GENERAL PROCEDURE INFORMATION
In an effort to better track gifts received by the University and to ensure that adequate documentation is received regarding gifts, departments are required to record gifts accordingly and provide supporting documentation, as indicated below.

The University of North Dakota encourages donors to remit gifts and donations to the UND Foundation. Departmental staff should work closely with the UND Foundation when soliciting gifts or donations. For additional information on gifts and donations, refer to UND Policy 2.8, Gifts and Donations, located at: http://und.edu/finance-operations/_files/docs/2-8-gifts-and-donations.pdf

PROCEDURE
To determine if the amount received qualifies as a grant, contract, or cooperative agreement or qualifies as a gift, refer to the criteria below. This information is intended to assist with the appropriate classification between external support or a gift. If items are checked in both areas, the Grants and Contracts Office should be contacted for guidance. Each award must be considered in the whole, rather than any single element.

Criteria indicating a Grant, Contract, or Cooperative Agreement
- Budget Restrictions or Formal Financial Accounting during the life of the project
- Objectives to be achieved by the use of funds
- Subcontracts (where we are receiving funds as the Subcontractor)
- Prior Approvals from Sponsor Required
- Key Personnel are listed
- Period of Performance
- Invention/Data Rights (Intellectual Property)
- Binding Legal Relationship (obligates recipient to perform and sponsor to pay)
- Deliverables are part of the agreement
- Reporting Requirements (financial or technical)
- The sponsor retains authority to withhold funds pending satisfactory completion of project objectives
- Cost Sharing

Criteria indicating a Gift or Donation
- No contractual requirements. However, objectives may be stated and use of the funds may be restricted to a particular purpose (professorship, scholarship, travel or research in a defined area - e.g. Diabetes)
• Award is irrevocable
• No Period of Performance is specified
• Formal financial accounting is not required and there is no requirement to return unexpended funds. However, a report to the donor on the utilization or impact of the gift may be requested.
• The cash is received prior to incurring expenditures

1. **Account Codes:**
   Deposits for Gifts should be made to the following account codes accordingly:
   
   i. **478005 - Gifts from Donors (individuals or companies)**
      This account code is to be used when depositing monies received as gifts from individuals or companies. Gifts are not associated with providing goods or services to the donor. Donors may give a gift that is unrestricted (no stipulations on what the money is to be used for) or restricted (specific stipulations/requirements on what the money is to be used for).

      When making the deposit for a gift:
      1. complete deposit form
         http://www.und.edu/dept/studentaccounts/html/employeeforms.htm#d
      2. complete the Gift Deposit Documentation Form
         http://und.edu/finance-operations/student-account-services/gift-deposit-documentation110910.pdf
      3. attach a copy of the documentation received from the donor, indicating the purpose of the gift.
      4. submit all forms, along with the money received, to Student Account Services for deposit.

   ii. **478007 - Gifts from Related Foundations**
      This account code is to be used when depositing monies received as gifts from related foundations, other than gifts for capital projects (construction/renovation). Gifts are not associated with providing goods or services to the donor. Current UND related foundations include:
      1. UND Foundation and Alumni Association
      2. UND Aerospace Foundation
      3. UND Research Foundation
      4. Ralph Engelstad Arena or any of its related entities
         a. RE Arena, Inc.
         b. UND Arena Svc Inc
         c. UND Sports Facility, Inc
         d. Arena Holdings Charitable LLC & Affiliates
      5. UND Law School Foundation
      6. EERC Foundation
      7. The Fellows
      8. Center for Innovation Foundation

      When making the deposit for a gift from a related foundation:
      1. complete a deposit form
         http://www.und.edu/dept/studentaccounts/html/employeeforms.htm#d
2. submit deposit form, along with the money received, to Student Account Services for deposit.

If a department has provided goods or services to a related foundation, the payment from the related foundation for the goods or services should not be coded as a gift.

iii. **478010 - Capital Gifts**
This account code is to be used when depositing monies received for capital gifts (construction/renovation). Gifts are not associated with providing goods or services to the donor.

