

## Gift Transmittals

### ROUTING GIFTS

University departments route all gifts from private sources to the Gift Accounting office at the WSU Foundation for acceptance, deposit, receipting, and acknowledgment. If the responsible college or area has a development office, the department submits all gifts to the development office. The development office then routes gifts to Gift Accounting.

Gift Accounting processes monetary gifts and noncash gifts (tangible items, e.g., equipment). Each gift category is processed on a different form. See [Gift Transmittal and Acknowledgment Forms](#) for procedures and forms for submitting monetary or noncash gifts.

The department or the development office must route the applicable forms with the gifts to Gift Accounting.

### Exception (Planned Gifts)

Planned gifts (e.g., estates) may be cash or noncash. For planned giving, contact the Gift Planning division of the WSU Foundation.

### GIFTS DEFINED

Gifts have *all* of the following characteristics:

- The contribution is from a private individual or a non-governmental source and there are no contractual terms and/or conditions.
- The donor specifies that the contribution is to be a charitable gift.
- The donor places reasonable conditions or stipulations on the intended use of the gift. The conditions or stipulations must direct the funds to areas such as scholarships, capital improvements, the University's endowment fund, or general research of specific interest to the donor, etc.
- The donor intends the gift to be irrevocable and, therefore, relinquishes the right to reclaim the gift or any unused remainder.
- The donor makes the donation to the University without the expectation of direct economic benefit or other tangible benefit commensurate with the worth of the gift. Indirect benefits are not sufficient to negate the gift. Indirect benefits include tax advantages, business or personal goodwill derived from close association with the University, and miscellaneous benefits derived from the donor club status.

## **Gift Transmittals**

### **Not Included as Gifts**

Gifts to the University do not include sponsored project solicitations. To determine whether or not a contribution is considered a sponsored project solicitation or a gift solicitation, contact Gift Accounting for information.

If a contribution is determined not to be a gift, submit it to the Office of Research Support and Operations (ORSO) for review, approval, and processing.

### **Types of Gifts**

The terms *gift* and *donation* may apply to any of the following:

- Cash (currency, coin, checks, money orders, credit card transactions, electronic funds transfers, etc.)
- Securities (stocks, bonds, etc.)
- Tangible noncash gifts (books, equipment, art treasures, coin collections, etc.)
- Real property (homes, farms, etc.)
- Mineral rights (oil wells, etc.)
- Deferred arrangements (life income, contracts, unitrusts, etc.)
- Wills, bequests and devises.

### **QUESTIONS**

Address questions regarding acceptance and management of gifts to the college development officer, Gift Accounting, or the WSU Foundation.

### **TRANSMITTING GIFTS**

Departments or development offices must complete and attach an appropriate gift transmittal form with each gift transmitted to Gift Accounting. NOTE: There are separate forms for cash and noncash gifts (see [Noncash Gifts](#)).

See [Gift Transmittal and Acknowledgment Forms](#) for form instructions and [Routing \(All Gift Transmittals\)](#) for routing instructions.

### **Cash and Checks**

Donors should be encouraged to make checks payable to the WSU Foundation. If a check is made payable to the University, a department, or college, the check must be endorsed by the recipient office before it is transmitted to Gift Accounting.

**Gift Transmittals**

**Cash and Checks (cont.)**

Departments or development offices are responsible for transmitting donated cash and checks to Gift Accounting within *24 hours* of receipt.

Remote Deposit Scanning and Posting

For departments at WSU Spokane, WSU Tri-Cities, WSU Vancouver, or ICN Spokane using remote deposit check scanning, the machine endorses the checks as each is scanned for deposit. The departments must then post the gift copies and supporting documentation to a secure site shared with Gift Accounting.

Delivered by Hand or Courier

Donations hand-carried to WSU Foundation are to be brought directly to Gift Accounting, located in the Town Centre Building, Suite 201, downtown Pullman; or dropped off at any of the following sites using the Gift Accounting courier process and forms:

- Northwest Public Radio and Television  
Murrow 382-H
- President’s Office  
French Administration 422
- Athletics Development Office  
Bohler Gym 140-A

Courier Service

Other non-Pullman departments or development offices may use the Central Receiving and Delivery courier service to send deposits to Gift Accounting; Town Centre Building, Suite 201, downtown Pullman. See *BPPM* 80.18 for instructions.

