

Gift, Devises, Bequests and Trusts

University Operations – Financial Activity

CWU Policy 202-16

Effective: May 29, 2024

Policy Review Date: YEAR

Policy Executive: Senior Vice President – Finance and Administration

Responsible Office/Unit: Office of Finance and Administration

Policy Statement:

Applicability:

Content:

Policy

Appendix A - Museum of Culture and Environment Collection Guidelines

(1) General Statement

- A. A part of Central Washington University's support consists of gifts and bequests received from individuals, business and industrial concerns, associations and foundations. Since contributions to the university are deductible under the Internal Revenue Code, it is important that such gifts be recorded accurately and that all transactions so recorded be bona fide gifts, that is, given not for the benefit of a specific individual, but for the use of the university in furthering its educational purposes. It is equally important that restrictions placed upon funds or property contributed by donors be carefully observed and followed so as not to jeopardize future support.
- B. The constitution of the board of trustees of Central Washington University names the vice president for business and financial affairs as the treasurer of the board of trustees. This is the only position therein named as authorized to receive, "on behalf of the board of trustees, any funds, securities, properties, or other assets distributed to the board of trustees of the Central Washington University or departments or divisions from any estate, or received as gifts, or from any trusts, and to issue appropriate receipts and releases in connection therewith."
- C. The intent of the policy and administrative practice is to set forth the terms and conditions under which the university will receive gifts, devises, bequests, and trusts, and the manner in which they will be placed into beneficial use, including issuance of appropriate receipts to the donors, recording, and inventory control.

(2) Definitions

- A. All definitions as set forth in this section shall be deemed to prevail for purposes of this policy and administrative practice.
1. **Gift (unrestricted):** Something that is conveyed or bestowed voluntarily and without compensation; may include money, securities, stocks, bonds, negotiable instruments, and real or personal property. No conditions are specified by the donor as to ownership or use of the gift.
 2. **Gift (restricted):** The same as an unrestricted gift, but subject to donor-imposed conditions of ownership, retention, disposition, or use of the thing given.
 3. **Notation:** All of the following definitions identify things which can be offered and received as "unrestricted" or "restricted" as the case may be:
 4. **Bequest:** The same as for gifts except transmitted by will; does not include real property.
 5. **Real Property (real estate):** landed property, including all inherent natural resources and any man-made improvements established thereon.
 6. **Devise (noun):** Real property transmitted by will.
 7. **Trust:** Property, real or personal, or money held by some person, firm or corporation for the benefit of the university.
 8. **Equipment:** All personal property except furnishings, consumable supplies and materials, objects of art, library and archival materials, clothing, animals, plants, ores and minerals, and "other personal property" as separately defined.
 9. **Consumable Supplies and Materials:** Anything fully or partially consumed, changed, or altered in use. Examples are lumber, iron, steel and aluminum stock; sand and gravel; chemicals; fabrics; electrical and electronic components; paint; glass and plastics.
 10. **Objects of Art:** Objects valued for their artistry.
 11. **Library and Archival Materials:**
 - a. Library Materials. Books, pamphlets, periodicals, films, video or audio recordings, and other printed or published materials.
 - b. Archival Materials. Private papers, letters, manuscripts, and photographs important for their historical or research value.
 12. **Museum of Culture & Environment (MCE) Permanent Collection:** Ethnographic, natural history, and artistic objects important for their historical research value and their associated records.
 13. **Furnishings:** Movable articles in a room or establishment that render it fit for living or working.
 14. **Other Personal Property:** Any personal property not defined above; includes such items as clothing, animals, plants, mined ores and minerals, novelties and curiosities.
 15. **Grant:** For purposes of this policy and administrative practice, a grant is deemed to mean compensation to the university in return for certain specified work effort. Compensation for

such work effort may or may not be shared by the university and the granting entity. Within this context, "grants" are excluded from coverage by this policy and administrative practice.

(3) Involvement of the CWU Foundation

- A. Central Washington University has entered into a separate agreement with the Central Washington University Foundation (a Washington nonprofit corporation). Article I.B. of that agreement reads in its entirety as follows:
 - 1. The Foundation agrees to tender to the university immediately all donations it may receive wherein the donor names the university as recipient, and to be responsible for and account for in its own records all donations wherein the donor names the Foundation as recipient.
 - 2. Accordingly, any gifts, devises, bequests and trusts which the university receives from the Foundation, whether tendered in the name of the original donor or in the name of the Foundation itself, shall, if accepted, be received and administered in the same manner as if received from any other source.

(4) Monetary Gifts, Bequests and Trusts - All "monetary" gifts may be classified in three different ways:

- A. By form at time of receipt. Gifts of money, securities, insurance, royalty, copyright, or trademark rights contemplated for conversion into money for use as designated by the donor or specifically invested as endowment assets.
- B. By use:
 - 1. Current or expendable may be expended in their entirety immediately or in the near future for current purposes.
 - 2. Endowment are given to be held permanently invested with only the income therefrom being expendable.
 - a. Merged investment - Assets given are pooled with the general endowment investment assets of the university. Income from this investment pool is allocated to the individual funds annually on a proportionate basis.
 - b. Specific investment - Assets given are held specifically invested, and only the income earned thereon is expendable for the purpose of the gift. The principal of the fund then sustains all gains and losses on sale of its assets.
- C. By purpose:
 - 1. Unrestricted - Given for current use or to provide unrestricted endowment income, but with no other stipulation as to its use.
 - 2. Restricted - Gifts may be designated by donors as being for:
 - a. student aid funds such as scholarships, fellowships, grants-in-aid, or loans;
 - b. school and departmental use such as research programs, salaries, equipment, exhibits, books and publications, professorships and lectures, etc.

