

# University of Missouri Pledge Checklist

Pledge Description \_\_\_\_\_ Date of Pledge \_\_\_\_\_

Donor name or # \_\_\_\_\_

		Yes	No
1	Have all characteristics of the University, as specified by the donor, been met?		
2	Is the pledge or agreement in writing, finalized, and signed by the donor?		
3	Can the University identify the exact amount of the pledge (i.e. is the amount identifiable)?		
4	Is the collection of the pledge probable?		
5	If the pledge is in a trust, is the University the trustee?		

If the answer to any of the questions 1-5 is No, then do not record the transaction as a Pledge Receivable.

		Yes	No
6	Is a time frame specified in the agreement in which installments of the pledge must be used?		
7	Does the University need to wait until a certain date before expending the funds?		
8	Will the University receive the funds only if expenditures have been incurred?		
9	Will the University receive matching funds?		
10	Does the University need to raise other funds before receiving the contributed resources?		
11	Is the receipt of the donation contingent upon the occurrence of certain events?		
12	Is the amount of the pledge dependent on other factors?		
13	Is this a "gift-in-kind" (i.e.; a donated service, etc.)?		
14	Is the University specified as the beneficiary in the donor's will or bequest?		
15	Is the University specified as the beneficiary of a life insurance policy?		
16	Is the pledge held in trust by a third party?		
17	Is the agreement a grant?		
18	Does the donor contribute funds to the University for purposes of contributing to an Endowment?		
19	Does the donor expect to receive something in return—research outcome, patents, etc?		

If the answer to any of the questions 6-19 is Yes, then do not record the transaction as a Pledge Receivable.

Document Reviewed by: \_\_\_\_\_ Review date: \_\_\_\_\_