

**UNIVERSITY OF MAINE SYSTEM  
FINANCIAL ACCOUNTING SYSTEM**

**GIFT ACCOUNTING**

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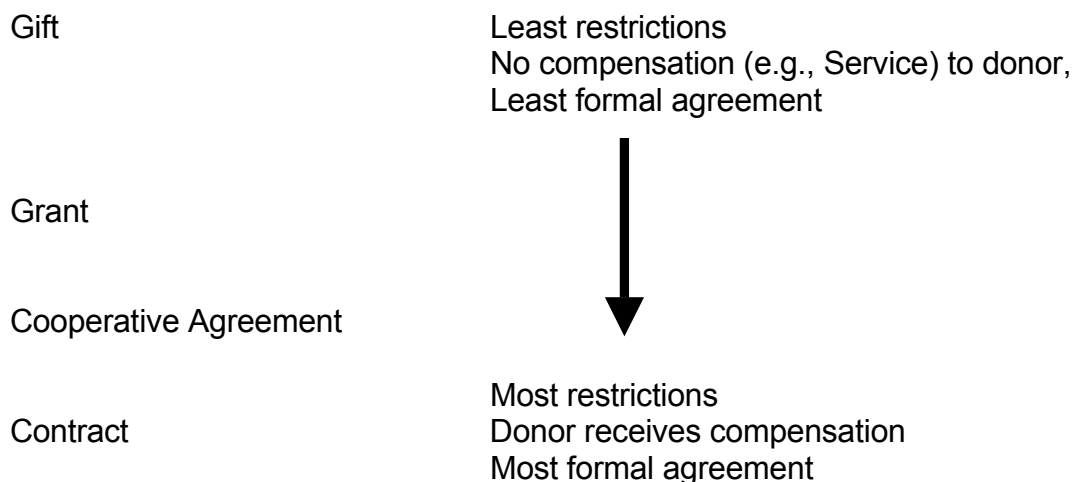
UNIVERSITY OF MAINE SYSTEM  
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**DEFINITION**

The University of Maine System receives funds from various individuals, organizations, and agencies. These funds are provided to the University with differing levels of restrictions as to how the funds are to be used, differing requirements for what will be provided to the donor in return for providing the funds, and differing levels of formality regarding the agreement between the University and the donor of the funds.

The following chart shows the various types of funds that are provided to the University and the differences between them.



The following are the distinguishing characteristics of the various types of funds.

**Gifts**

A gift is a voluntary transfer of cash or tangible property. There is no expectation of any tangible compensation to the donor such as exclusive use of a final report. Gifts are awards with few or no restrictions specified, and tend to be rather informal.

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**DEFINITION**

**Grants**

Like a gift, a grant is bestowed voluntarily with no expectation of any tangible compensation to the grantor. A grant represents a mutual joining of interests in the pursuit of a common objective. There is no substantial involvement between the grantor and the grantee in the performance of the activities supported by the grant. Grants tend to involve a formal agreement between the parties that is more lengthy and restrictive than for gifts but is more flexible than cooperative agreements or contracts. A grant does not constitute the procurement of goods or services by the grantor. Any unexpended funds usually revert to the grantor.

**Cooperative Agreements**

A cooperative agreement involves a more detailed specification of the conditions and expected results of the award. Substantial involvement is anticipated between the sponsor and the recipient during performance of the activity. This involvement may include directed performance, exchange of employees, frequent reporting, exchange of materials and test results, and specification of performance results.

**Contracts**

A contract is a written agreement, often negotiated, between the institution and the organization providing the funds and is enforceable by law. A contract generally involves the generation of a tangible product or service often for the exclusive or proprietary use of the contracting agency and is subject to certain standards of performance and the expectation of economic benefit on the part of the contracting agency. Contracts usually require frequent, detailed reporting. They often involve lengthy bidding procedures, competitive negotiations, and detailed pricing information prior to award.

