When is a Gift-to-Gift journal entry allowable?

**When you Can Process a Gift-to-Gift**
- Can process for $2,500 or less if:
- Can move main departmental discretionary gift funds to a different department's main departmental discretionary gift fund.
- Discretionary expendable source dollars to a restricted expendable source, but the dollars will then become restricted to that source. Ex. From Main Gift source (5XXXX or C5XXX) to expendable (5XXXX or C5XXX)
- Transfer may only be between expendable sources 5XXXX, C5XXX, & U5XXX
- Restricted source dollars can only be moved to sources with the same restrictions (no exceptions will be made)

**When you Cannot Process a Gift-to-Gift**
- Cannot transfer "stewarded funds" due to the donor receiving reports on how the funds are being used.
- Cannot move restricted source dollars to a discretionary source. Ex. Scholarships to Main Gift Source
- Source dollars with a restrictive gift agreement can only be moved to sources with the same restrictions (no exceptions will be made) Ex. Scholarship expendable to scholarship expendable
- Cannot transfer funds between endowment income accounts. Ex. Endowment (70XXX or 00XXX) to Endowment (70XXX or 00XXX)

Tips for Processing a Gift-to-Gift Transfer

1. Revenue transfer lines should never have a program code
2. Expense transfer lines should always have a program code
3. Use the fund roll-up when processing a Gift-to-Gift journal entry
4. Use account code 482110 for Revenue line transfers (-)
5. Use account code 582110 for Expense line transfers (+)