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## 2214 GIFT ADJUSTMENT AND REALLOCATION POLICY

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Effective: July, 2003  
Revised: May, 2015  
Last Reviewed: April, 2018  
Resp. Office: Treasurer  
Approval: Treasurer

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### PURPOSE

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To guarantee the proper allocation of donations and make adjustments to accommodate donor intent or corrections of error in gift recording.

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### POLICY

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The Office of Gifts Accounting & Administration is responsible for the timely and accurate recording, deposit and accounting of all donations and pledges to the University.

The Gifts Office receives gifts via check, credit card, lockbox and in-kind, and is responsible for ensuring that all methods of giving are accomplished efficiently and in compliance with our fiduciary duties.

- All adjustments and reallocations must be submitted via the web. Please allow up to 5 business days for processing.
- The online Adjustment and Reallocation Form(s) can be found on the following web site:  
[www.atlas.upenn.edu](http://www.atlas.upenn.edu)
- The Gifts Office reviews all adjustment and reallocation requests to ensure that donor intent is met.
- An email will be sent by the Gifts Office confirming its receipt of the request.