



University of Washington

Faculty Grants  
Management  
Program

# Gift Processing

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## I. Overview of Gift Processing (GP)

Gift Processing processes all gifts to the University of Washington, the UW Foundation, and its agencies (Harborview, KUOW, Henry Art Gallery, and the Law Foundation). Gift Processing maintains donor and gift records on the Advance database and generates donor receipts. Gift Processing also communicates and clarifies gift policy to donors, faculty and staff.

Gifts are received in Gift Processing, where they are reviewed, sorted, and batched by the Gift Acceptance team to assure compliance with gift acceptance guidelines. The Gift Processing team enters gift and biographical information into the Advance database, from which receipts, reports, and financial accounting files are generated. (Organization chart attached.)



### Contact Gift Processing:

1200 Fifth Avenue, Ste. 500, Seattle, WA 98101

Phone: 206-685-1980

Fax: 206-685-8911

Campus mail: Box 358240

E-mail: [gifts@u.washington.edu](mailto:gifts@u.washington.edu)

## Gift Processing's Services

- Review and evaluation of gift documentation in the gift acceptance process. Gift Processing ensures that gifts are properly documented and can be accepted by the University.
- Clarification of UW policy and procedures regarding gifts and gift acceptance.
- Entry of all gift related data into the Advance Database. This includes gift, pledge and biographic data entry. (Alumni membership data entry is the responsibility of the UW Alumni Association.)
- Deposit gift funds and verify distribution into the appropriate UW gift accounts that reflect the donor's intent and applicable restrictions.
- Participate in annual UW audits by internal, state, and independent auditors.

## The Advance Database

- The Advance alumni/donor database contains data on over 800,000 alumni, donors, and friends of the University of Washington

## II. Gift Acceptance Process

### Qualifying Characteristics of a Gift

- Typical characteristics include:
  - Charitable intent
  - Irrevocable transfer of assets
  - Lack of *mandatory* reporting requirements
  - No provision for return of unspent funds
  - General — not highly specific — expenditure stipulations
- For specific distinguishing information, please refer to Grants Information Memorandum 34 (GIM-34, copy attached) Guidelines for Classification of Sponsored Projects and Gifts.

### Accepting vs. Receiving of Gifts

- Responsibility for gift acceptance lies with Development, not with departments.
- Departments may *receive* and *acknowledge* gifts, but may not formally *accept* them.
- Formal acceptance for most gifts is done by the Vice President for Development on behalf of the Board of Regents.

### Official UW Donee Organizations

- The University of Washington
- The UW Foundation
- Five Outside Agencies:
  - Henry Gallery Association
  - Washington Pulp & Paper Foundation
  - The Washington Law Foundation
  - Harborview Medical Center
  - KUOW Puget Sound Public Radio

## Documentation Required to Substantiate a Gift

- Gift Processing is the University's "office of record" for most gift-related material
- A Gift Transmittal Form with appropriate signatures (copy attached)
- All correspondence to and from donor regarding a gift
- For gifts of cash/check: the check or currency (currency must be hand-delivered)
- For in-kind gifts: a complete description of the asset, including an independent appraisal if value is in excess of \$5,000

## Pledges

- Defined as an "Unconditional promise to give"
- Information regarding pledges or a completed Pledge Form must be forwarded to Gift Processing via school/college Development Office (copy attached)

## Faculty Gifts to Funds Which They Administer

- Along with the gift transmittal, faculty who wish to make gifts to funds which they personally administer must include a signed faculty donated gift form acknowledging the following:
  - the gift fund is for the general purposes of the unit, and not specifically related to the donor's own research or other work;
  - gift funds are dispensed impartially; and
  - the sum of gifts from the donor, his or her immediate family and other related entities does not represent the majority of this fund.
- Copy of faculty donated gift form.

## Discretionary Funds

- UW policy on discretionary funds (copy attached)
- Some deans restrict discretionary funds within their units.
- Donors must expressly state their understanding that gift will be used “at the discretion of...”  
Wording may include:
  - “...at the discretion of...”
  - “...with no restriction...”
  - “Friends of...” funds
- It is the responsibility of the development officer or department to ensure that the donor understands the implications of such gifts.
- Only gifts accepted to and placed in budgets in the 64-xxxx series may be called “discretionary.”

## Website



For information regarding gift processing, definitions, forms or other help, you may refer to our website at [www.devar.washington.edu](http://www.devar.washington.edu).

### III. Gift Processing Guidelines

*Approved by the Vice President for Development and  
Alumni Relations by authority of Executive Order No. 62*

#### Overview of Documentation

The following procedures address the various types of gifts the University may receive, each of which has special processing considerations. For most gifts, processing is handled by Gift Processing. Unless the gift is accompanied by a reply form from an approved University solicitation, a Gift Transmittal form must be sent with the gift for processing. Gifts received without proper documentation to support charitable or donor intent will be returned to the originating department. Additionally, Gift Transmittal forms without the proper original signatures will also be returned to the originating department.

