Contacts Meeting

May 21, 2015
Agenda

- NIH Updates & Reminders
- Office of Gift Acceptance and Policy Administration (Gifts Processing)
National Institutes of Health (NIH) Updates
Problems with Access in ASSIST?

• If you have a problem with access in ASSIST after initiation for single-project application, then please contact HS SPPO for assistance at hssppo@ucsd.edu or 858-822-4109.

• We will need the following information:
  1. ASSIST application Identifier #; and
  2. eRA Commons ID for person responsible for preparation of application (Access Maintainer).
ASSIST Reminders

- ASSIST is now a submission option for the following single-project funding mechanisms:
  - R03
  - R21
  - R01
  - U01
  - All Ks (except KM1 and K12)
- The next big single-project transitions to ASSIST will happen in July!
  - See Target Timeline for Single-Project ASSIST Support for remaining funding mechanisms.
Reminder: NIH Policy on Compliance

- In order to be fair to all concerned, the NIH needs to consistently apply standards for application compliance (NOT-OD-15-095).

- Examples of non-compliance:
  - Applications containing one or more biosketches that do not conform to the required format may be withdrawn* (NOT-OD-15-032)
  - Applications that do not conform to the page limit requirements because inappropriate materials have been included in other parts of the application may be withdrawn (NOT-OD-11-080)
  - Applications submitted as new but containing elements of a resubmission or renewal application are noncompliant with the re-submission policy and may be withdrawn (NOT-OD-15-059)

*The new NIH Biosketch format must be followed for due dates on or after May 25th!
Reminder: NIH Delays due to Software Upgrades

• Extramural research activities that will be impacted by the outage:
  • No new or revised Notices of Award will be issued, regardless of grant type.
  • No processing of No-Cost Extensions of the final budget period. Although eRA Commons will remain available for institutions submitting these requests, and the Payment Management System will remain available for drawing down funds, NIH records will not be updated during the downtime.
  • No processing of Fellowship Activations. Although xTrain will remain available for institutions submitting activation forms, NIH records will not be updated during the downtime.
# HS SPPO’s June Submission Timeline

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<tr>
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<tr>
<td><strong>Required Action</strong></td>
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<tr>
<td>• 10 business days</td>
<td>May 21, 2015</td>
<td>May 29, 2015</td>
<td>June 2, 2015</td>
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<tr>
<td>• Full Review</td>
<td>All internal documents and draft application package received at HS SPPO</td>
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<td><strong>Required Action</strong></td>
<td>June 1, 2015</td>
<td>June 8, 2015</td>
<td>June 10, 2015</td>
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<td>• 4 business days</td>
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<td>• Cursory Review</td>
<td>Final proposal ready for submission, except science due no later than 8:00 AM</td>
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<td>• 2 business days</td>
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<tr>
<td>• As-Is (no review)</td>
<td>Final proposal ready for submission, including science and all signatures due no later than 8:00 AM</td>
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Gift Processing
UC San Diego

UCSD Health Sciences Contacts Training
May 21, 2015

Rhonda Edwards, Roxanne Knight, Sandra L. Stewart
Agenda

- Definitions:
  - Grant, contract, fellowship, student support and charitable gift
- Guidelines
  - Policies
- Legal Entities
  - Regents vs Foundation
- Gift Processing Website
- What is needed to process a gift
- Gift allocation
- Documentation
- Responsibilities
- Fees
- STAR System
- Stats
What is a Grant?

- Written agreement
- Obligates the recipient to provide something or perform a service of more than incidental significance to the grantor.
- Meaning?? Grants have “terms and conditions” such as reporting requirements, budgets, performance dates, return and expiration of funds, audit requirements, indemnifications, IP rights, return of funds, etc.
- If from a private source (non-government), the intention may still charitable, and the requirements are more of a detailed reporting nature within a time frame – so these will be counted as Private Support
- Processed by Office of Contract and Grant Administration (OCGA)
What is a Contract?

- Written agreement
- Obligates one party to provide significant services, research with deliverables or ownership rights in an exchange for money, goods or other services from the other party.
- Contracts are even exchanges and are not charitable.
- They are never included in private support totals
- Processed by OCGA
What is a Fellowship?

- A fellowship is determined to be when a registered post doc or a grad student directly applies for the fellowship. Funds travel with them should they leave campus. No gift fees are assessed.

- A fellowship program where the department selects the fellow is determined to be a gift and should be processed through Gift Processing. The gift fee applies as the funds would stay with campus in the selected fellow leaves campus.
What is Student Support?

