



**UNIVERSITY ADVANCEMENT CORPORATE MATCHING GIFTS POLICY
Effective 07/01/2015**

POLICY OBJECTIVE

In accordance with the California State University (CSU) Policy 15401.00 on Matching Gifts, San Francisco State University Advancement Services has implemented the following written policy on University Advancement Matching Gifts. Detailed procedures for processing Matching Gifts can be found in the Advancement Services Gift Processing Binder and electronically on the Development_Shared>Advancement Services>Gift Processing folder.

It is the policy of the California State University (CSU) to accept matching gifts in compliance with eligibility requirements. Matching gift programs use conditional gifts to fulfill certain purposes. By completing an appropriate matching gift claim, the recipient organization acknowledges that it understands the conditions of the program and, to the best of its knowledge, the request submitted fulfills those conditions. Each campus is required to develop written procedures consistent with this policy.

CORPORATE MATCHING GIFTS

Matching gifts are initiated by donors. The Advancement Services Office will validate eligibility and respond to all matching gift claims according to the organization's procedures, whether hard copy or web-based. A matching gift form or other notification may accompany the gift to be matched, but occasionally it may come in separately. All matching gift requests must be submitted through the Advancement Services, Gifts Processing team, and are signed by the Associate Vice President for Development, who serves as the campus Approving Authority.

The Approving Authority will review and verify all donor contributions for which matching gifts are to be requested to ensure that the gift conforms to the guidelines for donations to the recipient organization and the relevant matching gift program. Any questions should be resolved by appropriate inquiries before a matching gift is requested. Specifically, the Approving Authority should review any restrictions related to personal benefit provided to the donor (e.g., athletics tickets, event tickets), if the designation is for a purpose that differs from the qualifying gift designation, or if the source of funds is other than the employee/retiree (donor advised fund, United Way, a relative). Additionally, a secondary review for these situations by the Director of Advancement Services will be completed, with evidence of the review indicated by the Director's electronic signature on the matching gift documentation and copy of the company matching gift policy. Documentation will be maintained for 3 years in these instances.

Additionally, the Approving Authority will sign all matching gift requests, thereby certifying review of eligible donors' gifts. Copies of matching gift requests as evidence of eligibility review are submitted to the Record Keeper (Gift Processor). The Approving Authority will be

available for questions concerning transactions and communicate with the donor and matching gift program as appropriate in confirming transactions. Gift records are reviewed on at least an annual basis at fiscal year-end to determine whether follow-up action is required, whether the claim should be recorded as uncollectable and whether received matching gifts were properly assigned.

The Record Keeper (Gift Processor) maintains electronic and paper records of donor contributions and matching gifts, entering the matching claim on the initial gift record on Advance, and entering the matching gift when it is received (which may take several months). The matching gift purpose will mirror the purpose of the original gift and is consistent with representations to the matching gift program. In rare exceptions, the donor (or the matching gift program) may request in writing that the matching gift be used for a purpose that differs from the original gift. This is allowable, so long as the requested purpose is consistent with the matching gift program restrictions.

Matching gifts received as a result of employer payroll deduction programs or other process where no matching claim has been filed or recorded will be noted as such in gift documentation. The batch proof report may be used in lieu of a Gift Acceptance Form (GAF) to complete documentation requirements for matching gifts with existing claim records in Advance.

A contemporaneous receipt letter will be generated by Advance and sent to the matching gift organization for each gift; a copy of this letter will be sent to each original donor notifying him or her of the match.

The Annual Fund provides information to donors on maximizing their gifts through corporate matching gift programs and the San Francisco State website links to a site (www.Matchinggifts.com/sfsu) that also contains information on matching gift companies.

If you have any questions, please contact the Director of Advancement Services at (415) 405-3820.