- c. additions to plant such as laboratories, dormitories, libraries, etc.
- D. Restricted gifts may not be expendable. For example, "student aid" gifts may be spent directly for scholarships or may be used to establish an endowment fund, the income from which will provide students with scholarships. All student aid and scholarship gifts shall be administered by the university department of financial counseling and financial aid after appropriate receipt by the vice president for business and financial affairs.
- E. A monetary gift may be given as a perpetual and useful memorial to the donor or to someone designated by him/her. Either may be made as a living gift or by will (bequest).
- F. From time-to-time gifts may be received from donors who wish to designate a specific use after consultation with university officials to determine which of the pending projects best suit their interests. Also, memorial gifts may be received from various donors, the use of which is to be designated according to the total amount contributed and after the family of the deceased has been consulted, so that a suitable and useful memorial may be established. Such gifts as these shall be processed when received but held until the ultimate purpose has been determined. Gifts also may be received from individuals who have reserved unto themselves, or some designated beneficiary, the income of the fund until their death, and only after the death of the surviving life tenant may the income and/or principal then be used for an approved purpose in support of the objective and welfare of the university. All offers of monetary gifts, bequests and trusts shall be considered for acceptance by the university vice president for business and financial affairs. All restricted non-monetary gifts and bequests shall be considered for acceptance by the committee on gifts, bequests, trusts and objects of art.

(5) Devises (real property gifts and bequests)

- A. The vice president for business and financial affairs has been delegated authority by the university board of trustees to receive "properties" as cited in Section 2-2.14.1 of this policy and administrative practice. In addition, the vice president for business and financial affairs administers the university's land management program under separate authority. Accordingly, devises of real property unrestricted or restricted, offered to the university shall be considered by said vice president on the merits of the offer, without necessarily referring the offer to the committee on gifts, bequests, trusts, and objects of art. Reference: Section 2-2.14 of this policy and administrative practice for a description of the powers and duties of the committee on gifts, bequests, trusts and objects of art.

(6) Gifts and Bequests of Equipment and Furnishings

- A. Unrestricted: If the gift or bequest is tendered to a particular school or department of the university and no acknowledgement of monetary value is requested by the donor, the appropriate principal budget administrator or dean shall receive the gift in the name of the university, provided:
 - 1. The gift will benefit the university in its educational or public service mission.
 - 2. Use of the gift will not cause the university to incur costs for which funds have not been allocated (unless such use can be postponed until funds are allocated).

3. Use of the gift will not adversely affect the university's energy resources (including electrical power, natural gas, water, steam, or other forms of energy). If such adverse use of the gift could be so construed, a waiver statement in writing from the university director of physical plant shall be obtained before acceptance.
 4. Use of the gift will not compromise the integrity of building structures or landscaping features. If use of the gift could be construed as adverse in such circumstances, a waiver statement in writing from the university director of facilities planning and construction shall be obtained before acceptance.
 5. Use of the gift will not place the university in violation of the Federal Occupational Safety and Health Act (OSHA) or the Washington Industrial Safety and Health Act (WISHA). If use of the gift could portend such a violation, a waiver statement in writing from the university Safety committee shall be obtained before acceptance.
 6. In some cases, donors (vendors) may offer gifts of certain specialized equipment items which require purchase of their own brand of consumable parts. An example would be the free gift of a name brand drill which will only accept bits of the vendor's manufacture. In these situations, the foregoing rules apply as for any other gift. In addition, the principal budget administrator or Dean shall transmit the offer to the committee on gifts, bequests, trusts and objects of art (Reference: Section 2-2.14). The transmittal shall include a letter certifying (if true) that both the basic gift and the consumable parts to be purchased later are of first line quality and are competitive in price with other brands of similar merchandise. This letter should conclude with a statement (if true) that the transaction results in an overall cost saving to the state compared to alternative methods of procurement.
 7. For tax deductions, or other purposes, donors sometimes ask the university to concur in writing with the donor's statement of value applicable to a proffered gift. Moreover, a donor may ask the university to appraise the gift or to otherwise establish a valuation. If any such condition is specified by the donor even though the gift is otherwise unrestricted, the offer shall be transmitted to the vice president for business and financial affairs for consideration who may, at his or her discretion, refer the question to the committee on gifts, bequests, trusts and objects of art for consideration.
 8. If the gift or bequest is acceptable within the framework of the foregoing terms and conditions, the principal budget administrator or Dean should send the donor an appropriate letter of appreciation. Copies of the letter should be sent to the president, the vice presidents, and to the committee on gifts, bequests, trusts and objects of art.
 9. In all situations where consideration of acceptance of a gift or bequest has been forwarded under terms of this policy and administrative practice to the committee on gifts, bequests, trusts and objects of art, that committee shall prepare and send the appropriate letter of acknowledgement.
- B. Restricted: If any conditions affecting ownership or use of the gift or bequest are proposed or imposed by the donor, or by terms of his/her will, the conditional offer shall be transmitted to the committee on gifts, bequests, trusts and objects of art for consideration and disposition.