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**TYPES OF GIFT FUNDS**

Gifts to the University of Maine System can be categorized as follows depending on the wishes of the donor.

Unrestricted  
Restricted  
Plant  
Loan  
Endowment  
Quasi-Endowment  
Term Endowment  
Separately Invested

**Unrestricted**

Unrestricted gifts are those given without any restrictions as to use. In cases where the donor expresses a preference but leaves the decisions as to use to the institution, the gift is treated as unrestricted. Unrestricted gift funds may be expended at any time and prior to expenditure earn interest income as part of the temporary cash investment portfolio.

**Restricted**

Gifts to be used for purposes as specified by the donors are Restricted Funds. These funds, including principal, may be expended at any time and prior to expenditure earn interest income as part of the temporary cash investment portfolio.

**Plant**

These are funds to be used for specific capital projects such as new buildings or building renovations as specified by the donors. These funds, including principal, may be expended at any time and prior to expenditure earn interest income as part of the temporary cash investment portfolio.

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**TYPES OF GIFT FUNDS**

**Loan**

Gifts to be used to make loans to students as specified by the donors are Loan funds. These funds, including principal, may be loaned at any time and prior to being loaned earn interest income as part of the temporary cash investment portfolio.

**Endowment**

These are gifts given by donors to be invested in the University's pooled endowment fund. Such gifts have the donor stipulation that the principal not be expended, and that the income be unrestricted as to use or used for specific purposes. When the income is restricted as to use, the income is applied to a restricted account established for that purpose. When the income is not restricted as to use, the income is generally applied to an unrestricted or designated account. In order for a fund to be endowed it must have a book value of at least \$3,000.

The University's pooled endowment fund offers the advantages of broad diversification with attendant protection of principal and relative stability of income. It also permits economies in administration and accounting.

The University uses the unit method for allocating endowment value to gift funds held in the endowment pool. Each year an income objective for the pool is determined and that income is paid out to each income account in proportion to the number of units held. If there should be unexpended funds in an income account, the funds remain in the account and earn interest at the current rate, unless the donor has specified that unused income be added to principal.

**Quasi-Endowment**

Sometimes gifts are given with or without any restrictions as to use, and without stipulation that the principal must be kept intact. If the Board of Trustees elects to invest the fund and expend only the income, the fund is a quasi-endowment fund.

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**TYPES OF GIFT FUNDS**

**Term Endowment**

Term Endowment funds are gifts given with or without any restrictions as to use. If the Board of Trustees or the donor stipulates that the fund is to be endowed and the principal kept intact until a specified event occurs or the passage of a stated period of time, the fund is a term endowment fund.

**Separately Invested Endowment**

These are gifts given with or without any restriction as to use. If the Board of Trustees or the donor stipulates that the principal not be expended and that the fund be invested separately and not commingled with the pooled endowment fund, expending only income, the fund is separately invested. The income from separately invested funds accrues directly to the fund or the income account as stipulated by the donor or the Trustees.

The University encourages donors to consider the advantages of applying their gifts to the pooled endowment fund as opposed to being separately invested.

## SECTION J

### UNIVERSITY OF MAINE SYSTEM FINANCIAL ACCOUNTING SYSTEM

#### GIFT ACCOUNTING

#### **GIFT PROCESSING PROCEDURES**

All gifts received by the University of Maine System must be accepted by the Board of Trustees as outlined in the Policy and Procedures Manual (see Section 702) and Administrative Practice Letter No. 42. Acceptance of gifts by the Board of Trustees involves their approval of the restrictions of the donation and also their acceptance of the gift whether it is cash or tangible property (gift-in-kind).

Any university which receives a gift must record that gift on the university's electronic gift processing system so that it can be reported to the Trustees. Among other things, this system details the donors name and address, the amount of the gift and the purpose or donor specifications as to the use of the gift. The Office of Finance and Treasurer compiles gift data from the electronic gift processing system and presents it to the Board of Trustees for formal acceptance on a bi-monthly basis.

