

Memorandum to File

Overview

Occasionally there will be times that a gift fund is difficult to use in alignment with very specific donor intent. However, many agreements have “expansion” language that can *temporarily* provide additional flexibility (for one year). Please note that utilizing this expansion language must remain reasonably close to the original donor intent. An example of expansion language follows:

“In any year in which there are no qualified expenditures, the criteria, as stated in the Purpose section, may be expanded, so long as such criteria shall adhere as closely as possible to the original intent stated in the purpose.”

When the department seeks to utilize the expansion language, we must first create a Memorandum to File (MTF) to appropriately document why a temporary expansion of award criteria is needed, and how the expanded use will still be in line with the original donor intent.

Eligibility

The MTF can only be used when both of the following conditions are true:

1. There are no qualified expenditures that meet the original intent of a gift agreement
2. Expansion language is included in the gift agreement.
 - a. If no expansion language is included, the department may need to seek an amendment.

Process

1. The department should submit the following information to CAS: Advancement Services (CASadser@uw.edu):
 - a. Fund name and pertinent budget numbers
 - b. Explanation and details for why the money cannot be spent according to the current purpose
 - c. How the money will instead be spent through the year
 - d. Supporting documentation demonstrating that there are no qualified expenditures
2. Advancement Services will work with Donor Relations to ensure that these changes are acceptable under the expansion language.
3. Once approved, Advancement Services will route this MTF through DocuSign to the departmental chair. Donor Relations and the Treasury Office will receive signed copies for their records.

Additional Considerations

An MTF is only effective for one academic year at a time; successive years will require new MTF's. In situations where the department expects long-term difficulty in utilizing a gift in line with original donor intent, an amendment may be the next logical step. Departments can work with Advancement Services to figure out the best way forward.

QUESTIONS? Please contact CAS Advancement Services at casadser@uw.edu