Gift Transmittal forms may be obtained:



Online at <https://devar.washington.edu/Forms/forms.asp> or



By contacting Gift Processing at 206-685-1980

#### Types of Gifts

##### Checks

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All checks should be made payable to the "University of Washington Foundation." The ability to process checks made out to departments or funds other than the University of Washington Foundation is subject to the discretion of the bank.

Checks should be sent to Gift Processing within five days of receipt. The bank will not process checks that are more than six months old. Checks in excess of \$50,000 and all currency items should be hand-delivered.

Checks accompanied by a University solicitation reply form should be sent to Gift Processing with the envelope in which the gift arrived.

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## Cash (Currency and Coins)

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Cash must be hand-carried to Gift Processing. The office should be notified at least an hour in advance of delivery, and the delivery of cash after 3:00 P.M. should be avoided when possible. Large amounts of coin should be delivered in coin rolls; rolls can be supplied by any bank.

## Credit Cards (Visa, MasterCard and American Express)

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The University of Washington accepts Visa, MasterCard and American Express for gifts. If a donor wishes to make a gift by credit card, the Student Calling office, or Gift Processing can assist in completion of credit card transactions.

To process a credit card transaction:

- Contact the Student Calling office, 206-543-0656, or Gift Processing, 206-685-1980, for needed assistance with processing.
- Obtain the donor's card number, expiration date, and the amount of the gift.
- Obtain written authorization from the donor, or if this is not possible, obtain a written confirmation from the University employee who spoke with the donor, to accompany the transaction.

## Stocks

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University departments and development offices receiving stock certificates or notices of stock donations should forward these to the Office of Financial Management, 206-543-4990, and provide the appropriate University budget number to credit.

**Note:** Stock certificates should be hand-carried to the Office of Financial Management by the fastest means possible to avoid loss due to stock market fluctuations. Also, all correspondence, including the mailing envelope, should be delivered with the certificate.

The Office of Financial Management determines the value of the stock and sends weekly notification of incoming stock gifts to Development personnel. The Director of University Development is responsible for informing the President and the Vice President for Development about the donors' stock gifts. When the proceeds from the sale of the stock are received, the Office of Financial Management sends the check and budget instructions to the Gift Processing Office. Gift Processing then issues a receipt to the donor with a statement regarding the deductibility of the stock appropriate to the current applicable tax law.

## **Payroll Deductions**

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University employees may make gifts through payroll deduction. A Payroll Gift Deduction Request form is available online at <https://devar.washington.edu/Forms/forms.asp> or from Gift Processing. Employees must sign a statement authorizing the deduction of a fixed sum from each of their paychecks to a valid gift fund. The start date must be at least ten days after the receipt of the form by Gift Processing. Employees may change or discontinue their deductions at any time by contacting either the Payroll Office or Gift Processing. However, payroll deductions should be made for at least three months duration.

## **Foreign Bank Drafts and Foreign Currency Gifts**

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Foreign currency items, including Canadian dollar gifts, may be accepted in any amount, and will be credited at the U.S. dollar exchange rates applicable on the date deposited.

Foreign currency checks and U.S. dollar drafts drawn on foreign banks under \$50.00 should be discouraged, as banking fees charged may be greater than the value of the check. The University's bank will not accept foreign coins.

## **Wire Transfers**

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If a donor wishes to make a gift via a wire transfer, the department should request the following from the donor:

- The name and location of the donor's bank which will initiate the wire transfer.
- A letter to the department indicating the amount and intended purpose of the gift.

In return, the department will need to provide the donor with the following transfer information:

- The name and address of the University's bank to which the funds should be transferred:

Bank of America  
Seattle, WA

- The University's account information, including:

Account name: University of Washington  
Budget number: 13651708; ABA Number: 0260-0959-3  
UW department name: \_\_\_\_\_  
Budget name and number: \_\_\_\_\_

Next, the department should send an e-mail to both Ben Morris, Fiscal Specialist II, Finance and Administration ([bjm9@u.washington.edu](mailto:bjm9@u.washington.edu)) and Nanci Modolo, Director, Gift Processing ([nancim@u.washington.edu](mailto:nancim@u.washington.edu)) with the following information of the pending wire transfer:

- Amount of gift.
- Expected date of transfer.
- Donor's name.
- Donor's bank name and location.
- Departmental budget name and number.

The Finance and Administration office will confirm receipt of the wire to the department and Gift Processing when the funds are transferred.

When a wire transfer has been received, the department is responsible for the following:

- Completing a Gift Transmittal and forwarding it along with a copy of the donor's letter (indicating the amount and intent of the gift where applicable).
- Sending a letter of acknowledgment to the donor.

## Checks Payable to Third Parties

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Checks made payable to third parties, such as faculty members or independent organizations, can be processed if endorsed by the payee on the back of the check: "pay to the order of the University of Washington Foundation (with signature of payee)." Gift Processing will recognize the payee as the legal donor of the gift, but may provide recognition credit to the original check writer.