(7) Gifts and Bequests of Consumable Supplies and Materials

- A. All provisions of Section 2-2.14 herein applying to equipment and furnishings shall also apply to acceptance of consumable supplies and materials, except that the principal budget administrator

or Dean shall have the option to delegate to the appropriate department head sufficient authority to receive and acknowledge gifts of supplies and materials not exceeding one thousand dollars in value per shipment.

(8) Gifts and Bequests of Objects of Art

- A. All proffered gifts and bequests of objects of art shall be transmitted to the committee on gifts, bequests, trusts and objects of art. Consideration of such offers by the committee shall be as described in Section 2-2.14 herein.

(9) Gifts and Bequests of Library and Archival Materials

- A. All provisions of Section 2-2.14 which can be properly read within the definition herein of library and archival materials shall be subject to consideration and action under this policy and administrative practice by the university dean of library services.

(10) Gifts and Bequests of Ethnographic, Natural History, and Artistic Objects to the Museum of Culture & Environment Permanent Collection

- A. The Museum Advisory Council, with guidance from MCE staff, have the authority to make acquisition and deaccession decisions for any objects offered for donation into the MCE permanent collection. Acquisitions must have the final approval of the Dean of the College of the Sciences and the Provost.

(11) Gifts and Bequests of Other Personal Property

- A. Because of the unusual nature or characteristics of anything subject to this definition, consideration of all proffered gifts and bequests so defined shall be undertaken by the committee on gifts, bequests, trusts and objects of art though the value thereof may be less than one thousand dollars.

(12) Committee on Gifts, Bequests, Trusts and Objects of Art

- A. This committee reports to the vice president for business and financial affairs.
- B. Committee structure (variation may be approved by the vice president for business and financial affairs):
 - 1. Director of University Relations and Development (ex officio);
 - 2. One Dean;
 - 3. Two faculty members;
 - 4. One business office representative of purchasing or property control; and
 - 5. One Physical Plant or Facilities Planning representative.

C. The committee shall select its own chair.

D. Meeting Frequency:

1. Intermittent; meetings to be called by the chair as necessary to provide reasonably prompt response to agendas of business matters.

E. Authorities:

1. Within its capacity as advisory to the vice president for business and financial affairs, the committee shall have the authority to act as described below unless said vice president shall specify otherwise.
2. To rule upon application of definitions (Section 2-2.14). In case of dispute as to the meaning of any word or term, the committee's decision shall be final, subject to the committee's general authority.
3. To rule upon acceptance of all non-monetary restricted gifts and bequests. If the committee finds the restriction(s) set forth by the donor to be acceptable, the committee shall issue appropriate administrative letters or memoranda to the operating department(s) involved in prospective use of the gift or bequests. Such advice shall include a basis for certification and follow-up to make certain the restriction is observed.
4. To rule upon acceptance of gifts requiring the use of special or "name brand" components (Section 2-2.14). The committee may consult with operating departments to aid in its evaluation of such offers.
 - a. If acceptance is approved, the committee shall thereby issue its written authorization to the appropriate operating departments.
5. To rule upon the willingness of the university to concur in the donor's declaration of value applicable to a particular gift.
 - a. The committee may consult with people inside or outside the university in order to provide a defensible basis for its ruling. The results of such inquiries should be noted in writing.
 - b. If the donor's value statement is unacceptable, the committee may discuss with the donor the possibility of a revision. If terms cannot be agreed upon, the gift must be rejected. In connection therewith the committee may quote the university as having no authority under law to be a party to any action which could result in unsubstantiated or improper tax treatment.
6. To rule upon "appraisal situations" involving proffered gifts or bequests.
 - a. This circumstance is similar to Section 2-2.14.11.4) above. The donor may not have stated a value applicable to his/her gift but may ask the university to "appraise it" or to "place a value upon it."
 - b. In this situation, the committee incurs an increased obligation if it elects to comply with the donor's request. That is, the entire responsibility for assuring defensible tax deduction treatment will channel directly to the university through the valuation it has declared. Accordingly, the committee should consider the magnitude of the offered gift and determine whether or not the expected value to the university

warrants the issuance of an appraisal. If so, the committee may wish to ask a member of the university faculty or staff knowledgeable in the field to which the gift orients to provide a written appraisal; or the committee may commission an outside appraisal. In either case the objective should be to obtain an accurate, fair market value appraisal.

