membership System ID number of primary donor/member
Class year(s) if alumnus/alumna/student
Payee (i.e., Make checks payable to “The UCLA Foundation,” “UCLA Alumni Association”, “The Regents of the University of California”, or the 501(c)(3) entity as appropriate)
Amount options, suggested amounts, check box(s)
Lockbox address
Appeal Code(s)
Biographic update elements (Attachment A)
Credit card option with credit card type, credit card number, expiration (mo/yr), and name on card
Automated Clearing House (ACH) option copy (Attachment B)
Phone contact at UCLA (i.e., originating office)
Website address for on-line payment option, if available

Additional elements required for Gift Mass Solicitation Remittance Devices:

- Pledge schedule
- Gift of securities copy (Attachment B)
- Matching Gift copy (Attachment B)
- Estate plan copy (Attachment B)

- Disclosure statements (Attachment C)
- If Benefits are offered:
 - Fair market value of Benefits
 - Option to decline Benefits
 - Premium Code(s)
- Fund name(s) and fund number(s)
- Giving Levels
- “This is a joint gift” check box

Additional elements required for alumni membership Mass Solicitation Remittance Devices:

- Alumni membership categories
- Option to decline inclusion in the Alumni Directory
- Premium Code(s)

Optional element

- Return or reply by date

Note that address fields on Remittances will be preprinted with available data from the gift/membership system.

C. Exceptions to Policy

Exceptions to this policy may be proposed and will be reviewed on a case-by-case basis in accordance with the following criteria. Such exceptions may include changes in selective information elements, disclosure language (unless mandated by law or UCOP policy), and strict use of Remit templates. The exception process allows for two types of exemptions, a *standing exemption* or a *one-time exemption*, based on the following criteria:

- To qualify for a *standing exemption* the following condition applies:

If the Mass Solicitation has an ongoing distinctive requirement which is recurring and where the specific application of the policy would not be appropriate, a standing exemption may be granted.

- To qualify for a *one-time exemption* the following condition applies:

If the Mass Solicitation is out of compliance due to a specific requirement that occurs on a limited or one-time basis, a one-time exemption may be granted.

The request for exceptions and the authorization of exemptions follow the same management signature approvals as for Mass Solicitations (see section IV.A, above). Standing exemptions will be reviewed annually to ensure the continued appropriateness of the exception. All other exceptions will be reviewed on an individual basis in connection with the solicitation approval process.

Submission Requirements:

1. Identify the name of the Mass Solicitation where exception would apply;
 2. Identify the type of exemption being requested, standing or one-time;
 3. Describe the exception and rationale (e.g., impact if exception is not granted and justification for standing exemption);
 4. Identify who is submitting the request, name, title and department;
 5. Attach supporting documentation, as required (e.g., modified Remit).
-

V . A T T A C H M E N T S

- A. Biographic Update Elements on Remittance Cards
- B. Copy Language for Gift Mass Solicitations and Alumni Association Memberships
- C. Disclosure Statements
- D. Sample Gift and Membership Solicitation Remittance Templates

Issuing Officer

/s/ Michael C. Eicher

Vice Chancellor, External Affairs

**Questions concerning this policy or procedure should be referred to
the Responsible Department listed at the top of this document.**

ATTACHMENT A

Biographic Update Elements on Remittance Cards

Following is a list of elements to be included in the biographic update section of the remittance card:

- Name
- Address, both home and business
- Telephone numbers, both home and business
- E-mail addresses, both home and business
- Preference boxes for address, telephone numbers, and e-mail addresses
- Birth date

For gift solicitations also include:

- Marital status
- Name of spouse/partner
- If spouse/partner UCLA alumnus/alumna, name at graduation, class year(s)

ATTACHMENT B

Copy Language for Gift Mass Solicitations and Alumni Association Memberships

Copy Language - Gifts

- **Automated Clearing House (ACH) option copy for contributions to The UCLA Foundation:**

Automatic Payment Plan Agreement: I hereby authorize The UCLA Foundation (Company ID# 95-2250801) to initiate monthly debit entries for my remaining payments and (credit) adjustments for any debit entries in error to my designated checking or credit card account. This authority is to remain in effect until the balance has been fulfilled or until the Bank receives written notification from me of its termination in such time and in such manner to afford the Bank reasonable opportunity to act.

For ACH option copy for contributions to The Regents of the University of California, Support Groups with 501(c) (3) status and other entities, contact the departmental development officer.

- **Matching gift copy:**

In addition to my personal gift, I have enclosed a matching gift form.

- **Gift of securities copy:**

Please contact the securities coordinator at (310) 794-3434 for detailed transfer instructions.

- **Estate plan copy:**

Please send me information on how I can include UCLA in my estate plan.

Copy Language - UCLA Alumni Association Memberships

- **ACH option copy for contributions to the UCLA Alumni Association:**

Automatic Payment Plan Agreement: I hereby authorize the UCLA Alumni Association (Company ID# 95-2286986) to initiate monthly debit entries for my remaining payments and (credit) adjustments for any debit entries in error to my designated checking or credit card account. This authority is to remain in effect until the balance has been fulfilled or until the Bank receives written notification from me of its termination in such time and in such manner to afford the Bank reasonable opportunity to act.

- **Opting out of the UCLA Alumni Association directory:**

Members are automatically included in the Online Alumni Directory unless they ask to be excluded.

___ Please exclude the following from my preferred listing (check below):

- ___ Address
- ___ E-mail
- ___ Phone
- ___ Graduation Year

___ Please exclude me from the Directory

ATTACHMENT C

Disclosure Statements

Standard Disclosure Statements

The following statements must appear on all solicitations for gifts to The UCLA Foundation:

- **Privacy Notice:**

The 1977 California Information Practices Act requires UCLA to inform individuals asked to supply information about themselves of the following: UCLA is requesting this information to update the general resource files of its External Affairs Department. Furnishing the information is strictly voluntary and will be maintained confidentially. The information may be used by other University departments in the regular course of business but will not be disseminated to others except if required by law. You have the right to review your own data file. Inquiries should be forwarded to Assistant Vice Chancellor - Finance and Information Management, External Affairs, 10920 Wilshire Blvd. 9th floor, Los Angeles, CA 90024-6511.

- **Fiduciary Responsibility of The UCLA Foundation:**

The UCLA Foundation is a California non-profit, public benefit corporation organized for the purpose of encouraging voluntary private gifts, trusts and bequests for the benefit of the UCLA campus. Responsibility for governance of The Foundation, including investments, is vested in its Board of Directors.