## Royalties

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The University will accept gifts from authors who wish to donate their royalty payments provided that:

- The publisher's check is payable to the author.
- The check is endorsed by the author with "pay to the order of the University of Washington Foundation (with the author's signature)."
- A written confirmation is provided explaining that the gift is from the author.

**Note:** Most royalties, honoraria, and consulting fees from the sponsoring organization paid directly to the University are accepted as “Assigned Income,” and credited to the individual who has redirected their payment to the University. For more information, please contact Gift Processing.

## Honoraria and Consulting Fees

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An organization who is engaging a speaker or consultant may opt to donate the honoraria or consulting fee to the University. In order for Gift Processing to process gifts from sponsoring organizations, a letter from the organization must accompany the Gift Transmittal form, stating that:

- The donation is voluntary and not a payment.
- The amount of the donation was left to the organization’s discretion.

Gift Processing will credit the individual speaker or consultant if a letter of assurance is not attached.

**Note:** When faculty are donating to programs whose budgets they administer, the faculty member and Dean must complete a Faculty Donated Gifts Form which confirms that the faculty member is not the sole contributor to the budget, and that money from the fund is dispensed impartially to support the educational purposes of the entire unit or department.

This form may be obtained:



Online at <https://devar.washington.edu/Forms/forms.asp> or



By contacting Gift Processing at 206-685-1980

## Deferred Gifts (Trusts, Annuities, Life Insurance, Estates, Etc.)

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All questions regarding deferred gifts should be directed to the Office of Gift Planning, 206–685–1001. Gift Processing makes gift reporting entries and provides donor recognition credit as instructed by the Office of Planned Giving.

## Bequests

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Copies of wills and notices from attorneys regarding bequests should be promptly forwarded to the Office of Gift Planning. When the University receives a bequest distribution, the check and instructions regarding deposit will be forwarded to the Gift Processing Office by the Office of Gift Planning.

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## Memorial Gifts

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Memorial gifts are made in honor of a deceased person. They should be forwarded to Gift Processing with a Gift Transmittal form, just as any other gift. However, the acknowledgment process is different. Gift Processing does not automatically send out acknowledgments for memorial gifts because they require more personal attention. Development officers in the affected unit or department are responsible for the following:

- Generating thank you letters and other gestures of appreciation to the donors.
- Periodically sending lists of donors to family members or loved ones of the deceased (as designated by the donors).

If a department receives a memorial gift intended for funds in the School of Medicine, the gift should be directed to the UW Medicine Development Office, where it will be processed and forwarded to Gift Processing.

## Independent Agencies within the University

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There are two types of independent agencies:

- University agencies with the authority to prepare their own deposits, such as KUOW Radio and Intercollegiate Athletics.
- Affiliated foundations, such as the Henry Art Gallery Association, the UW Law Foundation, Washington Pulp and Paper Foundation, and Harborview Medical Center.

Each independent agency making bank deposits independent of Gift Processing is responsible for gift acceptance, compliance with applicable laws and University policies, proper receipting, and donor acknowledgment. For development reporting purposes, each independent agency provides Gift Processing with lists of donations including the full names and addresses of donors, amounts, and copies of deposit materials. The list of donations must balance with the deposit.

Departments receiving gifts that are not in their area should contact the appropriate development office.

## **Matching Gifts**

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Many corporations match gifts made by their employees. Development policy is to provide recognition credit for corporate matches to the individual employee who arranged for the University to receive the match. All matching gifts are credited to the same fund as the donor's gift unless prohibited by the company's matching gift policy.

In most cases, the employee obtains a form from the corporate employment or benefits office, completes a portion of the form with the corporation's employee information, and then submits the form with the gift to the University.

All University units who receive corporate matching gift forms should forward the matching gift form and any related gift materials to Gift Processing.

## **Department of Athletics Matching Gifts**

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Many companies state that they do not match gifts to the Department of Athletics if there are direct benefits to the donor, even if the funds are used for athletic scholarships. All seat-related gifts to Intercollegiate Athletics are 80% tax-deductible per IRS guidelines. Gift Processing will review the matching organization's policies to determine which gifts may be eligible to be matched.

## **In-Kind Gifts**

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In-kind gifts are gifts of tangible personal property or equipment. There are two types of in-kind gifts: related use and nonrelated use.

- Related use allows the receiving unit or department to use the donated property or equipment. Development officers and their respective units are responsible for acknowledging and processing related use, in-kind gifts.
- Nonrelated use occurs when equipment or property is intended for sale. These gifts are handled by the Office of Gift Planning and approved by the Vice President for Development and the Director of Gift Planning. Nonrelated use, in-kind gifts should be referred to the Director of Gift Planning, 206-685-1001.

**Note:** The rest of this section refers exclusively to related use, in-kind gifts.

**1) Acceptance**—Donations of tangible personal property or equipment should be carefully evaluated by the unit's development officer and director or dean prior to acceptance. Considerations include:

- The gift should be desirable to the unit.
- The gift should not result in unanticipated expense or liability.