Courier Service Process

To ensure proper accountability, departments or development offices dropping off deposits to any of the courier services locations, including those at the non-Pullman campuses, *must* follow the procedures below.

*Envelope and Insert*

Place the following into an envelope and *seal* the envelope:

- Donated checks;
- Cash;
- Accompanying documentation (e.g., letters, notes from donors, check stubs, envelopes);
- Completed gift transmittal forms; **and**
- A completed Gift Record Cover Sheet.

The envelope may include multiple gifts. Enter the information for all gifts in the envelope on the inserted Gift Record Cover Sheet.

**Gift Transmittals**

*Drop-Off Site*

Upon arrival at one of the courier drop-off sites, the department representative enters the following information on a Gift Accounting Log Sheet:

- Name;
- Signature; and
- Date and time the deposit envelope is dropped off

Print the Gift Accounting Log Sheet to obtain copies.  
 (Figure 1 shows an example of the drop-off site log sheet.)

<b>GIFT ACCOUNTING LOG SHEET</b> for Gift Transmittal Drop-Off Sites		WSU FOUNDATION--GIFT ACCOUNTING PULLMAN, WA 99164-1927 335-2285 or 335-4780
See 30.70 for courier service procedures.		DATE
TIME DROPPED OFF	NAME	SIGNATURE

**Figure 1**

The drop-off site representative gives a signed receipt to the department representative acknowledging the acceptance of the deposit envelope. (Figure 2 shows an example of the drop-off receipt.)

<b>Preparer Name</b>	<b>Telephone</b>	<b>Drop-off Date</b>
<b>Courier Site Location:</b> <input type="checkbox"/> President's Office -- French Ad. 442 <input type="checkbox"/> Educational and Public Media -- Murrow 382-F <input type="checkbox"/> Athletics -- Bohler 140	<b>Courier Site Personnel Signature:</b>	

**Figure 2**

The receipt verifies the following information:

- Drop-off site representative name;
- Drop-off site representative telephone number;
- Date of drop-off; and
- Courier site location

The department retains the signed drop-off receipt with the department's gift transmittal and courier service insert copies.

## Gift Transmittals

### *Courier Pickup*

Upon arrival, the courier completes the bottom of the drop-off site log sheet with their name, signature, and the date and time the deposits are picked up. The courier brings the log sheet and the sealed gift envelopes directly to Gift Accounting for processing.

### *Records Retention*

Retain a copy of the courier process documentation with the department's gift transmittal copies. (see [Records Retention](#)).

### **Electronic Funds Transfer**

Donors may arrange to send gifts by authorizing an electronic funds transfer directly from the donor's bank to the WSU Foundation.

Donors complete a Gift Electronic Funds Transfer Authorization form and submit it to the WSU Foundation to authorize electronic payment.

### **Payroll Deduction**

A University employee may submit a Gift Payroll Deduction to Gift Accounting to authorize a one-time or ongoing gift.

### **Noncash Gifts**

Contact the college development officer or Gift Accounting for further information concerning acceptance and transmittal of noncash gifts. Noncash gifts are defined as donated items of personal property, which may either further the mission of the University or may be converted to cash. The most common forms of noncash gifts include, but are not limited to, works of art, books, equipment, software, furniture, and real estate.

## **GIFT TRANSMITTAL AND ACKNOWLEDGMENT FORMS**

Departments are to complete and submit the appropriate gift transmittal form based on the category of the gift being donated.

### **Monetary Gifts**

For *monetary* gifts, departments are to submit a completed Gift Transmittal and Acknowledgement form. See [Gift Transmittal Completion Instructions](#).

NOTE: To process cash *gifts*, departments use the Gift Transmittal and Acknowledgment form and procedures. For cash deposits that are not gifts, see *BPPM* 30.53.

### Multiple Gifts

To process multiple monetary gifts accepted at golf tournaments or auctions, departments may complete and submit the Golf Tournament Gift Transmittal or the Auction Bid Gift Transmittal.

### **Noncash Gifts**

For *noncash* gifts, departments are to submit a completed Noncash Gift Transmittal and Acknowledgement form. See [Noncash Gift Transmittal Completion Instructions](#).