- **Recovery of Operating Costs From Private Gifts:**

As is customary with universities and other non-profit organizations across the country, a one-time gift fee is applied to all gifts to provide essential support necessary to UCLA's overall operation. The fee is currently 5%.

- **Fundraising Permit**

"In compliance with the Charitable Solicitation Ordinance in the City of Los Angeles (L.A. Municipal Code Article 4, Section 44), The UCLA Foundation's permit is on file with the City of Los Angeles"

Other Disclosure Statements

- **Endowed Funds** - The following statement must appear on all solicitations for endowed gifts to The UCLA Foundation:

The Chancellor may, from time to time, authorize The UCLA Foundation to return all or a portion of the fund's spendable income to fund principal in order to protect the real value of fund principal, or if spendable income substantially exceeds real current need, or if other compelling circumstances warrant the addition of spendable income to fund principal. In the event the fund does not reach the endowment minimum; or the program ceases to exist at UCLA, the campus school or department will utilize the proceeds from the fund in an area and manner as closely related as possible to the original intent and purposes for which the fund was established.

- **HIPAA** - The following statement must appear on all solicitations for the health sciences to ensure compliance with the Health Insurance Portability and Accountability Act (HIPAA):

If you do not want to receive further fundraising communications from (name of program or department), please contact:

(Name of program or dept), c/o UCLA Medical Sciences Development, 10945 LeConte Avenue, Suite 3132, Los Angeles, CA, 90095-1784

- **CAN-SPAM** - The following statement must appear on all electronic solicitations to ensure compliance with the CAN-SPAM Act of 2003 (Controlling the Assault of Non-Solicited Pornography and Marketing):

To unsubscribe: This email was sent to you because you are a valued friend of UCLA. If you do not want to receive further fundraising communications from this specific solicitation, simply [click here](#).

ATTACHMENT D

Sample Gift and Membership Solicitation Remittance Templates

BASIC GIFT REMITTANCE CARD

Front of Basic Gift Remittance Card

I am pleased to support the (Name of School, Dept., Center) with my gift to (Fund Name) in the amount of:

\$2,000 \$1,500 \$1,000 Other \$ _____

This is a joint gift. Spouse/Partner name: _____

Method of Payment: I prefer to pay by:

- Check:** Please make check payable to The UCLA Foundation.
 Credit Card: VISA MasterCard American Express Discover

Credit card #: _____

Expiration (mm/yy): _____

Name on card (please print): _____

Amount to be charged now: \$ _____

If you would like to make your gift over time, please check one from each of the following categories:

First payment: (select one)

Included

To be made: _____

(month/year)

Payment Schedule: (select one)

One-time payment on

(month/year): _____

2 semiannual payments

4 consecutive

monthly payments

4 quarterly payments

For my convenience, please automatically deduct my pledge payments on the 15th of the month(s) in accordance with the payment schedule selected above from my:

- Credit card (as completed above)
 Checking account (please include your first payment or attach a voided check showing name, address and account number to be charged)

Signature: _____ Date: _____

Additional ways to give:

- Matching Gift:** In addition to my personal gift, I have enclosed a matching gift form.
 Estate Plan: Please send me information on how I can include UCLA in my estate plan.

Online: To give online, visit www.campaign.ucla.edu.

Securities: Please contact the securities coordinator at (310) 794-3434 for detailed transfer instructions.

- Please update my contact information (make changes on reverse).**

(Advance ID)

Josephine Bruin '76

1234 Westwood Blvd.

Los Angeles, CA 90024

(Phone Number)

(E-mail address)

Please send payment and this completed form in the enclosed envelope to: The UCLA Foundation, Box 7145, Pasadena, CA 91109-7145 (**Do Not Send Cash**). For more information, please call: (Solicitation Initiator) at (Initiator's Phone number).

Thank you for your tax-deductible gift in support of (Name of School, Dept., Center)

I.D.# 0001234567

#1234

AC101

BASIC MEMBERSHIP REMITTANCE CARD**Front of Membership Remittance Card****Membership Options** (choose one):

- (LM) **Life Membership: \$495** (paid in full)
- (PL) **Life Membership Easy Payment Plan:** Pay \$55 now as an initial down payment, then have \$27.50 per month deducted from your checking or credit card account for 18 months – a total cost of \$550
- Authorization signature: _____ Date: _____
- (AM) **Annual Membership: \$45**

Method of Payment I prefer to pay with my (choose one):

- Check:** Please make check payable to the UCLA Alumni Association.
- Credit Card:** VISA MasterCard American Express Discover
- Credit Card #: _____
- Expiration (mm/yy): _____
- Name on card (please print): _____

To join online, visit www.UCLAalumni.net.

Please update my contact information (make changes on reverse).

(Advance ID)	
Josephine Bruin '76	(Phone Number)
1234 Westwood Blvd.	(E-mail address)
Los Angeles, CA 90024	

Please send payment and this completed form in the enclosed envelope to: UCLA Alumni Association, Box 512625, Los Angeles, CA 90051-0625 (**Do Not Send Cash**). For information, please call: Members Services at 800- or 310-UCLAalumni (825-2586).

Thank you for joining the UCLA Alumni Association.

I.D.# 0001234567

AM-FRAM PL/LM-FRAM/CASE AC101

Back of Membership Remittance Card

Please help us update your information:

Name: _____ **Preferred Address** Position/Title: _____
 Home Address: _____ Home Business Company Name: _____
 Home Phone: _____ **Preferred E-mail** Business Phone: _____
 Home E-mail: _____ Home Business Business E-mail: _____
 Date of Birth: ____ / ____ / ____ Marital Status: _____

Please help us update your spouse/partner's information:

Is Spouse/Partner a UCLA Alumnus? Yes No
 Name of Spouse/Partner: _____ Name at Graduation: _____ Class Year: _____

Online Directory: Members are automatically included in our Online Alumni Directory unless they ask to be excluded.

Please exclude the following from my listing (check below):

Home Address Home E-Mail Business Information
 Home Phone Graduation Year

Please exclude me from the Directory.

Automatic Payment Plan Agreement: I hereby authorize the UCLA Alumni Association (Company ID# 95-2286986) to initiate monthly debit entries for my remaining payments and (credit) adjustments for any debit entries in error to my designated checking or credit card account. This authority is to remain in effect until the balance has been fulfilled or until the Bank receives written notification from me of its termination in such time and in such manner to afford the Bank reasonable opportunity to act.

This is a basic membership remittance card for The Alumni Association solicitation for Alumni and Friends.

