



## Options for Restricted Gifts

When a gift is narrowly restricted and does not match any existing fund purpose statements (or existing grant and contract restrictions in the university department's general support account):

AND

**CASE A** - Gift (may be an amalgamation) is \$500 or larger and significant additional funds are expected for the same purpose over time?

New Restricted Fund – can be completed in approximately one workweek

OR

**CASE B** - Gift is \$500 or larger, few or no additional funds are expected, and gift will be expended in a single, one time expenditure?

Restricted Donation Holding (RDH)\* – spend from fund one and reimburse (one page reimbursement request)

OR

**CASE C** - Gift is \$500 or larger, no additional funds are expected, and gift will be expended by making many small expenditures.

1. New Restricted Fund – can be completed in approximately one workweek
2. RDH\* – spend from fund one and reimburse (one page reimbursement request) or establish new G & C account established *for the specific purpose*
3. Existing Dept. General Account – spend by new G & C account established *for the specific purpose*. This must be done as soon as the gift is received, as the gift cannot be committed until this paperwork has been submitted to Foundation Accounting

OR

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\* Previous issues with RDH have recently been resolved:

- Gifts in RDH may now be spent via Grants & Contracts
- Gift records in Raiser's Edge will now be revised *after* the receipt is issued and printed, so the donors' records reflect the MAU's college/department they supported for stewardship and reporting purposes. The money will still be in RDH, and will be spent from RDH.



**CASE D** – Gift is \$500 or smaller, no new funds expected for same purpose

RDH\* – spend from fund one and reimburse (one page reimbursement request)