7. To write appropriate letters of receipt and appreciation to donors following acceptance of gifts or bequests.
8. To acknowledge by letter, to the referring school or department of the university, all matters transmitted to the committee for action by such school or department.
9. To recommend in writing to the vice president for business and financial affairs the proposed disposition and use of gifts and bequests accepted through action of the committee. Such letters should include the recommended recipient department or school and any pertinent suggestions as to appropriate use of proper display of the gift.
10. To refer any acceptance contracts for gifts and bequests to the director of business services and contracts for evaluation and arrangement for execution as appropriate.
11. To rule upon the conditions under which objects of art will be considered for acceptance.
 - a. By definition herein, objects of art are "objects valued for their artistry." Differences of opinion may arise as to the true artistic worth of gifts offered as art. Not only may the matter of monetary value be difficult to ascertain should it become necessary to establish a value, but the very suitability of the proffered gift and its compatibility with the university's mission and environment may be questionable. In such situations the committee assumes the responsibility of determining whether the gift should be accepted or rejected, bearing in mind that acceptance commits the university to what may be at least a moral obligation to retain and display the gift in virtual perpetuity.
 - b. In addition to the foregoing considerations, all of the committee's actions applicable to receipt of other gifts are applicable to acceptance of objects of art.
12. To rule upon acceptance of "other personal property." The unusual characteristics of such items, as defined, mandate maximum flexibility on the part of the committee. Should such property ever be offered as a gift, the committee should consider the offer in whatever context is most closely applicable to other classes of gifts.
13. To provide general surveillance in matters related to inventory control of gifts, bequests and objects of art as described in section 2-2.14 herein. Whereas the university's inventory control officer will administer the mechanics of such inventory control, and whereas the "department of custody" will have line responsibility for safeguarding gifts and objects of art assigned to such department, the committee should serve as a coordinating council to assure that gifts and objects of art, whether long in custody of the university or newly acquired, are properly assigned and featured in the most appropriate manner.

(13) Inventory Control of Gifts, Bequests and Objects of Art

- A. Upon acceptance of any gift or bequest, the committee on gifts, bequests, trusts and objects of art shall notify the inventory control officer in writing, setting forth the following details:

1. Date of acquisition;
 2. Name of the donor or estate;
 3. Brief description of the item(s);
 4. Serial number (if any);
 5. Value. Note: If the gift was appraised or if the committee concurred in the donor's stated value, this amount should be related. If no value was shown, the committee should estimate a value and transmit it in this format: "No value stated. Estimated value for inventory control purposes: \$_____."
 6. Name of the department to which the object has been assigned by the committee for custody. The committee should then enter the estimated value.
- B. The inventory control officer shall establish a data processing control for gifts, bequests and objects of art. Items so designated will be included within the regular equipment inventories of the appropriate departments.
1. However, items in these categories will be separately coded for access so that differentiation may be derived when making comparisons with purchased equipment and furnishings.
- C. The inventory control officer will affix university asset tags according to standards required by the state of Washington. However, no tags will be affixed to objects of art or other items when such would compromise the quality or decor of the item. In lieu thereof, a photograph will be taken by the inventory control officer. Photographs will be tag-indexed and maintained in the business office inventory files.
- D. Certain gifts, especially certain objects of art, may be grouped by class before photographing when this is expeditious in the judgment of the committee. In such situations, i.e., cased collections of small items, a single asset tag number will be assigned. It shall be the responsibility of the committee to furnish the inventory control officer a detailed listing of individual items included within each such consolidated recording.

History:

*PAC 01/1994; Responsibility: University Advancement and Museum of Culture & Environment; Authority: President's Division; Reviewed/Endorsed by Provost's Council 03/26/2024; Executive Leadership Team/UPAC; Review/Effective Date: 05/29/2024; Approved by: A. James L. Wohlpart, President
Reformatted and Assigned new Policy Number - Previous Policy CWUP 2-10-070, June 2025
Attached CWUR 1-60-090 as Appendix A, June 2025*

Appendix A - Museum of Culture and Environment Collection Guidelines

(1) Museum of Culture & Environment or MCE

A. Museum of Culture & Environment (MCE)

1. The MCE operates as an interdisciplinary program under the College of the Sciences.
2. The MCE will revise and update their mission and vision in correspondence with updates and revisions to the institutional mission and vision.

B. Museum Advisory Council or MAC

1. The Museum Advisory Council (MAC) serves in an advisory capacity for the MCE staff and is bound by the MCE Charter and Bylaws as well as the policies and procedures for collection management described in CWUP 2-10-070 and CWUR 1-60-105.

C. MCE Staff

1. The MCE staff are charged with carrying out the programmatic directives of the Museum Advisory Council. Staff of the MCE have the authority and responsibility to curate existing and future collections objects. This includes the authority to collect, preserve, maintain, store, safeguard and establish exhibit opportunities for all of the permanent collection.
2. The MCE Staff will include a collections manager (heretofore MCE Collections Manager) whose primary responsibility is to carry out a program of preventative conservation and museum registration methods in accordance with standards and best practices within the field.

D. MCE Permanent Collection Management Authority

1. The MCE staff, acting upon the advice and with the trust of the Museum Advisory Council, establishes policy related to the management of the MCE's permanent collection including:
 - a. Procedures, criteria, and other considerations for evaluating acquisitions for inclusion into the MCE Permanent Collection, including offered donations and potential purchases.
 - b. Procedures for the standard of care of the MCE Permanent Collection, including inventory, display, maintenance, repair, restoration, and storage.
 - c. Procedures and criteria for deaccessioning from the MCE Permanent Collection, including acceptable methods of disposition.
 - d. Procedures and criteria for loaning items from the permanent collection.
 - e. Procedures for granting research access.

(2) Purpose of the MCE Permanent Collection

- A. The purpose of the MCE Permanent Collection is to preserve, exhibit, and research an ethnographic, natural history, and artistic collection for the benefit of the university community and the Central Washington region.
- B. Such uses of the MCE Permanent Collection will be in alignment with the MCE's mission and vision as well as the mission and vision of the institution.
- C. The MCE acquires objects to be used in the best interest of the university and to further its responsibilities for teaching, research, and public service.