Other remittance templates will allow for solicitation of:

- Students
- Alumni class year

ENDOWMENTS

Principles of Endowment Administration

University of California Office of the President

A **true endowment** is created by a gift or bequest when a donor instructs the fiduciary that the corpus of the gift be held in perpetuity (or for a specified term of years) with the income used to support the institution or a particular program. Even absent a statement about holding the corpus in perpetuity, the intent to create an endowment should be inferred if the donor instructs that the income be used to support the institution or a particular program. The Regents, a Campus Foundation, may hold such gifts in a fiduciary capacity or an independent trustee licensed to engage in trust business.

When a gift is given to the University, it is not considered legally consummated until the University agrees to the conditions and notifies the donor of acceptance of the gift. If a gift or bequest is received without disclaimer by the University, the University assumes the legal obligation to administer the gift or bequest in a manner consistent with the terms specified by the donor. This obligation arises under an area of the law known as the law of charitable trusts, and is subject to enforcement on behalf of the public by the Attorney General of California.

A **fund functioning as an endowment**, also called a **quasi-endowment**, may be created by a gift or bequest when a donor does not instruct either that the gift be expended in its entirety or held as a true endowment. In such cases, the institution may, acting in its own discretion, decide to create a fund functioning as an endowment or quasi-endowment, which means the funds are invested in the same manner as if they were subject to the terms of a true endowment, with the crucial distinction that the institution may at any time decide to withdraw all or part of the corpus of the fund and expend it for the purpose designated by the donor.

California trust law (Probate Code Section 15000 et seq) provides among other things:

- The fiduciary **must invest the corpus prudently** in accordance with the Uniform Prudent Investor Act (Probate Code Section 16045 et seq).

The **income must be expended strictly in accordance with the donor's instruction**. Expenditures for purposes other than those set forth in the terms of the gift or as subsequently modified with the donor are unlawful and are not to be permitted. The institution and individuals willfully engaged in expenditures for impermissible purposes may be subject to civil and criminal penalties. If changed circumstances make expenditure of the funds in accordance with the terms of the gift illegal, impracticable, or impossible and if the donor is not able to agree to the proposed change in the terms, then the institution should seek the advice of the California Attorney General and subsequently, under the cy pres doctrine, apply to a Court of appropriate jurisdiction to seek approval of the proposed change. The Office of Development Policy and Administration and the Office of the General Counsel will assist the campus in a review of an endowment fund's terms and the steps to be taken for proposals to the Attorney General.

- **Excessive accumulation of income must be avoided**. The General Counsel of The Regents recommends that the income be expended regularly; as a guiding principle, the income accumulation should not be allowed to exceed five years.

-
- In the case of a true endowment, the unjustified failure to expend income as it is earned may constitute a **breach of fiduciary duty** under trust law. Accumulation may be justified if it is: 1) not inconsistent with the terms of the gift, and 2) being done for a specific purpose consistent with the terms of the gift, such as equipment purchase. Simply deciding not to spend the funds without a specific purpose, or that the funding may likely be more useful at a later date, is not justification for not carrying out the donor's instruction. Accumulation is justified if the donor and the institution agree it to.

Conditions under which Endowment Income may be added to Endowment Principal

- Endowment income must be spent strictly in accordance with the donor's instruction. There may be times, however, when, due to a variety of circumstances, such expenditure is not possible. In these situations, the Office of Development Policy and Administration and the Office of the General Counsel will assist the campus in a review of an endowment fund's terms. In addition, assistance will be provided when the literal construction of the fund's terms is illegal, impracticable, or impossible, which may require court approval of revised terms.
- Requests to the administration to add accumulated income to principal will be permitted when the donor has expressly requested that it be done. Such requests may also be permitted when the donor's terms established an endowment for a specific purpose that requires greater annual income than is currently being produced by the endowment corpus, but which, with the addition of accumulated income, would eventually produce an adequate income stream to support the fund's stated purpose.

Endowment-related terms defined by Webster, Black and others

allocation: the administrative designation of fund terms that have not been specified by a donor, such as the location at which the funds will be used, the type of fund (endowment, fund functioning as an endowment, current fund), and the purpose for which the funds will be used.

bequest: a gift by will or personal property (real property can also be received via a bequest although this is sometimes referred to as a devise); a legacy. A bequest can be "specific" (designating a particular dollar amount or a specific asset(s)), or it can be a "residual" bequest (a percentage of the residue after payment of other expenses and obligations).

carrying value: the amount at which securities or equities are reported in the financial statements.

corpus: the main body or corporeal substance of a thing; specifically, the principal of a fund or estate as distinct from income or interest.

cy pres: a rule providing for the interpretation of instruments in equity as nearly as possible in conformity to the intention of the testator (donor) when literal construction is illegal, impracticable, or impossible – called also *cy press doctrine*.

UCLA Endowment Minimums
Effective July 1, 2009

Endowment Minimums

Below is a list of campus wide endowment opportunities and the amounts needed to fund them. These dollar figures reflect the minimum amount necessary for adequate funding; any of these endowments would be enhanced by a gift in excess of the minimum.

Faculty Support

Dean's Chair **\$5 million**

The Dean's Chair recognizes the administrative appointment of a School or division in the College and provides unrestricted support for this position. The appointment remains with the position as opposed to with the individual faculty member.

Endowed Chair (with salary support) **\$5 million**

The Endowed Chair (with salary support) will support a new faculty full time employee (FTE) on a permanent basis. This Chair is a special incentive to recruit and/or retain gifted faculty members whose teaching and research exemplify UCLA's mission. Endowment income provides salary support and resources for research and teaching.

Executive Chair in Medicine **\$3 million**

The Executive Chair is awarded to department chairs in the David Geffen School of Medicine. Its purpose is to affirm the leadership role of senior-level University administrators who demonstrate superior academic or administrative distinction. This appointment remains with the position.

Endowed Chair (without salary support) **\$2 million**

The Endowed Chair (without salary support) is a special incentive to attract a scholar of distinction to UCLA or to retain gifted faculty members whose teaching and research exemplify UCLA's mission. Endowment income provides support for research and teaching.

Professional Development Term Chair **\$1 million**

The Term Chair gives UCLA's professional schools and College the flexibility to recruit, retain and support the career development of exceptional younger faculty. A Term Chair can also be awarded to department chairs and visiting professors for a renewable five-year period.

Recruitment/Distinguished Service/ Teaching Term Chair **\$500,000**

This Chair allows UCLA to recruit a junior faculty member. It may also be used to acknowledge and support distinguished service or teaching. As a Term Chair, it can be awarded for a term of one or more years, not to exceed five consecutive years.