**2) Acceptance vs. Deductibility**—The University issues receipts for tax purposes for gifts of tangible personal property noting “value unassigned.” The donor should be instructed to consult a tax advisor about the steps the donor needs to take to substantiate the deduction.

**3) Processing In-Kind Gifts**—Donations of tangible personal property or equipment should be reported on the Gift Transmittal and sent with the appropriate documentation to Gift Processing. In-kind gifts should be reported regardless of whether or not a value can be assigned. Where values are unavailable, the box for "value unassigned" should be checked on the Gift Transmittal form.

In order to assign a value for an in-kind gift, Gift Processing requires the following documentation:

	Gifts From Individuals	Gifts From Corporations
<b>Gifts Under \$5,000</b>	Independent appraisal, or UW staff member appraisal.	Independent appraisal, or Appraisal from the corporation, or UW staff member appraisal.
<b>New Gifts Over \$5,000</b>	Independent appraisal.	Recent bill of sale, or Appraisal from the corporation, or Independent appraisal.
<b>Used Gifts Over \$5,000</b>	Independent appraisal.	Independent appraisal.

**4) Independent Appraisals**—The University cannot provide an independent appraisal of in-kind gifts, because it is a party to the transaction. If an independent appraisal is needed, it is the responsibility of the donor. The donor should be informed that the cost of an independent appraisal is tax deductible. A designation of "value unassigned" does not prevent the donor from having an appraisal made subsequently and using it in tax filings.

The appraisal should contain the following information:

- Name, address, and qualifications of the appraiser.
- Date of appraisal.
- Description of property appraised.
- Method of valuation.
- Facts and analysis used in determining value.

**5) Acknowledgment**—Letters of acknowledgment should be prepared by the receiving unit. The letter should be clear that the amount credited to the donor is distinct from a receipt for tax purposes.

**6) IRS Form 8283**—In some instances, the donor may request the receiving department to sign IRS Form 8283, "Noncash Charitable Contributions." When this occurs, the department head should sign the form in the "Donee Acknowledgment" area, which acknowledges receipt by a charitable organization. A copy of the form should be sent to the Office of Financial Management.

**7) Inventory of Equipment**—To add the donated equipment to the receiving department's inventory list, the department must tag the equipment and complete an Equipment Inventory Card to be forwarded to the Equipment Inventory Office.

## Gift Receipting

### Policy

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All donors to the University receive a receipt verifying the tax-deductibility of their gift. Deferred gifts and estate distribution receipts are sent by the Office of Gift Planning.

### Undefined Gift Funds

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For payments that are known to be gifts, Gift Processing makes every effort to work with the donor, development office, and/or department to determine the appropriate fund. When extensive delays occur, the gift may be placed in a suspense account. Gift Processing will then issue a receipt to the donor reflecting that the funds are in an "Unallocated Gifts" account.

## IV. Expenditure of Gift Funds

### Responsibility

- As with all funds, the responsibility for proper expenditure lies with vice presidents, deans and directors.

### Complying With Donor Intent

- Departments must consider donor intent when expending funds.
- Only expenditures in compliance with donor wishes expressed at the time of gift are allowable.
- If a department is unable to comply with donor imposed gift restrictions, the department should contact Development for guidance.

### Food, Alcohol, Some Forms of Travel, etc.

- Only those budgets which have food approval may purchase foods. Approval is granted through Grant & Contract Accounting.

### Allowable Expenditures from Restricted Gift Funds (63-xxxx, 65-xxxx)

- Expenditures in compliance with donor intent and mission of the unit.  
*Excluding* expenditures specifically restricted to discretionary funds.

### Allowable Expenditures from Discretionary Gift Funds (64-xxxx)

- All expenditures allowed for restricted gift funds (as above).
- *Additionally*, expenditures for the following:
  - moving expenses in excess of those paid by the UW
  - alcohol for hosting
  - retirement gifts
  - airfare for spouse of prospective employee
  - membership in professional societies, service organizations

- outstanding service awards for faculty, staff and students
- first class airfare (when formally authorized by dean or vice president)
- shipping of personal vehicle for prospective employee
- flowers and table arrangements

### Expenditures *Disallowed* for All Gift Funds

- Cash gifts to all University employees (however prizes and awards are allowed from discretionary funds).
- Waiver of requirement to issue IRS form 1099 for consultant services and honoraria.
- Per diem in excess of State of Washington rates (but reimbursement for actual costs is appropriate).
- Travel advances to non-University employees. For purposes of this guideline, UW employees are defined as individuals receiving a salary or stipend, and affiliated faculty.
- Expenses for which there are no receipts, unless the nature of the expense prohibits issuance of receipts.
- Liquor for staff meetings.
- Payments to private clubs unless approved by the Vice President or Provost as University-related activity.
- Fines and other costs considered personal in nature.