- Financial aid to students based on need or merit for education expenses and is administered by the campus (usually the Financial Aid Office).
- “Fellowships” are for graduate students (and “Scholarships are for undergrads)
- Per CASE guidelines, support for post doc researchers are coded as “research” in the donor database. Gifts or grants for post docs are not defined as “fellowships” or student support.

CASE: Council for Advancement and Support of Education
So...What is a Charitable Gift?

- **LEGAL**: A conveyance or transfer of an asset (including cash or negotiable instruments) given *with* charitable intent and *without* consideration.

- **Necessary components** of a Charitable GIFT:
  - charitable intent
  - not an equal exchange (aka, not a business deal)
  - given irrevocably (not refundable 😞)
  - release of control
  - given to a legally recognized charity

*HINT*: All these things appear in a gift agreement!
WHAT MAKES A GIFT TAX DEDUCTIBLE?

- Given to a bonafide charity recognized by the IRS
  - Cannot be given to an individual, and cannot be given to a charity and restricted to for an individual for personal benefit.
- But it can be restricted for a specified charitable purpose, including a specific type of work (aka – done by a researcher)
- Cannot be a “quid pro quo” transaction (an entirely even exchange of funds for results or services)
- But, there can be a quid pro quo component, and that part will not be tax deductible (more later)
Overarching Guidelines

First, we need to know the policies governing gifts:

- UCOP Development Policy and Administration Manual
- UCOP Policies and Delegations of Authority
- UCSD Policy and Procedure Manual
- UCSD Foundation Policies and Guidelines
- CASE Management Reporting Standards
- IRS Regulations
- Other legal/ethical considerations
  (many of these have references at the end)

Okay – so there is too much to know! Don’t be scared!
We are here to help you!
What is all this governed by?

- UCSD PPM 150-35 determines if a award is a gift, grant or contract:

  Preliminary Classification of an Award from a Private Source per PPM 150-35 says the Department should perform the initial classification:

  [http://adminrecords.ucsd.edu/PPM/docs/150-35.HTML](http://adminrecords.ucsd.edu/PPM/docs/150-35.HTML)

UCSD PPM 150-35:

- All awards received directly by a campus department will be preliminarily classified by that department as a gift, fellowship, contract, grant or service agreement.
Legal Entity:
UC Regents or UCSD Foundation?
Two Legal Charities

- Gifts that are solicited on behalf of UCSD belong to either of the following two legal entities:
  - The Regents of the University of California (95-6006144)
  - UC San Diego Foundation (95-2872494)
- The UC Board of Regents are a governing Board of the system. The Regents do have charitable status. Each campus's gift office may accept and process gifts on behalf of The Regents.
- The individual campus foundations were established to provide a local Board and entity which could more effectively support the raising and management of funds for the unique needs of each campus. Each campus has a foundation, governed uniformly by a single policy.
GUIDELINES ON DIRECTING A DONOR’S GIFT TO THE REGENTS OR THE UC SAN DIEGO FOUNDATION

There are various administrative and donor relations advantages to be considered in directing a donor’s gift. In particular, the UC San Diego Foundation is geared to handle high volume funds (many gifts solicited for the same purpose.), ongoing funds (those that will continue to receive gifts in the future) and endowed gifts. The Regents is primarily geared to handle individual one time gifts, particularly those for current expenditure.

OF NOTE: Except for in-kind gifts to be held and retained by UCSD, any gift may be made to EITHER entity!

- **The Regents**
  - Previously established Regents Funds
  - One-time current use gifts (directed to a specific researcher and/or project)
  - Fellowships with a named Fellow and an application process: money really belongs to the Fellow
  - **Gifts-in-kind to be held** and retained by department and not sold – includes gifts of intellectual property rights
  - **Real Estate to be held** and used by UCSD
  - Bequests that do not specifically state “UC San Diego Foundation” or a Foundation fund
  - Any gift where a case cannot be made that the donor made an error and did not intend it to go to the Foundation
  - All items classified as Grants, Contracts, or Business Agreements

- **UC San Diego Foundation**
  - Previously established Foundation Funds
  - Gifts made to funds that will be ongoing with a balance maintained over period of years
  - Annual funds and other higher volume gifts
  - Fundraising events managed by Development (gifts with quid pro quo)
  - **Gifts-in-kind to be sold**
  - **Real estate for sale**
  - Most planned/deferred gifts (Lead Trusts, Life Estates, Gift Annuities & Charitable Remainder Trusts)
  - Most endowed gifts
  - Most gifts for capital projects
Gift Processing Website

Have no fear…we have a BLINK website!
http://blink.ucsd.edu/sponsor/gift-processing/index.html
What Is Necessary to Process a Gift?