Cash gifts must be deposited on the day they are received into the University's accounting records in an account such that revenues and expenditures associated with the gift may be tracked. A separate account is established for each gift that carries a unique set of donor specified restrictions. Each account is referred to as a gift fund and has a unique Board of Trustee approved fund description. Funds for grants, contracts, or cooperative agreements should not be deposited into gift fund accounts. Gifts are placed in a Gifts Pending account when awaiting Trustee approval of a new gift fund. Upon approval of the new fund, the funds are then transferred to the new account. Gifts do not have to go into the Gifts Pending account if the Board of Trustees has already approved a gift fund which matches the donor's specifications. These gifts may be deposited directly into the previously approved fund but may not be expended until acceptance by the Board.

All gifts received by the University of Maine System shall be processed following the procedures delineated in the Gift Processing Procedures flow chart on the next page.

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GIFT PROCESSING PROCEDURES

FLOW CHART

NEW FUNDS

A gift for a new fund is entered into the Gifts Pending account (X-0-1450X) using the university's electronic gift processing system.

A receipt and an acknowledgement(s) are sent to the donor.

A fund description is prepared and sent to the Office of Finance and Treasurer at SWS.

A new gift fund checklist is prepared by the university and sent to the Office of Finance and Treasurer.

The Board of Trustees approves the fund description.

An account is created for the new fund.

The gift is transferred to the new account using the university's electronic gift processing system.

The Board of Trustees accepts the gift.

The university administers the gift in accordance with donor specifications.

EXISTING FUNDS

A gift with BILL specifications matching a fund which has already been approved by the Board of Trustees is entered into the existing fund account using the university's electronic gift processing system.

A receipt and an acknowledgement(s) are sent to the donor.

The Board of Trustees accepts the gift.

The university administers the gift in accordance with donor specifications.

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**NEW GIFT FUND CHECK LIST**

The following forms are used to record the necessary data for creating new gift accounts.

There are two forms: A form for creating new restricted or foundation income accounts and a form for creating new endowment accounts. Each campus should make copies of these forms and fill one out for each new gift account as appropriate. These forms are due at the Office of Finance and Treasurer on the mail date for each of the Board of Trustees meetings.

The following information has also been included to assist in preparing these forms:

- Assigning Restricted/Endowed Gift Account Numbers.
- Uniform Identification of Gift Sources - Object Codes.





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NEW GIFT FUND CHECKLIST

**ASSIGNING RESTRICTED/ENDOWED GIFT ACCOUNT NUMBERS**

The following suggested series of account numbers should be assigned when creating Endowment, Foundation or Restricted accounts.

**ENDOWMENT ACCOUNTS:**

Use X-0-60000 to X-0-60599 (For Endowed Principal)  
X-0-40000 to X-6-40599 (For Income Account)

It is best to try to use the same numbers for the last three digits for both accounts. EXAMPLE: 1-0-60543  
AND 1-6-40543

**QUASI-ENDOWMENT ACCOUNTS:**

Use X-0-690000 to X-0-69999 (For Endowed Principal)  
X-0-490000 to X-6-49999 (For Income Account If Applicable)

It is best to try to use the same numbers for the last three digits for both accounts. EXAMPLE 2-0-69860  
AND 2-6-49860

**FOUNDATION FUNDED ACCOUNTS:**

Use X-6-40600 to X-6-40999  
or  
Use X-6-43600 to X-6-43999

**RESTRICTED ACCOUNTS:**

Use X-6-41000 to X-6-41999

Currently, universities have accounts which do not fall into the above suggested series of numbers. We are not requesting that these account numbers be changed, only suggesting that for future consistency, account numbers be assigned within the series outlined above.

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**NEW GIFT FUND CHECKLIST**

**UNIFORM IDENTIFICATION OF GIFT SOURCES**

In order to be able to adequately report the gifts that are received by the University System, it is imperative that the source of each gift be properly coded in FAST and the university's electronic gift processing system.

