Form 100 Introduction

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A **FORM 100** is the authorizing document required in order to establish a permanent fund to which gifts and pledges will be recorded and, subsequently, expended. A Form 100 is required to establish a project/fund for programs that support operations or capital accounts. A Form 100 should not be used to establish an endowment or student financial aid (scholarships, fellowships, grants-in-aid, awards, etc.).

Who Completes the Form 100?
Based on the policies of the individual college, the Department, the College, the Business Officer, or the Development Officer may create the Form 100. When working with a donor, the Development Officer should communicate and coordinate the writing of the Form 100 with the proper individual within the college.

Required Signatures
The following signatures on the **FORM 100** must be obtained by the Department or the Development Officer prior to submitting the form to the Gift Receiving Department.

- **Fund Administrator:** The Fund Administrator accepts responsibility for disbursing funds according to the donor's established purpose outlined on Form 100.
- **Authorized to Approve Vouchers:** List two (2) individuals to sign vouchers authorizing the expenditure of funds. The fund administrator is often one of the individuals listed. The other approver would be someone designated by the Fund Administrator or by the individual who signs on the Dean/VP line.
- **Questions about Vouchers Contact:** An administrative person who processes the vouchers for the project/fund and who can answer accounting questions.
- **Approved by:** The Dean or Vice President who approves establishing the fund. This person should be the Fund Administrator's supervisor.

Further Instructions
Detailed instructions for completing the Form 100 are located on the **FORM 100 INSTRUCTIONS** page. Completed forms should be forwarded via interoffice to: **Gift Receiving Department**, Tiger Park.

Conclusion of Process
Upon receipt, the **Gift Receiving Department** will obtain the remaining signatures and Accounting will assign a CUBS/Project number. Gift Receiving will send a copy of the completed **FORM 100**, along with the CUBS and RE numbers, to all of the names listed on the Form 100 and the College Business Officer. The original will be kept by the **Gift Receiving Department**.