## V. Exposure Concerns

- Proper expenditure of gifts in accordance with donor wishes.
- Expenditure of income on endowments.
- Proper reporting of in-kind gifts (e.g., equipment, books) received in departments.
- Deposit of revenue into gift budgets.
- Unapproved foundations or agencies receiving gifts intended for the University.

## VI. Attachments

### Organization Chart



[Access the organizational chart for the UW Office of Development & Alumni Relations, Advancement Services.](#)

### Related GIM



**GIM 34: Guidelines for Classification of Gifts and Sponsored Projects**



[Full text of GIM 34](#)

### Forms

- See following pages.

# Gift Transmittal Forms

University of Washington

## Gift Transmittal Form — Individuals

[Reset Donor Info](#)

[Reset Form](#)

Gift Processing, Box 358240  
1200 Fifth Ave., Ste. 500  
(206) 685-1980 Fax (206) 685-8911

**Important:** This form must accompany all charitable contributions to the University of Washington or to the UW Foundation  
• Please make a copy for your records. • Please refer to the [Instruction Sheet](#) for more information about how to complete this form.

### DONOR NAME AND ADDRESS INFORMATION

Donor <i>(required)</i>	Advance ID #	Entity Type <b>Friend</b>	Student or Employee ID #
Spouse Name	Spouse Advance ID #		
Home Address & Phone Number <i>(required)</i>	Business Address & Phone Number		Anonymity: <input type="checkbox"/> Publications Exclusion <input type="checkbox"/> Anonymous Profile
E-mail address	E-mail address		

### GIFT INFORMATION

Transaction Type <b>Non-Gift</b>	Total Amount or Value (US\$)	Value of Premium	Premium Description
Payment Type <b>Check</b>	Check Date	Credit Card Type <input type="checkbox"/> Am. Ex <input type="checkbox"/> MC <input type="checkbox"/> Visa	Expiration Date <i>(mm/yy)</i>
Appeal Code	Credit Card Number		<b>UW Procard</b> <input type="checkbox"/> Yes <input type="checkbox"/> No

### GIFT DESIGNATION INFORMATION

Amount <i>(required)</i>	Allocation Code <i>(required unless new)</i>	Budget Number <i>(required unless new)</i>	Department

### ADDITIONAL INFORMATION

Should another entity be given associated credit for this gift?  Yes  No  
*Enter name, entity ID, and any other additional donor-related information.*

Is this gift in honor or memory of anyone?  In honor  In memory  
*Enter the honoree's name and entity ID number.*

In-Kind Gift  
*If this is an in-kind gift, please describe.*

Restrictions  
*Please indicate if the gift is restricted by the donor in any way.*

Will this gift be matched?  Yes  No  
*Anticipated Match from: (Name and Entity ID)*

### FORM PREPARED AND SUBMITTED FOR ACCEPTANCE BY

Name of Form Preparer <i>(required)</i>	Email <i>(required)</i>	Phone <i>(required)</i>
Department <i>(required)</i>	Box Number <i>(required)</i>	
Name of Development Officer	Signature	Date
Name of Chair/Director/Fund Administrator	Signature	Date
Name of Dean/Vice President/Designee	Signature	Date

devar.washington.edu/forms/forms.asp

cc:

University of Washington  
**Gift Transmittal Form**  
 —Organizations

[Reset Donor Info](#)  
[Reset Form](#)

Gift Processing, Box 358240  
 1200 Fifth Ave., Ste. 500  
 (206) 685-1980 Fax (206) 685-8911

**Important:** This form must accompany all charitable contributions to the University of Washington or to the UW Foundation.  
 • Please make a copy for your records. • Please refer to the [Instruction Sheet](#) for more information about how to complete this form.  
**Review GIM 34 to determine if monies will support a sponsored project. If any one of the stipulations applies, do not complete this form.**  
**Process monies through the Office of Sponsored Programs. Box: 354945 Phone:206-543-4043.**

DONOR NAME AND ADDRESS INFORMATION		
Donor Organization <i>(required)</i>	Advance ID #	Entity Type: <b>Corporation/Business</b>
Business Address & Phone Number <i>(required)</i>	Organization Contact Name	Anonymity <input type="checkbox"/> Publications Exclusion <input type="checkbox"/> Anonymous Profile
	Organization Email	

GIFT INFORMATION			
Transaction Type <b>Non-Gift</b>	Total Amount or Value (US\$)	Value of Premium	Premium Description
Payment Type <b>Check</b>	Check Date	Credit Card Type <input type="checkbox"/> Am. Ex <input type="checkbox"/> MC <input type="checkbox"/> Visa	Expiration Date <i>(mm/yy)</i>
Appeal Code	Credit Card Number		<b>UW Procard?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No

GIFT DESIGNATION INFORMATION			
Amount <i>(required)</i>	Allocation Code <i>(required unless new)</i>	Budget Number <i>(required unless new)</i>	Department