Teaching Awards **\$250,000**

An endowment for teaching awards provides for the meaningful recognition of outstanding professors, lecturers and teaching assistants year after year. Awards can be used at the honoree's discretion to further teaching or research activities. Individual academic areas determine the selection criteria and awards process.

Student Support

Postdoctoral Fellowships **\$1 million**

Postdoctoral fellowship endowments help to fund post-graduate scholars research and living expenses, enabling UCLA to attract promising academics and indirectly bear on the University's ability to recruit and retain top faculty and graduate students.

Graduate Fellowships

Graduate fellowship endowments help to fund graduate students' tuition and fees, enable UCLA to attract promising scholars, and indirectly bear on the University's ability to recruit and retain top faculty.

College of Letters and Science	
Management/Engineering/Law/Medicine	\$350,000
Other Professional Schools	\$250,000
Professional Schools, partially funded	\$100,000

Undergraduate Scholarships **\$100,000**

Endowment income for undergraduate student support ensures a superior education for talented, deserving students. Scholarships may be awarded on the basis of financial need, academic merit or both.

Other Endowments

Endowment Research Units

An Institute or Center is an organization of scholarly activities created around a specified purpose. These bodies generate research findings and stimulate thought and discussion on their topics of interest and create a nexus for informed perspective on the discipline(s). Research units vary greatly in their individual circumstances, prioritization within the academic mission of UCLA, and appeal to prospective donors. The designation of Institute, Center, or Program relates to breadth and scope of function and level of funding, and the circumstances of each naming must be considered carefully to arrive at the appropriate gift level.

Institute	\$10 million
Center	
Anderson	\$10 million
Other Units, Interdisciplinary	\$5 million
Program	\$2 million

Lectureships (with salary support) **\$1 million**

Endowed funds for lecturers allow for the teaching of various subjects, including language instruction. These endowments can provide needed resources for salary support as well as some programmatic funds.

Lectureships **\$250,000**

Endowed funds for lectures and colloquia facilitate the sharing and dissemination of research and information among members of the academic community. Such funding can provide needed resources for travel, honoraria and guest lectureships locally, nationally and globally.

Library Endowment **\$50,000**

The Library Collection Endowment Fund allows the UCLA Library to continue as a premier information resource for University and community users. The fund provides a lasting source of income that advances the existing collections, offsets escalating costs of essential books, periodicals and other materials, and ensures the timely and ongoing acquisition of electronic materials and information technologies.

UCLA EXTERNAL AFFAIRS

From: Rhea Turteltaub - Associate Vice Chancellor of Development

Neal Axelrod - Assistant Vice Chancellor of F&IM

To: EA Development Officers

Subject: New Gift Agreement Templates - Updated Language

For the past few years the use of standardized gift agreements has been encouraged throughout External Affairs. The "boilerplate" language has greatly assisted in the gift negotiation process, reduced the amount of time required to prepare gift agreements and provided a standardized framework for the acceptance of gifts to UCLA.

We continually review these documents and expect they will evolve in response to the needs and demands of our donors and the ever changing legal and tax environment.

Effective September 23, 2005, all existing templates have been replaced. The new templates include several changes including:

- New language to describe UCLA's reliance on a donor's pledge. The old "binding on your estate" clause has been removed except in the case of a pledge for capital construction.
- New language for the administrative gift fee. The new language explains the fee in the context of a common practice customary in higher education.
- For Chairs, new language to describe the support of the chair holder.
- New templates for gifts that include a naming opportunity i.e. a physical facility, a program "without walls", etc.
- New templates specifically for testamentary gifts or pledges.

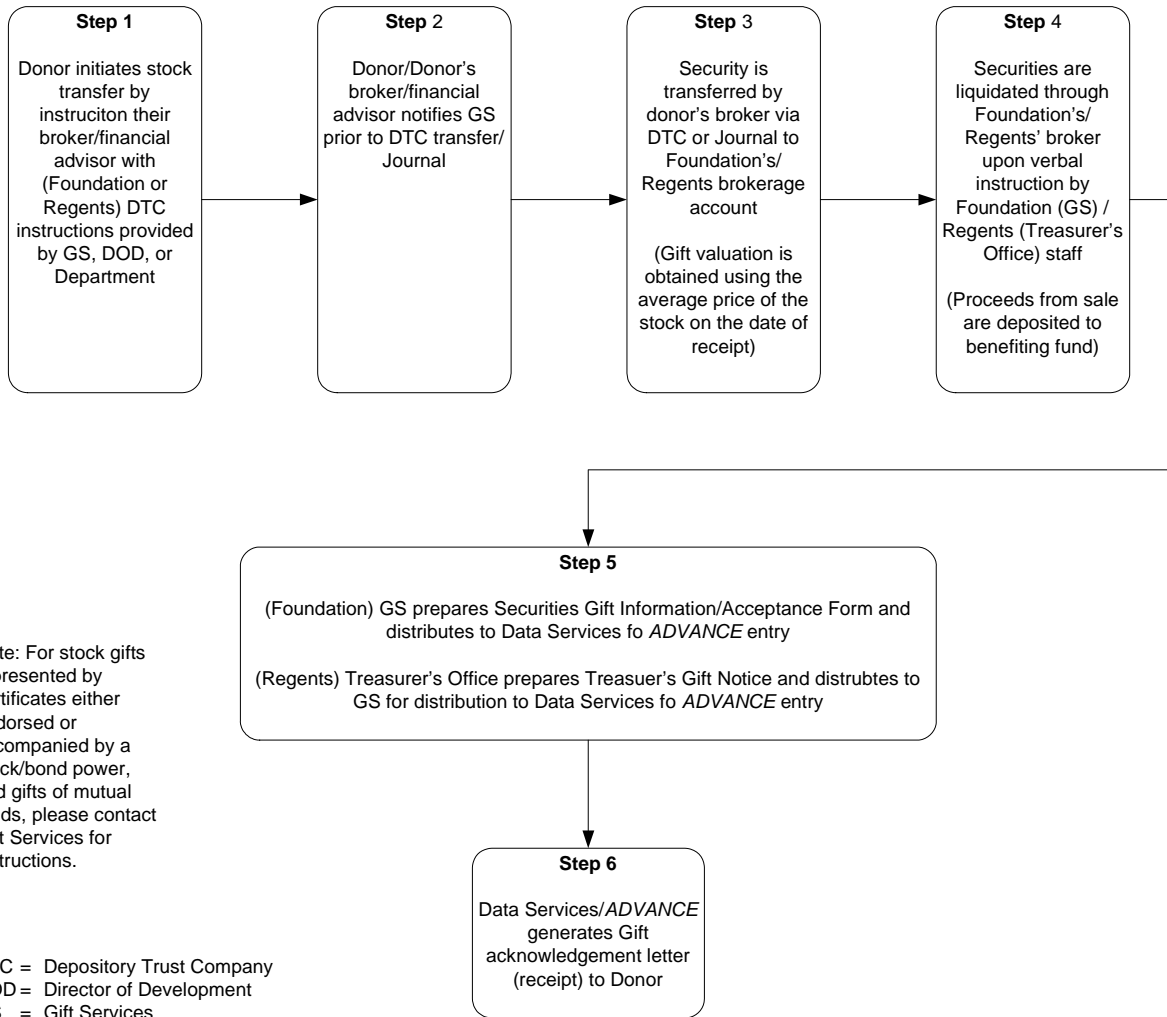
A new page on ISLand2 on the External Affairs website contains links to the new templates along with other helpful information relating to Chairs and Namings. You can access the new templates at:

<https://island.fim.ucla.edu/EABusiness/GiftAdmin/GiftAgreementTemplate.asp>

The new templates were prepared in conjunction with the University's General Counsel and reviewed by senior EA administrators. We believe they will create a more positive donor interaction at the time of gift closure.

For further questions on the policy, please contact Bill Kinsella, Director of Gift Agreements, Chairs & Namings at extension 43453 or williamk@support.ucla.edu.

GIFTS OF SECURITIES



INSTRUCTIONS FOR TRANSFERRING GIFTS OF SECURITIES

(Internal Use Only)

Gifts of Securities (stocks, bonds and mutual funds) to The UCLA Foundation and The Regents of the University of California (UC) are processed by Finance & Information Management (F&IM), Gift Services.

THE UCLA FOUNDATION AND THE REGENTS OF UC

It is the Development Officer's responsibility to instruct the donor to direct the gift to The UCLA Foundation or to The Regents of UC.

HOW TO MAKE A GIFT OF STOCKS, BONDS, AND MUTUAL FUNDS

DTC (Electronic Transfer):

- Donor completes the DTC instruction sheet
 - Gifts to The UCLA Foundation use ***DTC Instruction Form -The UCLA Foundation***
 - Gifts to The Regents of UC use ***DTC Instruction Form -The Regents, UC***
- Donor notifies his/her broker with request to transfer by sending DTC instruction sheet to broker (broker may require additional information from donor).
- Donor sends DTC Instruction sheet to F&IM, Gift Services via fax

Note: Donor may also notify his/her broker by letter (***Securities Sample Gift Letter***) with a copy to Gift Services.

Stock/Bond Certificate:

- Contact F&IM, Gift Services at (310) 794-3434

Mutual Funds:

- Contact F&IM, Gift Services at (310) 794-3434

Note: Transfers of mutual fund shares may take three to four weeks (or longer) to accomplish. Please allow plenty of time for this type of gift. It is important to contact F&IM, Gift Services early for mutual fund transfers.

Gifts of Kind (cont.)

CONTACT INFORMATION

External Affairs
Finance & Information Management
Gift Services
10920 Wilshire Boulevard, Suite 900
Los Angeles, California 90024
Attn: Lori Larriva
Tel: (310) 794-3434
Fax: (310) 794-3433
e-mail: llarriva@support.ucla.edu

Updated 2008

G U I D E L I N E S F O R V A L U A T I O N
G I F T S O F S E C U R I T I E S T O U C L A

(For Internal Use Only)

VALUATION OF SECURITIES THAT ARE READILY MARKETABLE

How we determine valuation date:

- If electronically transferred (DTC), the date the security is transferred into The UCLA Foundation's account or The Regents of the University of California (UC) account.
- If hand-delivered, the date when a properly endorsed stock certificate is surrendered to a Foundation representative for a Foundation gift; or, a University representative in the Treasurer's office for a Regental gift.
- If by mail, the postmark date, provided the securities and the Irrevocable Stock or Bond Power are received in a form negotiable by The UCLA Foundation or The Regents, UC
- If the certificate is re-registered in The UCLA Foundation's name or The Regents, UC's name, the date on which it was re-registered (date that appears on the front of the certificate)

- Note: Donors should be discouraged from re-registering stocks in The UCLA Foundation or The Regents, UC name when making a gift. Reissuance of a certificate takes time and exposes the gift to market risk and potential valuation issues. For DTC transfers, the donor may communicate the transfer to his/her broker, but should not give instruction to sell. If a sell order is given, the gift then becomes a gift of cash.

How a valuation is reached:

- Gift value is based on the average of the high and low price of the security on the valuation date.

Example:	Valuation date	December 1 st
	Stock	XYZ Corporation
	Share Value	100 shares
	High	81.00
	Low	78.00
	Average	79.50
	Gift Value	79.50 x 100 shares = \$7,950

Gifts of Kind (cont.)

Donor's receipt will include:

- Gift date
- Name of security and number of shares

Note: The receipt does not reflect a value or dollar amount, as a valuation may taint the valuation from the IRS' viewpoint and could lead to disagreements with donors.

VALUATION OF 'HARD-TO-VALUE" SECURITIES

For securities whose value is not readily ascertainable valuation shall be based on the most reliable source possible. A qualified appraisal report may on occasion be requested for gifts of closely held stock.

**DTC Instruction Sheet
The UCLA Foundation**

**To (donor's
broker):** _____

Broker Fax: _____

**Broker
Telephone:** _____

From: _____

Telephone: _____

Fax: _____

DTC WIRING INSTRUCTIONS FOR GIFTS OF STOCK OR BONDS:

THE UCLA FOUNDATION:

Please deliver by DTC to: Wachovia Securities, LLC
For: The UCLA Foundation, Tax ID #95-2250801
DTC #0141
A/C #19984186

The UCLA Foundation's Broker: Denny Pringle (310) 443-7594

DONOR NAME: _____

ADDRESS: _____

**NAME OF
SECURITY:** _____

**NUMBER OF
SHARES:** _____

**FUND
NAME/PURPOSE:** _____

IMPORTANT

Please copy Lori Larriva in Gift Services at UCLA by fax (310) 794-3433, or by E-mail llarriva@support.ucla.edu prior to transferring securities as **donor information does NOT transmit through the DTC** wiring system. ***If you have any questions, please call (310) 794-3434.***

For tax purposes, your gift will be valued on the average price (the mean between the highest and lowest selling prices) of the stock on the date of the gift. For accurate valuation purposes, sending broker may be advised to initiate securities transfer after market close, but before the close of their business day.

