

## CAMPUS GIFT ACCEPTANCE REPORT UDEV 100-1 (REV 3/03)

### INSTRUCTIONS

The Campus Gift Acceptance Report (UDEV 100-1) is required to be completed to submit a gift or pledge for acceptance by the University and subsequent entry to the correct fund in the General Ledger. When a gift is received follow this procedure:

1. Prepare a deposit per procedures established by the University Cashier. All checks received should be deposited within one business day of receipt. For details on creating your Cashier Deposit form visit the Cashier's website at <http://fbs.berkeley.edu/cashier/>.
2. Make copies of all documents required for your internal records (donor's check & correspondence). Your completed gift processing package to be forwarded to Gift Administration should eventually contain the following collated into sets:

Regents gifts up to \$4,999	Original + 1 set of copies
Regents gifts of \$5,000-24,999	Original + 2 sets of copies
Regents gifts 25,000 and above	Original + 3 sets of copies
Regents Endowments (any amount)	Original + 4 sets of copies

3. Once the CDS form is prepared and an MR # is obtained, the deposit can then be delivered to the Cashier's Office. **The Cashier no longer requires a copy of the UDEV.**
4. Complete the UDEV. Retain your UDEV copy (Goldenrod copy, marked Department Retains) and forward the remaining copies to Gift Administration as outlined above.

Note: It is necessary that some backup documentation, which indicates the donor's designation, be included with the UDEV. If the donor gave verbal instructions, notes indicating these instructions, the date and the staff or faculty member to whom the instructions were given should be included.

### Completing the UDEV

**Org:** Enter your department's Org Code. Entry of your Org Code will facilitate reviewing the General Ledger to determine gift money that is held in suspense pending receipt of the UDEV in Extramural Funds Accounting.

**MR#:** Miscellaneous receipt number generated by the Cashier Deposit System.

**Donor Name:** The name and title, if any, of the donor. Last name, title, first name and middle initial. For reporting gifts from various donors, enter "Various Donors (25)" where 25 is the number of donors included on the UDEV. See below for additional information on various donors.

**Address:** Include the donor's address as an aid in identifying the correct donor.

**Related donor information:** Use this space to provide additional donor information. If someone should get recognition credit for the gift, indicate person's name in this space.

**Acknowledged by:** If the receiving department is acknowledging the donor (i.e. a thank you letter), indicate here and if available include the appropriate number of copies of the acknowledgement with the UDEV when forwarded to Gift Administration. If you would like University Relations to prepare an acknowledgement, check the UR box.

Note: UR will send a thank you card along with the receipt generated by Gift Administration.

Generally, a Chancellor's letter is prepared for individual gifts greater than \$25,000 and corporate gifts greater than \$50,000.

**UR to issue tax receipt:** The default value for this field is Yes. Unless you check No, UR **will issue** a tax receipt to the donor. Note that all donations of \$250 and above are required by the IRS to obtain a receipt. If you choose not to have UR issue a tax receipt, be sure that your acknowledgement letter includes the amount of the gift, an indication of any goods and services that were returned to the donor and the value of these goods and services OR a negative disclosure, and the date of the gift. When the dept is receiving the donation, a copy or draft of the letter should be attached to the documentation.

**Amount Received:** This is the total amount deposited with the University Cashier with this UDEV. Include miscellaneous receipt money in this figure, and provide a reconciliation of gifts, receipts and other designations in the "Use/Purpose..." field below.

**Amount Pledged:** If this is a pledge, indicate the total amount pledged. Note that a single UDEV can be used to indicate a pledge and a payment on that pledge. If this is a pledge, indicate in the "Use/Purpose..." field the frequency and amount of pledge payments.

**Monetary value established by:** For gifts in kind, indicate the source of the valuation of the gift. Do not attempt to establish the amount of the gift, as this is a matter between the donor and the IRS, and only qualified appraisers can establish values. In acknowledgements, use wording such as "Thank you for the gift of an oil painting, which you have valued at \$XX.XX".

**Date deposited:** The date the gift was deposited with the University Cashier. For credit card gifts, this is the date the charge was transmitted to the Merchant Bank. For gifts in kind and stock gifts, use this field to enter the date the gift was formally transferred to the University.

**DCR#/TR date:** If the gift was deposited by the Ticket Office, enter the DCR# provided by that office. If the gift was deposited by the Treasurer's Office at Office of the President, enter the Treasurer's Report (TR) date from the back up documentation.

**Donor check date:** The date of the donor's check.

**Donor check number:** The number of the donor's check.

**Business unit-account-fund-org-program:** The accounting string that identifies the designation for this gift or pledge. All of these fields are required.

**Project & flex fields:** Optional accounting fields to further designate the gift/pledge.

**Is this payment on a pledge:** If yes, indicate the date that the pledge was accepted so that it can be correctly applied.

**Fund name:** The name of the fund to which the gift or pledge is designated.

**Establish new fund:** Check if a new fund needs to be established for this gift/pledge.

**Principal Investigator:** If this gift is directed to fund the research or other activity of a particular faculty member, indicate this person here. For faculty research gifts greater than \$500, a Statement of Economic Interest and Gift Compliance Form must also be completed. For additional information or to obtain the forms, please visit the SPO website at <http://www.spo.berkeley.edu/Forms/UCForms.html>.

**Use/Purpose/Various donor list/other information:** This is a free form field. Some potential uses are showing the split of the total deposit between gifts and other revenue accounts; showing the pledged schedule of payments; indicating the name of the person being honored or memorialized, if applicable; and allocating split gifts. See "Various Donors" below for additional information on using this field.

**Department contact:** The name of the person in the department/unit who can provide information about this gift/pledge. It is very important that this field be completed.

**Department name/address:** The name of the department/unit and address.

**Campus phone:** The phone number of the contact person.

**Financial disclosure filed?:** If the gift is funding research, the Principal Investigator is required to file a Statement of Economic Interest Form 700-U and Gift Compliance Form. Contact the Sponsored Projects Office at <http://www.spo.berkeley.edu/Forms/UCForms.html> for additional information on this requirement.

**Disclosure:** If an SEI shows any answers as positive (YES), check the positive box\*. The SEI, Gift Compliance Form and UDEV will be routed to the Sponsored Projects Office (SPO) for review and approval before the gift can be accepted.

\*Exception: Please note that SPO does not consider the disclosure positive if question 3E on form 700-U is marked "YES" and all other questions have been marked "NO". The question is referring to previously received funding from the same entity within the last 12 months.

**Approval Date:** SPO, after reviewing the SEI, will enter an approval date if a positive disclosure does not require a return of the gift.

**Submitted for acceptance by:** The name, title, department, and signature of the person submitting the gift/pledge for acceptance. The date submitted must also be completed.

**Accepted by:** The name, title, department and signature of the UR employee who accepts the gift. A signature must also be affixed. Note that only University Relations is authorized by the Chancellor to accept gifts on behalf of the University.

The blue tinted areas below are for the use of Financial and Business Services and University Relations.

### **Various Donors**

A single UDEV may be used to record up to 25 gifts from various donors if all gifts are for the same designation, and each gift is less than \$4,999. Enter "Various Donors (25)" in the name field, with the 25 being the number of donors included on the UDEV. Put the total from all donors in the "Amount" field. Either in the "Use/Purpose..." field (if space permits), or on a separate sheet of paper indicate, for each donor the name, address, amount (split between gift revenue and other revenue, if necessary), check number and check date. If check copies with donor addresses accompany the UDEV, the address, check number and check date fields can be eliminated.

Complete all other fields on the UDEV, as appropriate.