In order to provide uniformity of reporting, the following table is provided. This table displays the FAST subsidiary ledger object codes, FAST general ledger account controls, and the BENEFACTOR SOURCES codes that should be used when gifts are entered into FAST and BENEFACTOR.

**GIFT SOURCE CODES**

BENEFACTOR SOURCES Code	BENEFACTOR SOURCES Description	FAST SL Object Code	FAST GL Account Control	FAST Object Code/ Account Control Description
GF	Government - Federal	010-019	421	U.S. Federal Government
GS	Government - State	020-029	422	State of Maine Government
GC	Government - Canadian	030-039	400-404	Non-Profit Organizations
GO	Government - Other	030-039	400-404	Non-Profit Organizations
GM	Government - Municipal	030-039	400-404	Non-Profit Organizations
FO	Foundation	030-039	400-404	Non-Profit Organizations
UF	University System Affiliated Foundation	030-039	400-404	Non-Profit Organizations
AA	University Alumni Association	030-039	400-404	Non-Profit Organizations
RO	Religious Organization	030-039	400-404	Non-Profit Organizations
FC	Fund Raising Consortia	030-039	400-404	Non-Profit Organizations
OO	Other Non-Profit Organization	030-039	400-404	Non-Profit Organizations
CB	Corporation/Business/Parntership	040-049	405-409	Corporations/Businesses/Partnerships
CC	Corporate/Foundation Contact	-	-	-
CF	Corporate Foundation	040-049	405-409	Corporations/Businesses/Partnerships
SD	Student(s)	050-059	410-414	Students
AL	Alumni - Degree Holder	060-069	415-419	Individuals
AH	Alumni - Honorary	060-069	415-419	Individuals
AT	Alumni - Non-Degree Holder	060-069	415-419	Individuals
SA	Alumni - Special	060-069	415-419	Individuals
PA	Parent - Non-Alumni	060-069	415-419	Individuals
ST	Staff	060-069	415-419	Individuals
FA	Faculty	060-069	415-419	Individuals
FF	Former/Retired Staff/Faculty	060-069	415-419	Individuals
EM	Emeritus	060-069	415-419	Individuals
TR	Trustee	060-069	415-419	Individuals
FT	Former Trustee	060-069	415-419	Individuals
FR	Friend	060-069	415-419	Individuals
SF	Friend - Special	060-069	415-419	Individuals
GP	Grandparent	060-069	415-419	Individuals
BV	Board of Visitors	060-069	415-419	Individuals

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**NEW GIFT FUND CHECKLIST**

**UNIFORM IDENTIFICATION OF GIFT SOURCES**

The SL object code is used when gifts are deposited into a subsidiary ledger account, i.e., Ledger 1,4 or 6. The GL account control is used when gifts are deposited into a general ledger account, i.e., Ledger 0 (endowed accounts, the loan fund, or the plant fund).

An account control of 25x should be used when depositing gifts into a gifts pending or gift clearing account and 21x should be used when depositing gifts into a payroll clearing account.

As can be seen from the Gift Source Codes table, a greater level of detail must be maintained in BENEFACTOR than in FAST. As is customary in FAST, a campus is given the flexibility of determining how the third-digit of the object code is to be used. Because BENEFACTOR is available to provide detailed information about gifts, maintaining summary data in FAST is acceptable.

It is important that each gift be coded as accurately as possible in the University's electronic gift processing system so that we can provide a profile of development activities.

In order to insure that all gifts are recognized properly, all cash gifts must be recorded both in FAST and the University's electronic gift processing system. All in-kind gifts must be recorded in the University's electronic gift processing system.

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**GUIDELINES FOR NEW GIFT ACCOUNT DESCRIPTIONS**

The following paragraph should be used as a guideline when developing new fund descriptions to be submitted to the Board of Trustees for approval. All items are mandatory unless otherwise specified.

