



University of Missouri System

COLUMBIA | KANSAS CITY | ROLLA | ST. LOUIS

Pledge Receivable Checklist

Pledge number: _____ GASB 33 determination: Yes No

Pledge description: _____ Original pledge amount: _____

Donor name or number: _____ Date of pledge: _____

	Yes	No	N/A
1. Does the university meet all characteristics specified by the donor?			
2. Is the pledge or agreement in writing, finalized and signed by the donor?			
3. Is the pledge or agreement made directly to the university? <i>If pledge or agreement is made to a university-related foundation/organization, answer "No."</i>			
4. Is the amount of the pledge determinable at this time?			
5. Is the collection of the pledge probable?			
6. If the pledge is in a trust, is the university named as trustee?			
7. Does the pledge specify a date or time range over which the pledge will be provided?			

If the answer to any question above (1-7) is "No," do not record the transaction as a pledge receivable.

	Yes	No	N/A
8. Is a time frame specified in the agreement in which pledge installments must be used?			
9. Does the university need to wait until a certain date before expending the funds?			
10. Will the university receive the funds only if expenditures have been incurred?			
11. Will the university receive matching funds? <i>Would not exclude the non-matching portion of the pledge</i>			
12. Does the university need to raise other funds before receiving the contributed resources?			
13. Is the receipt of the donation contingent upon the occurrence of significant events or other factors? <i>Minor contingencies, such as reporting progress to the donor, do not affect pledge receivable</i>			
14. Is the amount of the pledge dependent on other factors?			
15. Is this a "gift-in-kind," (i.e., a donated service, etc.)?			
16. Is the university specified as the beneficiary in the donor's will or bequest?			
17. Is the university specified as the beneficiary of a life insurance policy?			
18. Is the donor pledging funds to the university for purposes of contributing to an endowment?			
19. Is the pledged donation held in trust by a third party?			
20. Is the agreement a grant rather than a donation? <i>Agreeing to specific conditions and/or performing a scope of work defined by the sponsor.</i>			
21. Does the donor expect to receive something in return (e.g., research outcome, patent, etc.)?			

If the answer to any question above (8-21) is "Yes," do not record the transaction as a pledge receivable.