(3) Considerations for the development of the MCE Permanent Collection

- A. Scope of the MCE Permanent Collection: The scope of the collection includes collections acquired by CWU (including previous names of the institution, the Washington State Normal School, the Central Washington College of Education, and the Central Washington State College). The MCE Permanent Collection includes materials made and used by cultures around the world with an emphasis on objects that illustrate the intersection of nature and culture. This may include ethnographic and archaeological materials, works from contemporary makers, biospecimens, geospecimens, and historic artifacts.
- B. Focus for future acquisitions into the MCE Permanent Collection: A collecting focus will be placed on objects from any time period that speak to the multiple and complex connections between people and nature—especially in central Washington and the Northwest region more broadly. These will be objects and specimens that, in their material composition and/or cultural histories, explicitly illustrate to CWU students and other museum visitors the diverse relationships humans have with their environments.

(4) Guidelines for Acquisition into the MCE Permanent Collection

- A. Definitions
 - 1. For the purpose of this document, the word "acquired" includes receiving all acquisitions intended for accessioning into the MCE permanent collection, whether through purchase (using both appropriated or donated funding), commission, gift, trade, transfer, exchange, or bequest.
- B. Authority for Accepting Acquisitions into the MCE Permanent Collection
 - 1. All acquisitions will be evaluated for acceptance by the MAC, who have the criteria to accept or reject an acquisition.
 - a. In making acquisition decisions, the MAC will take into account the terms of the acquisition, considerations for the development of the MCE Permanent Collection (scope of the collection and focus for future acquisitions), and criteria for acquisition.
 - 2. Acquisitions must have the final approval of the Dean of the College of the Sciences and the Provost.
- C. Process for Acquisitions into the MCE Permanent Collection
 - 1. The acquisitions program will be overseen by the MAC.

2. All MCE permanent collections acquisitions will be submitted to the MAC for approval.
 - a. Approval of acquisitions by the MAC will be decided by a majority of votes. The Chairperson of the MAC will have a vote and, in the case of an equality of votes, a second or casting vote.
 - b. During the approval process, MAC members will ensure that all questions of conflict of interest are avoided and will use their discretion by not voting where possible conflict exists.
 - c. Meetings of the MAC will be held at least once per quarter during the academic year.
 - d. All proceedings of the MAC will be minuted, recorded, and submitted to the Office of the Provost in the MAC's annual report.
3. Following approval, objects will be accessioned into the MCE Permanent Collection.
 - a. New acquisitions into the MCE Permanent Collection will be accessioned, which will include electronic cataloguing and photography in accordance with professional museum standards.
 - b. The accession date will be the date at which the works were approved by the MAC, or the date at which the works are transferred to the MCE after approval by the MAC.
 - c. Responsibility for completing accession work resides with the MCE Collections Manager.

D. Criteria for Acquisition into the MCE Permanent Collection

1. Any acquisition made will be in the best interests of the MCE, the community it serves (including students and teachers at CWU and people from the central Washington region), and the public trust it represents in owning the collection.
2. The acquisition must be appropriate to the mission and vision of the MCE and its parent institution.
3. The acquisition must fit within the scope of collecting and focus for future acquisitions as outlined in Collections Development Considerations.
4. The object must be of a quality appropriate to collection, exhibition, education, or research use.
5. The MCE staff must be able to provide reasonable care for the object.
6. Objects must not present a hazard to the health or well-being of the MCE staff, volunteers, or visitors.
7. The object must not be excessively duplicated in the permanent collection.
8. The present owner must have obtained the object legally, have clear title of ownership, and be able to transfer the same.

9. The acquisition must be free of restrictions on the part of the donor. Exceptions must be clearly specified in writing and approved by the MAC. The MCE will not agree to conditions of “permanent loan,” exhibition, or retention in perpetuity.
10. Acquisitions must be accompanied, when possible, by full literary, property rights, copyrights, patents, or trademarks. Exceptions must be clearly specified and approved by the MAC. All questions on the complex issues of the copyright should be referred to the Office of the General Counsel.

E. Other considerations pending acquisition into the MCE permanent Collection

1. No person involved in the MAC, MCE staff, or those responsible with the supervision and management of the MCE staff may take advantage of privileged information received because of their position. Special care is required in considering any offer of an item either for sale or as a tax benefit gift from members of governing bodies, members of staff or their families or close associates.
2. The purchase of objects intended for the MCE permanent collection, either through commission or purchase, will be formalized by a written contract for commission or bill of sale. Proposals and contracts will be reviewed by the MAC and the Office of Business Services and Contracts.
3. The intention is that an object shall remain in the collection so long as it retains its authenticity, pertinence to the collection, and physical integrity. Short range acquisition for the purpose of later sale, as well as speculative acquisition for short-range sales are prohibited.

F. Documentation of Acquisitions into the MCE Permanent Collection

1. When accepted, a deed of gift and/or acknowledgment of donation form will provide proof of ownership and protect the University from any future claims. This deed will include a statement of transfer of legal title and where applicable, copyright and literary rights and signature of the donor. The deed of gift or a copy of the deed of gift should be kept on file with the MCE.
2. Other documentation should include (but should not be limited to):
 - a. Name and address of donor and intermediary, if any.
 - b. Description of the object in sufficient detail to enable easy identification and a photograph.
 - c. Date of contribution and acknowledgment.
 - d. Date of acquisition by the donor and method of acquisition.
 - e. Any records, receipts or other documents that provide proof of ownership or authenticity or enhance its educational value.
 - f. A history of the object and any information that may have bearing in its authenticity or enhance its educational value.
 - g. The original cost or appraisal of the object at the time of original acquisition, if available.