1. complete a deposit form
   http://www.und.edu/dept/studentaccounts/html/employeeforms.htm#d
2. complete the Gift Deposit Documentation Form
   http://und.edu/finance-operations/student-account-services/gift-deposit-documentation110910.pdf
3. submit all forms, along with the money received, to Student Account Services for deposit.

iv. **478015 - Capital Gifts from Related Foundations**
This account code is to be used when depositing monies received for capital gifts (construction/renovation) from related foundations. Gifts are not associated with providing goods or services to the donor. Current UND related foundations are listed above. When making the deposit for a capital gift from a related foundation:

1. complete a deposit form
   http://www.und.edu/dept/studentaccounts/html/employeeforms.htm#d
2. submit deposit form, along with the money received, to Student Account Services for deposit.

2. **Deposit Form** (http://www.und.edu/dept/studentaccounts/html/employeeforms.htm#d)
   i. Provide correct account code, as indicated above
   ii. Complete the description field of the deposit form (maximum 30 characters) so that the gift is easily identifiable. For the following types of gifts, departments should refer to the sample descriptions italicized below:
      1. For those deposited to account code 478005 or 478010 – the description should include “Name of the Donor”
         a. Example: if gift was from John Doe, the description field should have “John Doe”
      2. For those deposited to 478007 or 478015 – the description field should include the abbreviation for the “RELATED FOUNDATION”. It may also include any other information that would be helpful for the department. Please be sure the first word in the description field is the abbreviated name of the related foundation that provided the gift. Any other information that a department would like in the description field is optional. UND is required to do reporting on gifts and by using these prefixes, it streamlines the reporting process.
         a. Example: if the gift was from the Alumni Foundation to cover computer purchases, the description field should have “ALUMNI – computer
purchases”. Alumni is required to be the first word; computer purchases is optional.

b. Example: if the gift was from the UND Aerospace Foundation to cover travel expenses, the description field may have “Aero Found – Travel Exp”. Aero Found is required to be the first word; travel exp is optional.

iii. Examples to use as the first word(s) in the description field are:
1. UND Foundation and Alumni Association - use ALUMNI
2. UND Aerospace Foundation – use UNDAF
3. UND Research Foundation – use UNDRF
4. Ralph Englestad Arena - use REA
5. UND Law School Foundation – use UNDLSF
6. EERC Foundation – use EERCF
7. The Fellows – use FELLOWS
8. Center for Innovation Foundation – use CIF

3. Checks to be Deposited
All checks deposited to UND funds must be made payable to UND.

a. Checks made payable to UND Alumni/Foundation (or any related foundation) may not be deposited to a UND fund.

b. Checks made payable to UND may not be submitted to the UND Alumni/Foundation (or any related foundation) for deposit within the Foundation.

4. Gift Deposit Documentation Form
For all gifts deposited that are classified to account code 478005 or 478010, departments are required to complete the Gift Deposit Documentation Form. The Gift Deposit Documentation Form, along with a copy of the documentation that was received with the gift, should be attached to the deposit form at the time the deposit is made at Student Account Services. Student Account Services will retain the original copy with the deposit form and forward a copy of the completed form to the Assistant Controller for reporting purposes.

i. Gifts may be restricted or unrestricted:
1. Restricted
   a. Donors may give a gift with specific restrictions.
      Examples: to be used for scholarships, research, etc.

2. Unrestricted
   a. Donors may give a gift without any specific restrictions.
      Examples: to be used at department’s discretion.

5. Fee Assessed to Gifts/Donations
A fee structure will apply to all gifts at UND, whether they are received and deposited directly to UND or processed through the UND Foundation. For more information, refer to UND Policy 2.8 Gifts/Donations, located at http://und.edu/finance-operations/_files/docs/2-8-gifts-and-donations.pdf
DEFINITIONS

RELATED INFORMATION & RESOURCES

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Policy/Procedure Approval:

Name, Title

Date