Updated 2008

Gifts of Kind (cont.)

**DTC Instruction Form
The Regents, UC**

**To (donor's
broker):** _____

Broker Fax: _____

**Broker
Telephone:** _____

From: _____

Telephone: _____

Fax: _____

DTC WIRING INSTRUCTIONS FOR GIFTS OF STOCK OR BONDS to THE Regents, UC

Bank:	State Street Bank & Trust Company
DTC Participant Number:	0997
Agent Bank Number:	26022
Institutional FINS Number:	35710
Account Number:	QP10
Account Name:	The Regents, UC

DONOR NAME: _____

ADDRESS: _____

**NAME OF
SECURITY:** _____

**NUMBER OF
SHARES:** _____

**FUND
NAME/PURPOSE:** _____

IMPORTANT

Please copy Lori Larriva in Gift Services at UCLA by fax (310) 794-3433, or by e-mail llarriva@support.ucla.edu prior to transferring securities as **donor information does NOT transmit through the DTC wiring system. If you have any questions, please call (310) 794-3434.**

For tax purposes, your gift will be valued on the average price of the stock on the date the shares are received in the account of The Regents, UC at State Street Bank & Trust Company.

Updated 2006

Cash Wire Transfer Instruction Form: The UCLA Foundation

To (donor's
bank): _____

Bank Fax: _____

Bank
Telephone: _____

From: _____

Telephone: _____

Fax: _____

WIRE INSTRUCTIONS FOR CASH GIFTS TO: THE UCLA FOUNDATION

Please transfer funds by wire to: **The Bank of New York**
For: **The UCLA Foundation**
Account #8900583851
ABA #021000018

Branch Address: **1 Wall Street, 19th Floor**
New York, NY 10286

IMPORTANT

Please notify Lori Larriva in
Gift Services at UCLA
By fax (310) 794-3433, or e-mail llarriva@support.ucla.edu
prior to transferring any gift.
If you have any questions, please call (310) 794-3434.

**Note: Adding costs charged for wire transfer services will allow your UCLA gift to
be credited at your intended amount**

Please provide us with the following
Information:

DONOR NAME: _____

ADDRESS: _____

**AMOUNT OF
TRANSFER:** _____

FUND

NAME/PURPOSE:

**Cash Wire Transfer Instructions
The Regents of the University of California**

For instructions contact:

***Sandie Schwartz
Corporate Financial Services-General Accounting
(310) 794-0380***

Or visit

Corporate Financial Services' Website at:

[General Accounting Wire/EFT Instructions](#)

[Advice of Incoming Wire Transfer](#)

GIFTS IN KIND

Completed Paperwork Necessary to Accept Gift:

- Deed of Gift (by donor and Department Official)
- Description of gift, Value, Estimated Value Source, Signature of Donor(s), Dep't Official
- Regents Transmittal
- Fair Market Value Appraisal from donor (if donor is claiming gift is valued over \$5,000)
- IRS Form 8283 Completed and signed by the donor

Ability to Accept Gift:

- The actual gift is on campus
- Clear title on gift
- All tangible personal property can be sold in the future

Proceeds from Tangible Personal Property Donation:

- Deposited in the fund specifically designated by the donor. If there is not a designation specified, the general department fund will receive the deposit.
- More information is available in the Development Policy and Administration Manual on pages 147 – 150
- Please call x43392 with any and all questions you may have regarding tangible personal property.

Gifts of Kind (cont.)

Accepting Gifts in Kind & Tangible Personal Property

Examples of Gifts in Kind and Tangible Personal Property

Gifts in Kind

Computers

Software

Office Equipment

Tangible Personal Property

Jewelry

Automobiles

Books

Decorative Arts

Paintings

Prints/Lithographs

Manuscripts

Fine Wine

Furniture

Fine Photographs

Memorabilia

Tribal Art

Oriental Carpets

Sculptures

Vintage Posters

Armor

Forms Needed to Accept Gifts

1. Gifts in Kind

- Letter from manufacturer on corporate letterhead with the description(s) of gift being donated
- Itemized shipping invoice with item's value
- Please send the originals to UCLA Gift Services, 10920 Wilshire Bldg., 11th Fl., Campus 160348. Send a copy to the Deputy Director of Development for Corporate and Foundation Relations, 10920 Wilshire Bldg., 14th Fl., Campus 160348.

2. Tangible Personal Property

If gift is valued less than \$5,000

- Deed of Gift (Regents or Foundation)
- Transmittal (Regents or Foundation)

If gift is valued over \$5,000

- Deed of Gift (Regents or Foundation)
- Transmittal (Regents or Foundation)
- IRS Form 8283
- Qualified Appraisal

Gifts of Kind (cont.)

How to Fill Out the Required Gift Paperwork

Deed of Gift

This completed document transfers the title of the property from the donor to The Regents or The Foundation

1. The donor must first fill in the sections above For Departmental Use Only on the deed of gift. Please make sure there is a value (\$) and full description of the type of gift (i.e. 14" x 10" Oil on Canvas Painting Titled 'The Trees' by Augusta Renoir) before you forward the document to Gift Services.
2. After receiving the filled out portion from the Donor, the DOD is responsible for filling out Signature of Departmental Official/ Date/ Title/ Department (located below For Departmental Use Only).
3. The remaining Accepted for The Regents of the University of California (or Accepted for the UCLA Foundation if it's a Foundation Deed of Gift) following Date will be completed by Gift Services **only** after the above has been provided.

Gift Transmittal

Internal information about the 4 W's (who, what, where, and why) explanation of donors gift. The Regents and Foundation Gift Transmittals are located on the **Island2** website.

Once on the Island2 Web Site: <https://island.fim.ucla.edu>

- Click on **EA Business Services**
- Click on **Gift Transmittal Forms**
- Look for the heading **General Forms and Applications**
- Click on **Regents Gift Transmittal or Foundation Gift Transmittal Form**
- **Fill in information**
- Click on the Submit button at the bottom of the on-line form
- Print a copy for your files and another to submit to Gift Services

Once the Deed of Gift and the transmittal are completed, submit to UCLA Gift Services on the 11th Floor of 10920 Wilshire Boulevard location. **If the value is over \$5,000 additional forms are required.**

Gifts of Kind (cont.)

Additional Forms for Gifts Valued Over \$5,000 (+) Required by the IRS*

If value of gift is over \$5,000, the **donor must provide**/submit with the Deed of Gift:

- Signed Qualified Appraisal
- IRS Form 8283

Completed Section B

Part I

- *Information on Donated Property*

Part III

- *Declaration of Appraiser*

Data Services

Will return the form, with a receipt and a **copy** of the executed Deed of Gift, to the donor. If the gift is valued over \$5,000, the **original IRS 8283** will be included in this mailing.

