DIRECTIVE ON ACCEPTING DONATIONS, BEQUESTS AND GRANTS

PREAMBLE

In the course of its activities, the University of Geneva very frequently receives contributions from public- and private-sector third parties, in the form of donations, bequests and grants.

The common denominator among these different types of contribution is that the third party receives nothing in return: the third party is not entitled to oversee the progress of the project it is funding; nor may it require that the results of the work be used to its advantage. As a result, service agreements are not covered by this Directive; instead they are subject to the Directive on Concluding Collaborative Research Agreements and Service Mandates (Conclusion d'accord de collaboration en matière de recherche et des mandats de service).

A formal approval process must be followed for all donations, bequests and grants awarded to the University. This process ensures that such contributions are in keeping with the University's values and will not undermine its independence.

This Directive sets out the conditions under which donations, bequests and grants can be accepted and the entities and subdivisions authorized to approve such contributions.

SECTION 1 – OVERVIEW

Article 1: Definitions

a) Contribution:
For the purposes of this Directive, a contribution refers to any donation, bequest or grant.

b) Donor:
Any Swiss or foreign individual or private- or public-sector entity that makes a donation, bequest or grant to the University.

c) Beneficiary/recipient:
The beneficiary of the donation, bequest or grant is the University. The recipients are, as a general rule, the employees of the University designated as such by the donor.

For the purposes of this Directive, if the donor designates the University or one of its subdivisions as the recipient, with no mention of any particular employee, the Rector or the head of the subdivision concerned is deemed to be the recipient.

Article 2: General conditions of acceptance

1. Compliance with the conditions of acceptance must be confirmed as soon as a third party informs the University of its decision to make a contribution.
2. Regardless of the amount, contributions can only be accepted if the following conditions are met:
   - The identity of the donor is known, either directly or through an intermediary recognized by the University.
   - The nature of the contribution (i.e., as a donation, bequest or grant) is confirmed in a document, which may, for example, take the form of a confirmation letter, a notarized document or an official decision.
   - The contribution will be used to fund activities that are in keeping with the University’s missions.
   - The contribution does not come from an individual or legal entity whose reputation or activities may harm the University’s image.
   - The contribution is not contingent upon conditions or costs that make it ineligible under Article 3 of this Directive.

3. The contribution must not come from an illegal activity or have been offered with a view to influencing or misleading Swiss or foreign tax, customs or legal authorities. If there are any doubts concerning any of these points, the contribution must be refused.

**Article 3: Conditions and/or costs affecting eligibility**

1. The donor may make the contribution subject to certain conditions and/or costs, such as requiring that the donor receive a report of the funded activities, that its name or logo be included in publications, or that any part of the grant that is not used by the recipient be returned.

2. Conditions and costs make the contribution ineligible if:
   - they might harm or raise doubts among the public about the University’s independence;
   - in the case of donations or bequests, they generate costs for the University that exceed the value of the donor’s contribution.

**SECTION II – APPROVAL PROCESS**

**Article 4: Principles**

1. All contributions granted to the University shall be subject to the approval process specified in Articles 6 et seq., unless they come from a public entity mentioned in paragraph 2.

2. Competitive public research funds shall be subject to a special procedure described in paragraph 3. These include funds from the following donors:
   - The Swiss federal government and its programs to fund scientific research
   - The Swiss National Science Foundation (SNSF)
   - Swissuniversities and its programs
The Swiss Network of International Studies
- The European Commission, the European Parliament and their various programs to fund scientific research
- The European Molecular Biology Organization (EMBO) and the European Molecular Biology Conference (EMBC)
- The European Science Foundation (ESF)
- The EUREKA intergovernmental network
- The Human Frontier Science Program (HFSP)
- The Innovative Medicines Initiative (IMI)
- The US National Institutes of Health and its partners
- The US National Science Foundation
- Other foreign national research agencies

3. Recipients of competitive public research funds shall inform the Research Services without delay of the award of the grant, and shall send it any documents required by the funder for evaluation. The Research Services shall inform the recipients of the further approval process and the specific tasks incumbent upon them. It submits any document required by the funder to the vice-rector in charge of research, or to the rector, for approval and signature.