The (ACCOUNT NAME - A) was established (NAME OF UNIVERSITY OR FOUNDATION FOR THE UNIVERSITY - B) in (YEAR - C) (WITH A GIFT FROM DONOR - D)(E). The (FUND/INCOME FROM THE FUND - F) shall be used (PURPOSE OF THE FUND/RESTRICTIONS - G). (SELECTION OF RECIPIENTS - H). The fund shall be administered by the (TITLE/OFFICE - I).

A - Enter the Account Name here.

B - Enter the name of the University establishing the account or the name of the Foundation where the account was established and the University for which it was established using the following examples:

- at the University of Maine
- at the University of Maine at Augusta
- at the University of Maine at Farmington
- at the University of Maine at Fort Kent
- at the University of Maine at Machias
- at the University of Maine at Presque Isle
- at the University of Southern Maine
- in the University of Maine System
- in the University of Maine Foundation for the University of Maine
- in the Foundation of the University at Presque Isle for the University of Maine at Presque Isle
- at the University of Maine at Farmington on behalf of the University of Maine at Farmington Alumni Foundation

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**GUIDELINES FOR NEW GIFT ACCOUNT DESCRIPTIONS**

- C - Enter the Year in which the account was, or is to be created:
- 2000
  - 2001
  - 2002
  - 20..
- D - Optional: Enter the major source of funding here. This indicates whether the gift is from Other Non-Profit, Businesses, Students, Individuals, Investments, Multiple Sources or Other Sources. Examples include:
- with gifts from family and friends
  - with a bequest from ...
  - with a gift from the estate of ...
  - with a gift from (NAME OF COMPANY/BUSINESS/SOCIETY/ GOVERNMENT/INDIVIDUAL)
  - by memorial gifts from family, friends and associates
  - by the family of ...
- E - Optional: Enter the person in whose memory/honor the gift was created for:
- to honor ...
  - in memory of ...
- F - -- **FUND** shall be used if the account is to be a restricted account funded by non-endowed gifts.
- **INCOME FROM THE FUND** shall be used if the account is to be an endowed account (this includes accounts set up for the University affiliated foundations investing in the University's pooled endowment fund).

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**GUIDELINES FOR NEW GIFT ACCOUNT DESCRIPTIONS**

G - State the purpose of the account and any restrictions that might apply here. Examples of purposes might include but are not limited to:

- support the ... library
- provide scholarship assistance to ...
- to make an annual award to ...
- for the support of ...
- to support research in ...
- for the promotion of ...

H - If the account is to be a scholarship, award, prize, loan or professorship the entity responsible for selecting the recipient should be entered here using the following wording:

Selection of the recipient(s) shall be made by  
(OFFICE/DEPARTMENT/POSITION TITLE/OTHER)

Do not enter the name of a specific person.

I - Enter the office, department or position title of the person responsible for administering the fund. Generally if the account is to be a scholarship, award, prize, or loan the Office of Student Aid will be responsible for administering the fund. Do not enter the name of a specific person.

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## GIFT ACCOUNTING

**ACCOUNTING FOR CAPITAL PROJECT GIFTS**

Capital projects may be funded from several sources, e.g., bond issue funds, gift income, University funds. When a capital fund raising campaign will be used to partially or wholly fund a capital project through gift income, the capital fund campaign must be approved by the Board of Trustees in advance of public announcement.

All capital projects for new construction or replacement of or improvements to facilities costing in excess of \$10,000 must be accounted for in the plant fund (Ledger 7). Projects of \$10,000 or less may be accounted for in an appropriate operating account in Ledgers 2 - 6.