Gifts of Tangible Personal Property to be sold Within Two Years

If the Regents or Foundation signed an IRS 8283 and sell a gift of tangible personal property within two years of the accept date of the donation, the Gift in Kind Coordinator must file an IRS 8282 form within 2 months of the sale. The IRS requires this only if the gift is sold within a two year time period from gift acceptance date. A copy filed with the IRS must be mailed to the donor.

- * If the donor is not claiming a tax deduction on this gift, these completed forms are not required but requested by The Regents for recording purposes.

Gifts in Kind (cont.)

PROCESSING GIFTS-IN-KIND (ARTWORK, ETC.) (For Internal Use)

<i>Value of Gift-in-Kind</i>	<i>What does UCLA need?</i>	<i>What does IRS need from donor?</i>	<i>What does UCLA need if donor is also the artist?</i>	<i>What does IRS need from donor if donor is also the artist?</i>
\$1 To \$500	<ul style="list-style-type: none"> • Tender (U-Dev 100) • Signed DOG • No appraisal needed • No 8283 needed 	<ul style="list-style-type: none"> • Donor receipt issued by UCLA 	<ul style="list-style-type: none"> • Tender (U-Dev 100) • Signed DOG • No appraisal needed • No 8283 needed 	<ul style="list-style-type: none"> • Donor receipt issued by UCLA
\$501 To \$5,000	<ul style="list-style-type: none"> • Tender (U-Dev 100) • Signed DOG • No appraisal needed • No 8283 needed 	<ul style="list-style-type: none"> • Donor receipt issued by UCLA • Section A of 8283 attached to donor's income tax form 	<ul style="list-style-type: none"> • Tender (U-Dev 100) • Signed DOG • No appraisal needed • No 8283 needed 	<ul style="list-style-type: none"> • Donor receipt issued by UCLA • Section A of 8283 attached to donor's income tax form • No appraisal needed
\$5001 To \$19,999	<ul style="list-style-type: none"> • Tender (U-Dev 100) • Signed DOG • Appraisal (within 60 days)* • UCLA signs 8283 	<ul style="list-style-type: none"> • Donor receipt issued by UCLA • Section B of 8283 attached to donor's income tax form 	<ul style="list-style-type: none"> • Tender (U-Dev 100) • Signed DOG • Copies of receipts to substantiate cost of materials • No appraisal needed • UCLA signs 8283 	<ul style="list-style-type: none"> • Donor receipt issued by UCLA • Section B of 8283 and copies of receipts to substantiate cost of materials • No appraisal needed
\$20,000 And Over	<ul style="list-style-type: none"> • Tender (U-Dev 100) • Signed DOG • Appraisal (within 60 days)* • 8283 needed • Donor completes Sec. B and appraiser signs • UCLA signs 8283 	<ul style="list-style-type: none"> • Donor receipt issued by UCLA • Section B of 8283 <u>and</u> appraisal attached to donor's income tax form 	<ul style="list-style-type: none"> • Tender (U-Dev 100) • Signed DOG • 8283 needed (Sec. B) • Copies of receipts to substantiate cost of materials • No appraisal needed • UCLA signs 8283 	<ul style="list-style-type: none"> • Donor receipt issued by UCLA • Section B of 8283 and copies of receipts to substantiate <u>cost</u> of materials • No appraisal needed

- **NOTE:** This is a UCLA Gift Administration policy to establish valuation; UCLA not required by IRS to obtain copy of appraisal. In the absence of a qualified appraisal, gifts-in-kind will be recorded with a value of \$1 on the UCLA Advance gift system.

GLOSSARY

-A-

ACCEPTANCE

A formal procedure through which an authorized administrator indicates the willingness of the University to take control of certain name assets for specified purposes.

ACKNOWLEDGEMENT

A formal statement from a University official to a donor indicating a gift or private grant has been received. Acknowledgement of a gift or private grant does not imply acceptance of the asset.

ADVANCE

UCLA's donor/alumni database. The cords of all charitable gifts are stored in Advance along with all membership records of the UCLA Alumni Association.

ALUMNA/ALUMNUS

Degree graduate or dues paying member of an alumni association who is not a degree graduate.

AMOUNT

The value of assets donated as a gift or private grant.

APPEAL CODE

Alpha-numeric code assigned in Advance (the donor/alumni database) to track a defined pool of donors receiving a particular fund-raising solicitation.

-B-

BENEFIT

A social function held to raise money for predetermined purpose and to make contact with potential donors.

BENEFIT TRANSMITTAL

A document used to deposit proceeds from a benefit to a restricted fund account in The UCLA Foundation.

BEQUEST

A gift by Will of personal property, including cash, appreciated property and non-monetary items.

BOND

A legal instrument under which an individual or organization agrees to pay a stated sum of money on or before a specified date.

-C-

CAMPAIGN

An authorized effort to solicit funds for a specified purpose.

CAMPUS GIFT ACCEPTANCE REPORT

A University document (UDEV 100) which is used to record acceptance of a gift, bequest or private grant by an authorized University administrator, and in addition, to REPORT summarize certain specific information relating to the terms, conditions, and amounts of the gift, bequest or private grant as well as certain specific information about the donor. This report is also known as a Tender.

CHAIR

An endowed fund from which income is used for the teaching and research activities of the appointed chair

	holder.
CORPORATE FOUNDATION	A non-profit organization developed and maintained under the auspices of a corporation for the purpose of providing funds in support of charitable purposes.
CORPUS	The principal sum (capital) as distinguished from the income or interest of an estate, investment, fund, etc.
CURRENT FUND	A gift or private grant contributed by a donor under the terms of which the University may expend all or a portion of the assets at its discretion for the specified purposes.
-D-	
DATE ACCEPTED	The month, day and year a gift or private grant is formally accepted by an authorized University administrator.
DATE RECEIVED	The month, day and year on which a gift or private grant is received in a University office or is transferred to a University account.
DEED	A legal document executed under seal effecting conveyance of assets from one party to another, particularly ownership of real property.
DEED OF GIFT	A legal document used to transfer gift-in-kind from the donor to The Regents to The UCLA Foundation.
DEED OF TRUST	A mortgage.
DEFERRED GIFT	As defined by the Tax Reform Act of 1969, a donation of assets to the University with which a trust is established to pay income to named beneficiaries for their lifetimes, after which the assets are available to The Regents for the purposes specified by the donor.
DEPARTMENT DEPOSIT RECORD	A form for depositing checks to The Regents.
DEPOSIT SLIP	See <i>Notice of Deposit of Monetary Gift or Pledge Payment</i>
DEPOSIT TRANSMITTAL	A document for depositing gifts to a restricted fund account in The UCLA Foundation. This document is used only for cash gifts, foreign checks or for gifts received without a solicitation piece.
DEVISE	A gift by Will of real property.
DONOR	An individual or organization, which contributes a gift or private grant.