1. Legal entity it is going to (Regents or Foundation?)
2. Documentation
3. A Fund to put it in
4. Acceptance within UC Delegations of Authority
5. Payment (or delivery if a gift in kind)
6. Review/Entry/Allocation/Accounting
Review/Entry/Allocation/Accounting

Once a gift is received, whether a new outright gift, or a new pledge, or a pledge payment, in any form, UCSD Gift Processing:

- Reviews the gift documentation to ensure it is a gift and determines acceptance criteria and routing if required
- Codes all gifts to a fund; notes pledge payments, other items including non-deductibles,
- Batches all items for deposit or for credit card online entry and keying into database
- Receipts and thanks donor
- Scans back-up information
- E-mail notifications go out the next day, to Development and to PI and BO
A gift or pledge letter from the donor, a solicitation letter that was sent to many (documentation is required for all gifts over $10,000; otherwise encouraged)

Where do I get a gift letter sample and what does it need to contain?

Samples are here: http://blink.ucsd.edu/sponsor/gift-processing/agreement-templates.html
New Fund Information Sheet

UC San Diego Foundation
9500 Gilman Drive, Mail Code 0940
La Jolla, CA 92030-0940
Phone: (858) 534-6385
Fax: (858) 534-6160

Please note:
Minimum Gift Level to establish a new Current Fund is $1,000
Minimum Gift Level to establish a new Endowed Fund refer to PPM 410-4

Name of Fund**

Assigned by Foundation  Fund Number

Required items are noted with **

Use**
○ Campus Improvement
○ Department Support
○ Instruction (Endowed Chair)
○ Research
○ Student Support
○ Unrestricted to campus

Type**
○ Endowed Fund***
○ Current Fund to Convert to Endowed
○ Current Expenditure
*** Gift agreement or solicitation must be attached

VC Area**
Division**
Department**

Purpose and Restrictions**::

Department personnel authorized to have access to fund financial statements on the Foundation Accounting’s website.

F1 Name**  Phone Number**
Mail Code**  Email Address**

Business Officer Name**  Phone Number**
Mail Code**  Email Address**

Gift Minimum Met**  Actively Fundraising**

Special Instruction:

Original Corpus (Endowment Only)  Fund Established By (Donor Name)
Form Prepared by**  Phone **
Email Address**: 

Please print this form for your records by clicking “Print Form” before clicking “Submit by Email”.

Attention Mail Users: Please print and mail to us at MC 0940
### UNIVERSITY OF CALIFORNIA, SAN DIEGO
#### GIFT ACCEPTANCE FORM UDEV 100-6 (R-05/11)

**Date Completed:** 3/12/2014

### DONOR INFORMATION
1. **Donor Name (Last, First, Middle):**
2. **Address:**

### GIFT/GRAnt INFORMATION
3. **Amount Donated/Grant Award:**
4. **Amount Received:**

### Nonmonetary Gift
5. **Date Received:**

### Financial Disclosure
6. **Financial Disclosure (7000):**
   - No:
   - Negative:
   - Positive:

### Supporting Document Check List
7. **Gift Designated for General Department Use:**
   - Solicitation/Proposal Information
   - Original donor gift letter:
   - Dept. Acknowledgment letter:
   - Health care vendor form:

8. **Gift Designated for Specific Principal Investigator’s Research:**
   - Solicitation/Proposal Information
   - Original donor gift letter:
   - Dept. Acknowledgment letter:
   - 7000- Principal Investigator’s Economic Interest Form
   - Health Care Vendor Form (If donation is from a health care company)

9. **Principal Investigator’s Gift to Own Research Principal Investigator’s signed statement: I am aware of the University policy that prohibits the use of these funds by myself on a personal basis for such items as travel, entertainment, etc.**

### Type Name:
10. **Signature:**

### Nonmonetary Gift
11. **Two signed copies or used of gift form (FMV):**
   - If donor is giving to a P.I. research, P.I. must complete economic int. Form

### Fellowship Application/Solicitation
12. **Fellowship application/solicitation:**
   - Terms and Conditions
   - Acknowledgment letter:

### Existing IFopal Code
13. **Existing IFopal Code:**
   - (for internal use)

### Purpose Information
14. **Purpose/Use (as designated by donor):**
   - Description of Property (If nonmonetary).
   - If additional space is needed, please see addendum:

### Principal Investigator:
15. **Financial ledger to be sent to:**
   - Mail Code:

### Form Preparation Information/Approval and Acceptance
16. **Form Prepared by:**
   - Department:
   - Address:
   - Mail Code:

17. **Approval by Department:**
   - Signature:
   - Typed Name:
   - Title:
   - Date:

18. **Acceptance by (Chancellor/President/Designee):**
   - Gift Administration Use Only
   - Signature:
   - Typed Name:
   - Title:
   - Date:

19. **Stewardship Office sends acknowledgments from Chancellor for individual gifts over $50,000 and corporate gifts over $50,000.**
   - (if appropriate)
   - From Vice Chancellor External Relations for individual gifts of $10,000 to $50,000.
FOR DEPARTMENT EXECUTION AND SUBMISSION TO GIFT PROCESSING

Health Care Vendor Relations Policy Compliance
Gift Certification

I, ________________________, Chair or Director of the UCSD Health Sciences unit of __________________________, do hereby certify that the charitable donation from __________________________ (vendor) is submitted to UCSD Gift Processing in full compliance with the UC Health Care Vendor Relations Policy.

This is a charitable gift. There are no underlying terms and conditions related to performance, product purchases from the vendor, or contracts to be awarded to the vendor. No services were performed in exchange for this gift and no other valuable goods were received in exchange. I will make the determination of the use of the gifted funds and the noted vendor will not have a part in the decisions.

Signed: ______________________
Date: ______________________
Responsibilities of Development/Departments /BO’s/ Fund Mgrs.

- Obtain proper campus/academic approvals and reviews
- Document the gift and make disclosures to donors (we have templates to help!)
- Ensure Department Business Office sends to gift processing with information
- Do not execute any gift agreements
Responsibilities of Gift Processing

- UCSD Gift Processing is officially designated as the UCSD office to accept or obtain acceptance, record, receipt, report, and maintain records for all gifts to the campus – Regents or Foundation.
- Ensure it is a gift: meets IRS Regulations and UC and UCSD policy. A transaction may not be called a gift to cover another underlying type of transaction (i.e., one that may be prohibited, or require the assessment of overhead).
- Review, accept (or route for acceptance), record, receipt, and allocate charitable gifts.
- Report Private Support given to the campus internally, to UCOP, and externally.
Gift Fees

- Assessment Fee – PPM 410-3
  - 94% of every dollar given goes towards the purpose for which it was intended; 6% is directed to necessary university administrative costs
  - Applies to BOTH Regents and Foundation gifts, only exceptions are gifts in kind that are not to be sold and certain fellowship gifts
  - Does not apply to grants (but IDC does!)

Disclosure of the gift fee is required to donors. Be positive and creative:

“100% of every gift benefits UC San Diego. 94% of every gift is directed to the specified donor designated purpose, while 6% is directed to important and necessary administrative costs within the campus.”
STAR System New on-line fund Info Portal

- You can access it from here
  http://foundation.ucsd.edu/accounting/star.html
- Use your AD login/password to access. All the funds (both Fdn and Regents gifts funds, with the exception of grants) will auto populate in a list for you. If you don’t have any funds listed, you can create your own list by selecting either the basic search or advanced search options (I used the basic search option since I know what fund numbers I want #1676), run the query, it’ll present you with a dashboard view of the funds selected. Result will be like the pdf exported file attached here. Click on the hyperlinks under the fund numbers to view list of donors & ledger info
## Private Support Statistics

### Fiscal Year 2013 - 2014

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<th>Volumes:</th>
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<td><strong>Foundation Funds</strong></td>
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<td><strong>Gifts</strong></td>
<td>$25,734,130</td>
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<td><strong>Grants</strong></td>
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<td><strong>Regents Funds</strong></td>
<td>$82,216,507</td>
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<td><strong>Total Private Support</strong></td>
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Contacts

- Kathleen Terry, Deputy Director
  - (858) 822-0715
- Sandra Stewart, Manager
  - (858) 534-4493
- Roxanne Knight, Analyst
  - (858) 822-2410
- Rhonda Edwards, Regents Accountant
  - (858) 534-4491
- Jennifer Nguyen, Foundation Processor
  - (858) 822-1857
Any questions?