- h. Disposition of the property if not retained by the institution.
- i. Any restrictions or conditions placed on the gift by the donor and the expiration date of the conditions.

(5) Insurance

- A. Donations, loans, or purchases of works of art are not automatically insured by the institution.

(6) Standards of Care for the MCE Permanent Collection

A. Inventory

- 1. The MCE Permanent Collection is to be inventoried with regularity.
 - a. Inventories will occur at no more than 10-year intervals.
- 2. The MCE will record and catalogue the MCE Permanent Collection using an electronic database. Requests to access the database must be approved by MCE staff.
 - a. Changes in the status of inventoried objects, such as loss, destruction, or relocation of the objects should be recorded upon discovery. Losses involving theft should be reported to the University Police Department, the MAC, and the Surplus and Asset Management office. See the State Administration and Accounting Manual Section 30.20.22 “Assets Not Capitalized.”

B. Display

- 1. Unless approved by the MAC and the MCE staff, the display of MCE Permanent Collection objects is restricted to the gallery of the MCE. Display shall be undertaken in consultation with MCE staff to ensure the safety and preservation of the objects.

C. Maintenance, Restoration and Repair

- 1. A preventative conservation maintenance program will be designed to help avoid expensive, professional conservation treatments wherever possible and assist with the annual budgeting for conservation. This program will be overseen by the MCE Collections Manager.
- 2. Professional conservation of works will be undertaken at the discretion of the MCE staff, in consultation with the MAC and relevant conservators (e.g. paper, textile, paintings, sculpture or ethnographic specialists). Conservation treatment of any work shall only be undertaken by qualified conservators with references.
 - a. Should conservation be unfeasible, and the poor condition of the object impugn its integrity, the work should be removed from view and may be considered for deaccession.

D. Storage

1. The MCE Permanent Collection is to be stored or displayed within acceptable professional standards required by professional museum standards.
 - a. The MCE Permanent Collection should be stored in a secure space with an alarm system and limited key access. This space should be climate controlled (for both temperature and relative humidity). This space should not be used for other purposes than the storage of the MCE Permanent Collection.

(7) Deaccessioning of object/s in the MCE Permanent Collection

A. Definitions

1. For the purpose of this document, the word "deaccession" refers to the removal of an object or collection of objects from the MCE Permanent Collection. "Disposal" refers to the method of removal.

B. Authority

1. All deaccessioning requests will be evaluated for acceptance by the MAC, who have the criteria to accept or reject such requests.
 - a. In making deaccessioning decisions, the MAC will take into account the substance of the request, considerations for the development of the MCE Permanent Collection (scope of the collection and focus for future acquisitions), and criteria for deaccession.

C. Procedures for deaccessioning from the MCE Permanent Collection

1. MCE staff will prepare a statement of justification for deaccession and review acquisition documentation for restrictions against deaccession.
 - a. Consideration should be given to any special conditions attached to works acquired through bequest, donation, or as part of a larger collection. Objects with mandatory restrictions may not be deaccessioned prior to expiration of the time limit if any exists, or it has been determined by a court of competent jurisdiction that deviation from such restrictions may be allowed.
 - b. Objects with precatory restrictions should not be disposed of until reasonable efforts have been made to comply with the restricting conditions. If there is any question as to the intent or force of the restrictions, the MAC will seek advice from the University's legal department.
 - c. If relevant, a substantiated request for the return of an object from its community of origin will be attached to the deaccession request.
2. Before an object is deaccessioned, the MCE staff will determine if the institution holds clear and legal title. If it does not, it will gain clear and legal title before deaccessioning the object.
3. Potential deaccessions from the MCE Permanent Collection must be approved by a two-thirds majority vote of the MAC.

- a. Materials to be repatriated to federally recognized tribes as mandated by NAGPRA will not be subject to a vote of the MAC; materials deaccessioned for this reason will be reported to the MAC.
 - b. All recommendations for deaccession should be approached with extreme caution. A delay period of 6 months is required after which time the recommendation of the MAC should be reviewed. Accelerated timelines may be approved to comply with local, state, or federal laws.
4. Records and photographs should be retained of the deaccessioned work.
 5. Proceeds from the sale of objects from the MCE Permanent Collection will be used to acquire additional works, conserve, and display existing works for the university collection.

D. Criteria for deaccession from the MCE Permanent Collection

1. The object is inappropriate to the collection; it does not fall within the guidelines for collections development or no longer meets the criteria for acquisition.
2. The object is in poor condition; the object is broken or badly deteriorated and considered beyond repair.
3. The object is duplicated excessively in the collection; the object is of a generally lesser quality of repair/relevance than similar objects in the permanent collection.
4. The MCE is no longer able to care for the object; the cost of restoration, maintenance, or proper storage makes it impractical for the MCE to continue its care of the object.
5. The object is a hazard; certain objects may become hazardous over time as a result of damage, deterioration, or inherent chemical composition. Examples include cellulose nitrate film, some drugs and medicines, or object contaminated with mold or mildew.
6. The object is subject to return to a group or individual under local, state, or national laws, such as the Native American Graves Protection and Repatriation Act.
7. A substantiated request for the return of objects/an object by the community of origin (those who made and used the object and who understand its cultural significance and context), with special preference for direct descendants of the makers or previous users of an object.