ADDITIONAL INFORMATION
Should another entity be given associated credit for this gift? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Enter name, entity ID, and any other additional donor-related information.</i>
Is this gift in honor or memory of anyone? <input type="checkbox"/> In honor <input type="checkbox"/> In memory <i>Enter the honoree's name and entity ID.</i>
In-Kind Gift <i>If this is an in-kind gift, please describe in detail.</i>
Restrictions <i>Please indicate if the gift is restricted by the donor in any way.</i>


FORM SUBMITTED AND PREPARED BY:		
Name of Form Preparer <i>(required)</i>	Email Address <i>(required)</i>	Phone <i>(required)</i>
Department <i>(required)</i>	Box Number <i>(required)</i>	
Name of Development Officer	Signature	Date

REQUIRED STATEMENT OF GIFT ACCEPTANCE:		
<i>I have read and understand GIM 34, Guidelines for Classification of Sponsored Projects and Gifts, and certify that these monies are not to support a sponsored project. Copies of all related correspondence and documentation related to this gift are attached.</i>		
Name of Chair/Director/Fund Administrator <i>(required)</i>	Signature	Date
Name of Dean/Vice President/Designee	Signature	Date

devar.washington.edu/forms/forms.asp

cc:

# Pledge Form

	UNIVERSITY OF WASHINGTON OFFICE OF DEVELOPMENT AND ALUMNI RELATIONS <b>PLEDGE FORM FOR OUTRIGHT GIFT</b>	<input type="button" value="Reset Form"/>	Gift Processing Box 358240 1200 Fifth Ave., Ste 500 Phone: 206-685-1980 Fax: 206-685-8911								
To meet the campaign objectives that support the University of Washington and its students, I/we confirm my/our intent to contribute a total of \$ _____. <input type="checkbox"/> Endowed <input type="checkbox"/> Non-Endowed											
This pledge is from: <input type="checkbox"/> Individual(s) <input type="checkbox"/> Organization _____ <small>Please indicate the type of organization. For ex., foundation, corporation, trust, etc.</small>											
Relationship to University of Washington: <input type="checkbox"/> UW Alum <input type="checkbox"/> Faculty/Staff <input type="checkbox"/> Friend											
Donor or Organization Name: _____											
Spouse/Partner or Organization Contact Name: _____											
Address: _____ E-mail Address: _____ _____ Phone #: _____ _____											
<input type="checkbox"/> Home <input type="checkbox"/> Business											
Donor or Org. Contact Signature: _____ Date: _____											
<b>I/We request that the gift be used to support the following area(s):</b>											
<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; width: 30%;"><u>Amount</u></th> <th style="text-align: center;"><u>Fund or Purpose</u></th> </tr> </thead> <tbody> <tr> <td style="padding: 2px 0;">\$ _____</td> <td style="padding: 2px 0;">_____</td> </tr> <tr> <td style="padding: 2px 0;">\$ _____</td> <td style="padding: 2px 0;">_____</td> </tr> <tr> <td style="padding: 2px 0;">\$ _____</td> <td style="padding: 2px 0;">_____</td> </tr> </tbody> </table>				<u>Amount</u>	<u>Fund or Purpose</u>	\$ _____	_____	\$ _____	_____	\$ _____	_____
<u>Amount</u>	<u>Fund or Purpose</u>										
\$ _____	_____										
\$ _____	_____										
\$ _____	_____										
<b>Fulfillment Instructions:</b> <small>(not to exceed 5 years)</small>											
1. Total pledge payment enclosed at this time: \$ _____											
2. I/We would like to pay: <input type="checkbox"/> Annually <input type="checkbox"/> Semi-Annually <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly Starting: _____											
3. Payment:											
<input type="checkbox"/> Please send pledge reminders to the above address.											
<input type="checkbox"/> Please charge my credit card. <i>Your credit card will be automatically charged each billing cycle.</i>											
Card Type: <input type="checkbox"/> American Express <input type="checkbox"/> Mastercard <input type="checkbox"/> Visa											
Card #: _____ Exp. date: _____ mm/yy											
<input type="checkbox"/> Please do not send pledge reminders.											
4. Is this gift eligible for a corporate match? <input type="checkbox"/> Yes <input type="checkbox"/> No Amount to be matched: \$ _____ By: _____ <small>Note: If you expect a corporate match to your pledge payment(s), please do not include it in the total amount of your pledge.</small>											
<b>Development Contact Information:</b> Development Officer Name: _____ Department: _____ Box Number: _____ Phone: _____											

# Gift Payroll Deduction Form



UNIVERSITY OF WASHINGTON  
**GIFT PAYROLL DEDUCTION PLEDGE FORM**  
 OFFICE OF DEVELOPMENT AND ALUMNI RELATIONS

Gift Processing, Box 358240  
 1200 Fifth Ave., Ste. 500  
 206-685-1980 Fax: 206-685-8911

DONOR INFORMATION				
Name (Last, First, Middle)		EID: UW Employee ID #		E-mail Address
Department Name and Address			Box Number	Campus Phone
				Campus Fax

