



CALIFORNIA STATE UNIVERSITY CHANNEL ISLANDS POLICY MANUAL

University Advancement
Approved By: Richard Yao
President

Policy Number: UA.02.005
Effective Date: 03/24/2025
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Policy on Gifts-in-Kind and Acceptance of Gifts-in-Kind

PURPOSE:

Establishes the definition of and guidelines for gifts-in-kind, including the acceptance, use, and reporting of gifts-in-kind.

Acquisitions, acceptances, and loans of works of art, antiquities, and artifacts to the University for public display are exempt from this policy. Please refer to [Policy on Gifts of Artwork, Antiquities & Artifacts](#) for further guidance.

This policy also sets a process to formally track and log with information regarding the assets' useful life and final disposition, as required by [CSU Auxiliary Organizations Sound Business Practices Guidelines §3.0, Donations, Programs Service Fees, Other Income](#).

BACKGROUND:

From time to time, the University may receive gifts of tangible or intangible items that are useful for student and academic programs, instructional-use and other purposes that further the core mission and priorities of the campus.

POLICY:

Accountability:

President, Provost, Vice President for Business & Financial Affairs, Vice President for Student Affairs, Vice President for University Advancement, Academic Deans and/or respective designees.

Applicability:

The policy applies to all University administrative and academic units, auxiliary enterprises and auxiliary organizations.

Definition(s):

Gift-in-kind – a donation of goods or property to campus that is determined to be beneficial to the University. Examples include:

Tangible Items:

- Equipment
- Books/Publications
- Laboratory supplies
- Catering
- Jewelry
- Usable props
- Coins/Stamps



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- Office Supplies
- Vehicles
- Gift cards
- Art, Antiquities, and Artifacts (not for public display)

Intangible Items:

- Software Licenses/Subscriptions
- Patents
- Copyrights
- Other Licenses or Services
- Personal Services (Example: Pro Bono Attorney)

Policy Text:

The University may accept gifts of personal property, provided they have a valuable use for the institution or there is an agreement that the assets will/may be liquidated for cash.

University Advancement acts on behalf of the University and the Foundation to facilitate the acceptance and acknowledgment of such gifts. The University, rather than the CSU Channel Islands Foundation, will be the recipient of the gifts-in-kind.

The program area receiving the gift must obtain approval by the respective leadership designee, and ensure sufficient funds are available to receive, maintain or dispose of the property, if necessary.

As part of the approval process, the unit area receiving the gift is responsible for verifying and addressing any restrictions or contingencies imposed based on applicable federal, state, local, and University regulations. If applicable, Risk Management or General Counsel or NAGPRA may be asked to provide approvals as well. These approvals will be routed by University Advancement.

Unlike cash, or even marketable securities (which can be valued daily by the stock market), these assets require a determination of value. The IRS Regulations require a “IRS qualified appraisal” for any gift of \$5,000 or greater.

University Advancement will provide a receipt for all Gift In-Kind gifts; however, they will not provide the value of the gifts on the receipt.

EXHIBITS:

[Procedure for Accepting a Gift-in-Kind](#)

[Deed of Gift Form](#)