

**Unitarian Universalist Congregation of Fairfax
Operational Policy**

Subject: Designated and Undesignated Contributions

Number: V. B.

Effective Date: 6/10/08

Approved By: Coordinating Team

Revised: 9/14/10; 12/14/10; 6/25/19; 6/18/20 – 8/25/22

Policy and Procedures

1. Money raised outside the operating budget on behalf of or donated for the benefit of a specific ongoing UUCF program or project (Partner Church Committee, for example) shall be used for the purpose stated at the time the money was received. If the program or project is completed, terminated or otherwise comes to an end, any unspent money will go into the UUCF operating fund.
2. Money raised pursuant to a special or incidental non-budgeted project (T-shirt, bake sales, etc.) shall be used for the purpose stated at the time the money was received. If no purpose was stated, or if money remains unspent at the end of the fiscal year after the one in which the project took place, the money will go into the UUCF operating fund.
3. Money raised on behalf of or donated for the benefit of a named charitable organization will be given to that organization. If the named organization goes out of business before the money can be transferred or for another reason it becomes impossible for UUCF to transfer the money as originally intended, the UUCF program organizers may, with the consent of the Coordinating Team (CT), give the money to another entity that will use it for a purpose similar to that for which the money was raised. Otherwise, unspent money will go into the UUCF operating fund.
4. Money donated for a specific purpose that is not part of an approved or ongoing UUCF program or project (for example, to fund a new project or a designated capital improvement) shall not be accepted until the CT has reviewed and approved the offer. The CT shall consult with the lay minister for the area that would be affected by the gift and with the leadership of interested committees. The CT shall refer final decision to the board if required by board policy.
5. Funds given for a budgeted project or program will be considered a donation to the approved budget line item and will not increase funds available for that purpose. The donor will be advised of this policy and the appropriate budget manager notified of the designated contribution. In the event that a donation exceeds the total amount budgeted in a given year for the intended purpose, the CT will decide whether to increase available funds, request re-designation by the donor or return the surplus to the donor. The CT shall refer final decision to the board if required by board policy.
6. Undesignated bequests, memorial or other gifts of any amount less than or equal to \$10,000 will be considered contributions to the general operating fund. The CT in consultation with the Board will determine how undesignated bequests, memorial or other gifts of more than \$10,000 will be applied.
7. The CT has authority to direct how money transferred to the operating fund pursuant to this policy will be spent.