Capital projects in Ledger 7 are one of three types:

1. **Funded Solely By Gifts**. After Board of Trustees' approval:
  - A. The University of Maine System Office of Finance and Treasurer will create a Ledger 6 account for gift revenue. Temporary investment income will be paid to the account monthly based on its positive cash balance.
  - B. The University Facilities Office managing the project will create a separate Ledger 7 account for project expenses. On a monthly basis, the University Facilities Office will review both the Ledger 6 and the Ledger 7 accounts and initiate a budget transfer from the gift account to the project account to cover expenses already charged to the project account. The budget transfer will not be for an amount greater than the balance in the gift account.
  - C. Expenses associated with fund raising or donor recognition for the project (e.g. non-architectural graphic materials, dinners) are NOT considered project expenses. Fund raising expenses should NOT be charged to the project account unless they are specifically addressed in the Board of Trustees project/fund description approval or authorized in writing from the donor.
  - D. Ledger 6 gift accounts will be closed only after all pledges are paid-in-full, cancelled or written-off.
2. **Not Funded By Any Gifts**. The University Facilities Office managing the project will create a Ledger 7 account for project expenses. No temporary investment income will be paid.

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**ACCOUNTING FOR CAPITAL PROJECT GIFTS**

3. **Funded Both By Gifts And Other Sources.** After Board of Trustees approval:

- A. The University of Maine System Office of Finance and Treasurer will create a Ledger 6 account for gift revenue. Temporary investment income will be paid to the account monthly based on its positive cash balance.
- B. The University Facilities Office managing the project will create a separate Ledger 7 account for project expenses. Reimbursement of project account expenses will be in the following order:
  - i. bond issue money
  - ii. gift revenue
  - iii. University funds

After all bond issue money is expended, on a monthly basis, the University Facilities Office will review both accounts and initiate a budget transfer from the gift account to the project account to cover expenses already charged to the project account. The budget transfer will not be for an amount greater than the balance in the gift account. Bond issue money and gift revenue will be expended prior to expending University funds.

- C. Expenses associated with fund raising or donor recognition for the project (e.g. non-architectural graphic materials, dinners) are NOT considered project expenses. Fund raising expenses should NOT be charged to the project account unless they are specifically addressed in the Board of Trustees project/fund description approval or authorized in writing from the donor.
- D. Ledger 7 gift accounts will be closed only after all pledges are paid-in-full, cancelled or written-off.

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**FAST AND BENEFACOR GIFT RECONCILIATION**

A necessary step in controlling the processing of gift receipts using automated systems is reconciliation. On a monthly basis the campus Business Office should reconcile the gifts received and posted to the University's electronic gift processing system with the gifts recorded in the Financial Accounting System (FAST). It is imperative that all gifts be routed through the university Development Office prior to being deposited at the Business Office in order to fully utilize the BENEFACOR system and provide for reconciliation. Failure to reconcile between the two systems could result in gifts being received and not deposited on a timely basis, gifts being received and recorded in the accounting system (cash deposited) but not reflected in the development system which could result in failure to communicate appropriately with the donor or gifts being deposited in the wrong accounts.

In order to streamline gift processing, Electronic Systems exist which (1) automatically feed payroll deducted gifts to the University from the payroll system (HRIS) to BENEFACOR and (2) feed gifts to FAST which have been posted to BENEFACOR. These systems reduce the number of data entry steps and improve the accuracy and timeliness of data entry.

**AUTOMATIC HRIS FEED TO BENEFACOR**

The automatic feed to BENEFACOR from HRIS of payroll deducted gifts to the University System occurs each time payroll is run. All payroll deducted gifts are deposited in a university specific FAST general ledger payroll gift clearing account (X-0-14540). The information associated with the gifts (i.e., donors name, amounts etc.) is electronically fed to the BENEFACOR System. The university Development Office is then responsible for initiating the BENEFACOR POST TX Trans/Generate JV's (POST) process. Initiating the POST process automatically feeds the information to FAST, creating a journal voucher which credits each gift account with the associated gifts and debits the payroll gift clearing account (batch ID format BJCXXX).

**AUTOMATIC BENEFACOR FEED TO FAST**

The Development Office deposits on a daily basis all gifts to the general ledger non-payroll gift clearing account at the Business Office after entering the gift information on to BENEFACOR. The automatic feed to FAST from BENEFACOR of non-payroll deducted gifts occurs as the BENEFACOR POST TX Trans/Generate JV's (POST) process is run. The feed creates a journal voucher (batch ID format BJCXXX) which credits the appropriate gift account and debits the university specific general ledger non-payroll gift clearing account (X-0-14530).