**Article 5: Activities after retirement age**

Employees of the University may not request or accept a contribution for any project that would take them past retirement age without prior authorization from the Rectorate. This procedure is governed by the Directive on the Post-Retirement Activities of Professors (Ref. 0300).

**Article 6: Approval authority**

1. When the conditions of acceptance set out in Articles 2 and 3 above are met, the contribution, depending on its value, must be approved by:

   **Contributions of**
   
   **CHF 1 to CHF 10,000:**
   
   the head of the subdivision to which the recipient belongs

   **Contributions of**
   
   **CHF 10,001 to CHF 100,000:**
   
   the dean of the faculty or the director of the interfaculty institute or center concerned, depending on the subdivision in which the project will be conducted or, when the contribution is not awarded for a specific project, depending on the subdivision to which the recipient belongs

   **Contributions exceeding**
   
   **CHF 100,000:**
   
   the Rectorate.
2. The value of non-monetary contributions is determined on the basis of their market value. Such contributions must be submitted to the Rectorate for approval.

3. If the value of a contribution cannot be determined, it must be submitted to the Rectorate for approval.

4. If a contribution is to be paid in several installments, the total amount of all installments is used to determine which entity has approval authority.

5. If the contribution is made so that the University can subsequently award grants or prizes, the Rectorate has approval authority regardless of the amount of the contribution.

**Article 7: Disclosure**

1. As soon as the recipient learns that they have been awarded a contribution, regardless of its value, they must immediately inform:
   - the dean of the faculty or the director of the interfaculty institute or center concerned, depending on the subdivision in which the project will be conducted or, when the contribution is not awarded for a specific project, depending on the subdivision to which the recipient belongs, and
   - the Accounting Services.

2. They must include:
   - a copy of the document from the donor confirming the amount and type of contribution
   - a summary of the project to be funded
   - any other document that could be useful to confirm that the contribution fulfills the University's ethical standards and its rules concerning animal testing.

3. When the Rector Office's has approval authority, the dean or the director of the interfaculty institute or center must send the information and documents received from the recipient to the Cellule de développement ([Cellule-developpement@unige.ch](mailto:Cellule-developpement@unige.ch)) together with the form for releasing university funds or announcing the payment of funds (Formulaire d'ouverture de fonds institutionnel ou d'annonce de versement de fonds) and a letter requesting authorization to accept the contribution. Once the contribution has been approved by the relevant entity, the Finance Division (DIFIN) will complete the above form so that the funds can be released.

**Article 8: Confirmation of acceptance**

1. A thank you letter should be sent to the donor; this letter also serves as confirmation of acceptance. It must be signed by the entity with approval authority, as set out in Article 6.1.

2. The entity with approval authority, as set out in Article 6.1, is also responsible for signing any documents required by the donor regarding the contribution.
Article 9: VAT and overheads deducted by the University

1. Contributions covered by this Directive are not subject to VAT, as the donor receives nothing in return.
2. No overheads are deducted from donations and bequests. The conditions under which overheads are deducted from grants are set out in the Directive on Overheads (Prélever des overhead).

SECTION III – INFORMATION FOR THE RECTORATE

Article 10: Information for the Rectorate and Publicity

1. Deans and directors of interfaculty institutes and centers must, at the end of each calendar year, submit to the Rectorate a list of the contributions of less than CHF 100,000 accepted by their subdivision.
2. The list must include:
   - the value of the contribution
   - the identity of the donor or its representative
   - the name of the recipient and the University entity they belong to
   - the name of the funded project and its length
   - whether or not an agreement has been signed by both the donor and the University.
3. The Rectorate shall keep a list of all contributions accepted in accordance with this Directive.
4. This list shall be made public and updated annually. It shall contain the following information in the rule: the name of the beneficiary, the subdivision to which the recipient belongs, the name of the donor, the title of the project, its duration, the total amount granted and the annual payment.

SECTION IV – OTHER PROVISIONS

Article 11: Disciplinary action

Any failure to comply with the provisions of this Directive will be considered an intentional violation of the employee’s work-related duties and may result in disciplinary action.
**Article 12: Entry into force**

This Directive enters into force on 15 July 2020

____________________

Appendix I  Approval process (pursuant to Article 4.1)

Appendix II  Template for the information required for contributions of less than CHF 100,000