E. Other Considerations pending deaccession from the MCE Permanent Collection

1. Deaccessioning is a process used to refine a collection.
2. Deaccession should not be used to remove an object/objects because of changes in fashion, social mores, or the taste of administrators.
3. Deaccessioning is best avoided by attending to the accepted Considerations for the Development of the MCE Permanent Collection.

F. Acceptable methods for disposition

1. Transferring the object to another not-for-profit institution through transfer, exchange, or sale.
2. Transferring the object to a non-accessioned collection, such as an education collection.

3. Sale at a public auction.
 - a. Fossils and archaeological materials shall not be sold.
 - b. The auction must be publicly advertised.
 - c. Proceeds from sale of deaccessioned objects at public auction will be invested in the care and maintenance of the MCE Permanent Collection.
4. If it is determined to be the best alternative, a deaccessioned object may be discarded or destroyed. Disposal or destruction must be witnessed, and a signed record of the event kept in the object's file.
 - a. The community of origin may deem that an object be destroyed using a culturally appropriate form of destruction.
5. In appropriate cases, an object may be deaccessioned for destructive analysis.
6. Return to the community of origin, following a substantiated request by the community of origin and/pr descendants of those who made and used the object and who understand its cultural significance and context

G. Ethics of Disposition

1. Objects deaccessioned from the collection will be disposed of in a professional and ethical manner, including culturally appropriate forms of destruction identified by the community of origin.
 - a. Deaccessioned objects will not be given, exchanged or sold to employees of the MCE, University faculty and staff, members of the governing authorities, or to their representative. No private sales will be made to individuals.

H. Documentation deaccessioned object/s from the MCE Permanent Collection

1. Full record of all exchanges and sales will be maintained.
2. MCE records shall document the removal of the objects from the collection and the nature of their disposition.
3. The MCE staff, at their discretion, may make available information pertaining to acquisitions and deaccessions upon inquiry by a responsible party.
4. Works to be deaccessioned will be archived in the MCE Permanent Collection database.

(8) Loans/Exhibitions

- A. The MCE accepts and offers loans to peer institutions for the purposes of research or exhibit. Loans will not be made to individuals without an institutional affiliation.
- B. Definitions

1. “Outgoing Loans” refer to objects within the MCE Permanent Collection that are requested for temporary removal for the purpose of exhibit at a peer institution or faculty/student research. “Incoming Loans” refers to objects accepted for temporary inclusion into the MCE gallery for the purpose of exhibition.

C. Authority

1. The MAC, with recommendations from the MCE staff, has the authority to accept or reject an outgoing loan request for an object in the MCE Permanent Collection.
2. The MCE staff have the authority to request incoming loans of objects for the purpose of exhibition and research.

D. Time limitations

1. Outgoing Loans will be made for a period of no more than one year.
 - a. At the discretion of the MCE Collections Manager in consultation with the MAC, loans may be made for a period of no more than two years, renewable.
2. Incoming loans of objects for exhibition or research may be accepted for a fixed duration according to the purpose of the loan (for exhibition, a research project, or as a promised gift).
 - a. The MCE will not accept objects on a permanent loan basis. Individuals or institutions wishing to make a permanent loan to the Museum may either donate the object(s) outright or may make a standard loan agreement for one year (renewable upon review).
 - b. An object offered or promised as a gift may also be accepted as a temporary loan for a specified period pending the actual gift transaction.

E. Outgoing loans for on-campus use

1. The MCE may lend collections to faculty for long-term research projects. Such faculty must complete a Research Request Form prior to the approval of the loan.
2. The MCE may lend collections to students for long-term research only if they are represented by a faculty supervisor. Such students must complete a Research Request Form prior to the approval of the loan.
3. Short-term loans may be made to affiliated faculty for use in classes. Such loans will be subject to all the terms and conditions which apply to loans of greater duration, including handling and care training.
4. The MCE may lend collections to on-campus departments or entities for the purposes of display. Such loans will be subject to terms and conditions as outlined for peer institutions.
5. In the case of conflicting requests for a single object or set of objects, requests will be honored, where possible, in the order received.

F. Outgoing Loans for use by peer institutions

1. The MCE will consider loaning objects to peer institutions for the purpose of research or exhibit.

- a. Each loan request will be considered individually.
- b. The borrowing institution must meet minimum standards with regards to environmental controls, security, and proper care as required by the MCE.
- c. Loans may be revoked at any time if the borrowing institution fails to comply with minimum standards or the stipulations of the loan agreement, or if warranted by the preservation needs of the artifact.
- d. The borrowing institution will be responsible for all costs incurred, including, but not limited to, packing materials, shipping, and insurance. The appropriate form will need to be filed with Business Services and Contracts