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**FAST AND BENEFACTOR GIFT RECONCILIATION**

**RECONCILIATION**

The reconciliation process involves two basic steps: (1) the payroll and non-payroll gift clearing accounts in FAST should have zero balances, and (2) the gifts recorded in FAST and BENEFACTOR should be equal. For the purposes of reconciliation, month-end is defined as the last day of the month for processing transactions against FAST.

- (1) FAST Payroll and Non-Payroll Gift Clearing Accounts Should Have a Zero Balance.
  - (a) Payroll Gift Clearing Account

When gifts are deducted from employees' paychecks, the funds are automatically placed in the FAST payroll gift clearing account. These funds are distributed to the appropriate FAST gift accounts and removed from the payroll gift clearing account by running BENEFACTOR gift processes. At the end of the process the account should have a zero balance. If at the end of the month the balance is not zero in the payroll gift clearing account, then the transactions responsible for the non-zero balance must be itemized and corrective action taken.

- (b) Non-Payroll Gift Clearing Account

On a daily basis the Development Office deposits gifts at the Business Office in the FAST non-payroll gift clearing account. These funds are distributed to the appropriate FAST gift accounts and removed from the non-payroll gift clearing account by running BENEFACTOR gift processes. At month end the balance in the non-payroll gift clearing account should be zero. If the balance is not zero, then the transactions responsible for the non-zero balance must be itemized and corrective action taken.

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**FAST AND BENEFACTOR GIFT RECONCILIATION**

**RECONCILIATION** (continued)

- (2) The Gifts Recorded in FAST and BENEFACTOR should be Equal.

At the end of each month a comparison should be made of the gifts recorded in FAST and BENEFACTOR. The fiscal year-to-date gifts recorded in FAST should equal the fiscal year-to-date gifts recorded in BENEFACTOR on an account by account basis. In order to assist in doing this comparison three computer programs have been written:

- (a) BENEFACTOR program which lists fiscal year-to-date or current month gift totals by account.
- (b) FAST program which lists current month and fiscal year-to-date gift totals by account for all gift accounts.
- (c) A program that reads the BENEFACTOR gift totals from (a) and compares that to the current month or fiscal year-to-date gift totals by account for all gift accounts in FAST and prints the difference between the two totals. The account totals on these two lists should be equal. If there are accounts that show different gift totals, then the transactions responsible for the variances must be itemized and corrective action taken as appropriate. To assist in identifying the transactions responsible for any variances, two other programs can be run.
- (d) BENEFACTOR program that lists all gifts given to a single account.
- (e) FAST transaction display for a single account.

The above reconciliation processes should be done on a monthly basis and a copy of the reconciliation should be sent to the Office of Finance and Treasurer on a semiannual basis (following the December 31 and June 30 reconciliations). The attached form might serve as a useful format for documenting the reconciliation. This form should be completed for each FAST/BENEFACTOR Account that isn't equal and for each FAST gift clearing account that does not have a zero balance at month end.

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**FAST AND BENEFACOR GIFT RECONCILIATION**

\_\_\_\_\_  
(campus)

Period Ending \_\_\_\_\_

Account # \_\_\_\_\_

Account Name \_\_\_\_\_

\_\_\_\_\_  
FAST

\_\_\_\_\_  
BENEFACOR

FAST Account Balance

BENEFACOR Account Balance

\$ \_\_\_\_\_

\$ \_\_\_\_\_

Add

Add

\$ \_\_\_\_\_

\$ \_\_\_\_\_

Deduct

Deduct

\$ \_\_\_\_\_

\$ \_\_\_\_\_

Adjusted Balance\* \$ \_\_\_\_\_

Adjusted Balance\* \$ \_\_\_\_\_

\*Corrective action should be taken as appropriate.