FUND I WISH TO SUPPORT			
<input type="checkbox"/> <b>President's Fund for Excellence</b> I wish to support the President's Fund for Excellence via payroll deduction to the University of Washington (minimum \$1.00 per paycheck).			
FUND SUPPORTED	DEDUCTION AMOUNT (each paycheck)		ANNUAL TOTAL
President's Fund for Excellence	\$	X 24 periods ▶	\$ 0.00
<input type="checkbox"/> <b>Specific Funds</b> I wish to support the following funds via payroll deduction to the University of Washington. I have marked the amount to deduct for each fund during each pay period (twice each month), and have calculated the total annualized amount for each (minimum \$1.00 per paycheck per fund).			
FUND SUPPORTED	DEDUCTION AMOUNT (each paycheck)		ANNUAL TOTAL
	\$	X 24 periods ▶	\$ 0.00
	\$	X 24 periods ▶	\$ 0.00
	\$	X 24 periods ▶	\$ 0.00
<b>TOTAL ▶</b>	<b>\$ 0.00</b>	<b>X 24 periods ▶</b>	<b>\$ 0.00</b>

DURATION OF GIFT PAYROLL DEDUCTION PLEDGE (must be for a minimum of one quarter or six paychecks)	
<input type="checkbox"/> <b>Indefinite (Automatic Annual Renewal; default)</b> Please renew my pledge automatically each year until I instruct you otherwise.	
<input type="checkbox"/> <b>One Year (or specify duration if other than one year):</b> _____ (minimum duration six checks) Please contact me when it's time to renew my pledge. At that time, I will advise you regarding changes or termination. If I do not respond at that time, you may renew my pledge, as defined above, for another year.	

SIGNATURE OF DONOR	
Signature _____ Date _____	

**Return this signed form to the Gift Processing Office, Box 358240**

(for Gift Processing use only)					
Date Received at GP	Advance Entity Number	Data Tech Initials	Date Entered on Advance	Effective Payroll Date	Pledge ID Numbers

# Faculty Administered Gift Form



UNIVERSITY OF WASHINGTON  
**FACULTY ADMINISTERED GIFT FORM**  
 OFFICE OF DEVELOPMENT OF ALUMNI RELATIONS

Gift Processing, Box 358240  
 1200 Fifth Ave., Ste. 500  
 206-685-1980 Fax: 206-685-8911

**This form should be completed for all gifts from faculty or staff members toward funds which they administer. Signature of the dean or vice president is required.**

Name		Date
Title		
Department	Box Number	Phone

To: **Director, Gift Processing**  
**Box 358240**

Attached is my gift of \$ \_\_\_\_\_ to \_\_\_\_\_ fund,  
 budget number \_\_\_\_\_.

I am the administrator of this fund. By my signature below, I attest to the following:

- this gift fund is for the general purposes of this department, and is not specifically related to my research or other work;
- money from this fund is dispensed impartially;
- the sum of gifts from me, from my immediate family, and from entities with which I am closely related (family foundations, etc.), does not constitute the majority of this fund.

Further, I understand that if this gift is to a discretionary fund, all expenditures are subject to special review by Internal Audit.

Signature of Donor \_\_\_\_\_ Date \_\_\_\_\_

**APPROVAL**

Signature of Dean \_\_\_\_\_ Date \_\_\_\_\_

[devar.washington.edu/forms/forms.asp](http://devar.washington.edu/forms/forms.asp)

UoW 1973 (10/01)



## Operating Policy used to Administer Discretionary Fund Budgets

### OPERATING POLICY USED TO ADMINISTER DISCRETIONARY FUND BUDGETS

The University continually receives monies and properties conveyed as gifts or bequests by various donors for the direct support of the University's educational and research mission. These gifts, and the interest income earned thereon, are used to supplement existing resources and are appropriately dedicated to various instructional, financial aid and/or research programs in accordance with the desires of the respective donors.

Occasionally, donors choose not to attach limitations or detailed conditions to the use of their gift but, rather, will tender a gift which specifies unrestricted use, such as "for such purposes as the Board of Regents (President, Dean, etc.) deems to be in the best interest of the University" or "to be used at the discretion of the Board of Regents (President, Dean, etc.)." The absence of specific limiting conditions communicated by a donor may qualify this type of gift for designation as discretionary funding. The desirability of designating limited amounts of money for discretionary purposes arises from the current limitations placed on the use of "public funds" by state and federal regulations. These unrestricted, non-public or "discretionary" funds can be used to serve the University in many meaningful ways for which the use of public funds may not be authorized (e.g., recruiting, conference and seminar expenses, entertainment and hosting, etc.). Within this framework, the Board of Regents has authorized the President of the University to act for the Board with respect to the disposition of unrestricted gifts. This policy has been approved by the President.

The responsibility for using discretionary funds prudently and in accordance with the policy and procedures stated herein will be at the level of the President, Provost, Vice President or Dean designated to administer such funds. Procedures for expenditure of these funds shall apply to existing, as well as future accounts.