-E-

ENDOWMENT OF FUNDS

A collection of assets invested to produce income; under the law, no part of the corpus endowment fund may be expended, but must remain inviolate. See *True Endowment, fund functioning as an Endowment, or Quasi Endowment and Chairs*.

ESTATE

See *Bequest*.

EXECUTOR

An individual or organization named by a decedent in his or her Will to carry out the provisions of the Will.

-F-

FACULTY

That segment of the University community composed of individuals who hold an academic appointment.

FAIR MARKET VALUE

The amount covering cost of services/merchandise received in conjunction with a benefit.

FEDERAL TAX ID

A number assigned by the Internal Revenue Service to The Regents and The UCLA Foundation to indicate that they are exempt from taxation and may accept charitable contributions.

FELLOWSHIP

An award to an individual or institution which provides support for the individual's academic endeavors. Support may include funds for stipend or salaries, tuition, or research expenses.

FUND FUNCTIONING AS AN ENDOWMENT

A collection of assets invested to produce income. By administrative decision, the corpus of a fund functioning as an endowment is usually held inviolate, but the University is not required by law to do so.

FUND GROUP

The general designation for a number of different types of asset collections including endowment funds, funds functioning as endowments, loan funds, plant funds, current donation funds and deferred gifts.

-G-

GENERAL ENDOWMENT

A collection of individual funds brought together for POOL the purpose of investment and reinvestment in stocks and bonds that will provide long-term capital growth.

GIFT

An inter vivos donation from an individual or organization, contributed for a specified purpose.

GIFT-IN-KIND

A gift of assets that is non-monetary in nature. Example: paintings, books equipment non-monetary property.

GRANT

A transfer of personal property of an organization to an institution, based on acceptance of a formal proposal submitted to said organization by a member of members of that institution.

-I-

INCOME	The return on invested capital.
INTER VIVOS GIFT	A gift from a living donor, as distinguished from a bequest.
INTEREST	A compensation paid for use of money.
-L-	
LOAN	A monetary award made to a student based upon a written application, said award to be repaid according to the terms and conditions specified by The Regents.
LOCATION CODE	A code used to denote each campus location as follows: <ul style="list-style-type: none"> 01 = Berkeley 02 = San Francisco 03 = Davis 04 = Los Angeles 05 = Riverside 06 = San Diego 07 = Santa Cruz 08 = Santa Barbara 09 = Irvine J = Systemwide Administration
-M-	
MONETARY TRANSFER FORM (MTF)	A document used for the Transfer of Funds from The UCLA Foundation to a department account for expenditure purposes by respective University department.
-N-	
NLWRS	An abbreviation for National Land and Water Reserves System. They are a series of donations of real property, preserved in the nature state for the purpose of conservation and education; each reserve is administered by one or more campus under the general guidance of a Systemwide Committee.
NON-GIFT	Any donation that does not have a tax-deductible portion.
NON-MONETARY PROPERTY	Personal property that is not cash, securities or other legal tender such as paintings, books, equipment, gift-in-kind.
NOTICE OF DEPOSIT OF MONETARY GIFT OR PLEDGE PAYMENT	A document used to deposit cash or cash equivalents to the University.
-O-	
OFFICE OF ACCEPTANCE	Administrative unit with which the University official accepting a particular gift or private grant is associated.
ORGANIZATIONAL UNIT	Administrative unit a donor has specified as the recipient of a gift of private grant.

-P-

PLANT FUND

An accounting designation for those monies earmarked for construction.

PLEDGE

A written promise to pay a specified amount of money according to an agreed schedule.

PRINCIPAL

The capital sum of an investment as distinguished from income; the face value of a stock or bond.

PROFESSORSHIP

A fund established for the purpose of paying the salary and related expenses of the individual chosen to fill the position.

PROMISSORY NOTE

A written promise made by one or more parties to pay another party of parties a specified sum on or before a specified date.

PURPOSE

The intention, aim, object or project for which a gift or private grant is donated.

-Q-

QUASI-ENDOWMENT

See *Funds Functioning as an Endowment*.

-R-

REAL PROPERTY

Any real estate (i.e., land and/or existing structures.)

RESTRICTED GIFT

Gifts that have restrictions placed on them by the donor. Gifts may be restricted to the school, department and purpose etc.

RUCAL

The nominee name under which securities are registered to The Regents of the University of California.

-S-

SCHOLARSHIPS

A monetary award made to a student at the undergraduate level, usually on the basis of financial need, to assist that individual in the pursuit of his or her studies.

SECURITIES

For the purpose of this Manual, certificates of ownership or indebtedness such as stock certificates and bonds.

STAFF

An employee of the University holding a non-academic appointment.

STIP

Short Term Investment Pool. Gift accounts are called STIP C unless a donor has specifically requested his gift earn interest for the purpose of the donation. Such an account is STIP B.

STOCK	The proportionate share in the ownership of a corporation held by an individual stockholder as represented by share of this capital in the form of stock certificates.
STOCK (BOND) POWER	A legal document through which transfer of ownership of a stock certificate or bond is affected.
SUPPORT GROUP	See <i>UCLA Support Group</i> .
-T-	
TENDER	See <i>Grant Acceptance Repost</i> .
TITLE	A legal instrument whereby the owner of real property has the just possession of said property.
TRANSMITTAL	See <i>Deposit Transmittal</i> .
TRUE ENDOWMENT	Funds existing in perpetuity. Principal cannot be invaded; only income is available for expenditure purposes.
TRUST	A compilation of assets, real and/or personal, held by one party or parties for the benefit of another party or parties.
TRUSTEE	The individual or organization appointed, under an express or implied agreement, to administer trust assets for the benefit of another individual or individuals.
-U-	
UCLA FOUNDATION	A non-profit organization, which solicits and accepts gifts to benefit UCLA.
UNDIRECTED GIFTS	Gifts, which can be applied to the special needs of the campus as determined by The Board of Directors of The UCLA Foundation.
UCLA SUPPORT GROUP	An officially recognized and approved organization for the purpose of providing financial or other support for UCLA.