G. Outgoing Loan Procedures:

- 1. All requests for loans from the MCE Permanent Collection must be in writing, addressed to the Museum of Culture & Environment.
 - a. For loans to peer institutions, an official lending agreement, vetted and approved by the CWU Contracts Office, will be forwarded to successful applicants for their completion and signature before any work will be released.
- 2. All freight costs are to be covered by the borrower. All additional costs such as crating, packing and reinstallation on return, where applicable, are to be met by the borrower.
 - a. Only recognized carriers are to be used for carrying any work from the MCE Permanent Collection. The institution, with recommendations from the MAC, reserves the right to nominate the carrier.
- 3. Evidence of insurance cover must be provided before any work can be released for loan to a peer institution.
 - a. The borrowing institution will provide wall-to-wall insurance; a certificate of insurance will be required.
- 4. Permission to reproduce any work must be granted in writing by staff of the MCE staff (as empowered by the MAC) prior to publication in any form. Copies of the publication are to be forwarded to the MCE for archival purposes.
- 5. All loans must be acknowledged as being the property of Central Washington University in all publicity material, publications, display labels etc. The University's name must appear in full and no abbreviated forms, excepting CWU, are acceptable.
- 6. All works must be returned in the condition in which they were dispatched. Works on loan must not undergo any conservation treatment, reframing, hanging alterations or other changes without consultation with the MCE staff.

H. Criteria for Evaluating Outgoing Loan Requests

- 1. Works from the MCE Permanent Collection will only be lent to institutions and faculty/students who can maintain objects in spaces with controlled environments and practice museum standards of care in terms of handling and storage.

2. The object to be loaned must be able to survive, intact, the rigors that will be imposed by transportation and handling, as evaluated by the MCE staff.
3. The MCE has no immediate need for the object.

I. Incoming Loan Procedures

1. The MCE staff must ensure that incoming loan contracts are vetted and approved by the CWU Contracts Office.
 - a. The incoming loan contract must specify dates wherein the object borrowed is on-site at the MCE (either on display in the gallery or in other spaces).
 - b. The incoming loan contract must verify any restrictions placed upon the loan.
 - c. The incoming loan contract must state a value of the object being borrowed (this is solely for insurance purposes).
2. The MCE will not borrow material known to have been collected illegally, which represents a hazard to collections, MCE staff, interns, visitors, or the building, or which fails to conform to state and local laws.

J. Documentation of Loans

1. The following records will be maintained for all loans:
 - a. Copies of all loan forms; condition reports, both incoming and outgoing,
 - b. Any special requirement/s for the object
 - c. All records of transport will be retained for a reasonable period.
 - d. Any records that pertain to the work in regard to value and insurance.

(9) Appraisals

- A. The Museum shall not make appraisals of objects to establish tax-deductible value of gifts offered to the museum nor for any other purpose.

(10) Research Access to the MCE Permanent Collection

- A. As a public institution for the increase and diffusion of knowledge, the Museum strives to maintain maximum access to its collections while continuing to ensure the safety of the collections. The collections are stored in a secured area with permission to enter such areas being regulated and scheduled. Access to the collections to researchers and students will be made consistent with staff and space availability.
- B. Procedures for Granting Research Access
 1. All researchers must complete a Research Request form detailing their project and agreeing to all listed conditions of access.

- a. If research is to be done off-site, this must be indicated on the Research Request form. Additionally, the Research Request form must present a compelling argument for why work cannot be conducted on the MCE premises. These objects will only be loaned if a formal outgoing loan agreement is in place.
2. Researchers external to the institution must submit a request 4 weeks in advance if the work is to be done at the MCE. This request must be submitted 8 weeks in advance if the work is to be done off-site.
3. Researchers internal to the institution must submit a request 2 weeks in advance if the work is to be done at the MCE. This request must be submitted 4 weeks in advance if the work is to be done on-campus but outside of the MCE.
4. Classes working with collections for in-class projects will consult with MCE staff prior to the quarter of desired use. Selection of objects to be used in the course will be done in consultation with MCE staff no less than 1 week prior to desired first use in class.
5. A one-page description of the proposed research must also be submitted alongside the Research Request form.
6. Researchers will also be asked to submit a copy of any articles, photos, reports, or other publication generated to the museum for retention.
7. All students, researchers, and faculty planning to handle or work with the collection are required to read, agree to, and comply with the Handling Guidelines of the Museum.
 - a. Additionally, researchers are required to consult with the Collections Manager for specific handling needs of the objects requested for use.
8. Central Washington University will be acknowledged, where appropriate, in all material resulting from research using the MCE Permanent Collection.

C. Criteria for Granting Research Access

1. The condition of objects included in the research request must be adequate to withstand the application of methods outlined in the research request
2. Museum staff must be available for the duration of research being done with an object in the MCE Permanent Collection.
3. Research access may also be restricted for sensitive or otherwise private material, as defined by the object's/s' community of origin. Some requests may be approved conditionally.
4. The research of MCE Permanent Collections objects outside of the MCE may be restricted due to the inability to comply with standards of care in the facilities where the research is to take place.

(11) Statement of Permanence

- A. The University agrees to make available the resources needed for the stewardship of the MCE Permanent Collection.

1. The University will ensure that American Alliance for Museums and museum field standards are applied to the stewardship of the MCE Permanent Collection.
2. If the University's financial resources or academic plan no longer permit the availability of resources for the stewardship of the MCE Permanent Collection, the University will work with the MAC for the ethical disposition of the MCE Permanent Collection.
 - a. Ethical disposition will follow American Alliance for Museum standards.
 - b. Sales from the disposition of the MCE Permanent Collection will not financially benefit the University.
 - c. Communities of origin will be consulted with and their wishes for disposition of MCE Permanent Collections they are associated with prioritized over other stakeholders (including the original donors or descendants).