#### POLICY AND PROCEDURES

University funds which are classified as discretionary funds shall be subject to the following policies with respect to the receipt and expenditure thereof:

- 1) Specific donor intentions regarding the expenditure of their gift or bequest are communicated to the Board of Regents at the time the Board accepts the gift or bequest on behalf of the University. Unless otherwise determined, only those gifts received without specific limitations will qualify for designation as discretionary funds. In addition, there may be

—2—

certain private grants which qualify for designation as a discretionary fund if they contain the characteristics that are basically typical of a gift as described in Grants Information Memorandum 34 dated October 10, 1983.

- 2) Discretionary fund revenues shall be promptly transmitted to the Office of Development, deposited in University of Washington bank accounts, and invested or disbursed through normal procedures, appropriately recorded and separately accounted for in University ledger accounts. This separate accountability is required to prevent commingling of non-public funds with public funds, and to insure the discretionary nature of these unrestricted gifts. Expenditures from discretionary funds will be documented and processed for payment in accordance with the policies and procedures set forth below and with such additional instructions to implement these policies and procedures as may be established from time to time by the Vice President for Business and Finance.
- 3) Proposals for the establishment of a discretionary fund shall be directed to the Controller by the appropriate Vice President or Dean, wherein the Vice President or Dean will specify the purposes and objectives of such a fund, including a list of proposed types of expenditures allowable from the fund. Proposals are to be transmitted using a form consistent with the attached Request to Establish a Discretionary Fund. Concurrently, this information should be furnished to the Office of Gift Processing. Such funds must be approved by the President of the University or the Vice President for Business and Finance. With this approval, an account will be established within Program 64 (64-XXXX) for the deposit and disbursement of the funds received. Discretionary funds already established within Program 63 will be converted to Program 64 upon approval of a Request to Establish a Discretionary Fund initiated by the Vice President or Dean having administrative responsibility for the account. This conversion will be accomplished by transferring the unobligated balance of funds (net of actual disbursements and outstanding commitments) to the new Program 64 account.
- 4) The purpose of discretionary funds is to give University officers greater flexibility in achieving the missions of their units. To facilitate review, and to achieve consistency in application of the policy stated herein, accountability for the use of discretionary funds will be at the level of the President, Provost, Vice Presidents, or Deans, although responsibility for day-to-day disbursements may be delegated to principal assistants,

Departmental Chairs, or Directors within their organizations. Discretionary fund balances should be maintained at a level necessary for ongoing program requirements. Large accumulations of funds designated as discretionary beyond this level will be discouraged.


- 5) Discretionary funds shall be used for the general benefit of the University and only for the direct benefit of the program or objective for which they were received. Any separate benefit which might accrue to the donor, or to a faculty or staff member, from the use of such funds must be clearly incidental to the primary purpose for which they were received and accepted. Funds will not be established where the major contributor and principal user or person controlling the fund is the same individual.
- 6) With the best interest of the University as the basic premise, prudent judgment and reasonableness will govern the general range of allowable expenditures from discretionary funds. Without limiting the scope thereof, discretionary funds may be expended:
  - a) For all purposes allowed by the University of Washington policies and regulations covering public funds generally.
  - b) For such purposes that are objectively determined to be ordinary and necessary to the prudent and resourceful conduct of the program for which the fund was established, but which are otherwise not allowable expenditures from public funds and therefore must be paid from non-public discretionary funding sources.
- 7) As a matter of University policy, payment of salaries, wages, stipends and personal services contracts, building alterations, and the purchase of equipment and printing from discretionary funds shall be made in compliance with applicable statutes and prescribed University regulations regardless of the source of funds. Exceptions to this policy will be referred to the Vice President for Business and Finance. Income from sales/services and other non-gift revenues will not be deposited in discretionary fund accounts.
- 8) Discretionary funds shall be expended through the use of normal University forms (e.g., Purchase Requisitions, Travel Expense Vouchers, Invoice Vouchers, etc.), accompanied by receipts or vendor invoices and must be approved by the appropriate Vice President or Dean accountable for the expenditure of such funds.

- 9) All pertinent records related to the receipt and disbursement of discretionary funds shall be maintained in accordance with University regulations. Internal audits will be performed periodically to insure consistent application of this and other appropriate policies.

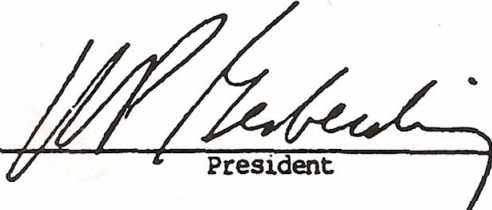
Attachment

Recommended for Approval:

  
\_\_\_\_\_  
Vice President for Business and Finance

  
\_\_\_\_\_  
(date)

Approved:

  
\_\_\_\_\_  
President

  
\_\_\_\_\_  
(date)

University of Washington  
Vice President for Business and Finance  
Revised September 26, 1985