## **Gift Transmittals**

Multiple Gifts	To process multiple noncash gifts accepted at auctions or other fundraising events, departments may complete and submit the Auction Item Gift Transmittal or the Noncash Multiple Gift Transmittal.
<b>Planned Giving</b>	For <i>planned giving</i> (e.g., estates, trusts), departments are to work directly with the Gift Planning division of the WSU Foundation.
<b>Questions</b>	Address questions about the gift transmittal and acknowledgment forms to the college development office or Gift Accounting.
<b>Gift Transmittal Completion Instructions</b>	Follow the guidelines below for completing the Gift Transmittal and Acknowledgment form. Self-explanatory sections are not described.
Donor ID Number	Enter the WSU-assigned donor identification number if it is available.
Donor Name	Enter the donor's full name, including middle name or initial. When more than one person is listed on the check, enter the name of the person signing the check (primary donor).
Spouse Name	If the name of a spouse of the primary donor is shown on the check, enter the name. The spouse's name is used for the joint salutation.
Company Name	Enter the company's full name <i>only</i> if the gift is from a company.
Acknowledgment Person/Title	Enter the name of the individual who is to be acknowledged for the gift. This person does <i>not</i> receive gift credit for the donation.  Enter the title of the contact person. This entry is important for gift entry and acknowledgment.
Zip Code	Enter the five-digit USPS zip code. Enter a plus-four zip code if it is available.
Associated Credit Name	Associate credit should only be given for gifts from a company, if the individual is an owner, CEO, or person with some control over company funds.  If the individual does not have a bonafide affiliation, enter the individual's name under <b>Acknowledgement Person/Title</b> , only so acknowledgments can be directed toward someone specific in the company.

**Gift Transmittals**

Associated Credit Title/  
Affiliation to Company

Enter the title of the individual named under **Associated Credit Title/Affiliation to Company**.

Gift ID

Enter the gift ID(s) of the recipient gift fund(s).

*Gift ID Not Established*

If a gift ID has not yet been established to receive the contribution, enter “new” in the **Gift ID** field. Or, if the new gift ID designation won't be created in time for deposit, the unit may enter their area holding gift ID to be used until the fund is created. Follow the procedures in *BPPM 30.75* for establishing gift IDs.

Gift Amount

Enter the donation amount next to the designated recipient fund.

Solicitation Type

Indicate the type of solicitation that resulted in the gift.

Transaction Type

Indicate the type of donation transaction; e.g., gift, pledge payment.

Payment Type

Indicate the payment method used for the gift.

Appeal Code

Enter the appeal code assigned by Gift Accounting.

Anonymous

Check this box if the gift is given anonymously.

Note in **Special Instructions for Cash Gifts** any details regarding the level of anonymity.

In Memory/Honor Of

If applicable, check the appropriate box and provide the WSU ID number and/or name of the person in whose memory or honor the gift is given.

Bankcard Information

If a bankcard is used for the gift, enter all requested information.

Special Instructions for  
Cash Gifts

Enter any special instructions.

**Noncash Gift Transmittal  
Completion Instructions**

Follow the guidelines below for completing the Noncash Gift Transmittal and Acknowledgment form. Self-explanatory sections are not described.

Paperwork Check-Off List

Check off each item as completed for submittal with the noncash gift.

*All Noncash Gifts*

Submit the following with *all* noncash gifts:

- Noncash Gift Transmittal and Acknowledgment
- Donor correspondence mentioning gift

## **Gift Transmittals**

### *All Noncash Gifts (cont.)*

- Itemized price list or receipts
- Packing slip or proof gift was received (e.g., photocopy of item)

### *Gifts Valued at \$5,000 or Above*

In *addition* to the information above, submit the following with gifts valued at \$5,000 or above:

- Third party (i.e., independent of WSU) appraisal with appraiser qualifications.
- If specialized (e.g., only manufactured by the donating company), attach a published pricelist from the website, publication, or magazine showing the price of each item.

### *Gifts Valued at \$100,000 or Above*

With gifts valued at \$100,000 or above, *also* submit a completed Noncash Agreement form. Contact Gift Accounting to obtain a copy of this form.

### Donor ID Number

Enter the WSU-assigned donor identification number if it is available.

### Donor Name

Enter the donor's full name, including middle name or initial.

### Spouse Name

Enter the spouse's name, which is used for the joint salutation.

### Company Name

Enter the company's full name *only* if the gift is from a company.

### Acknowledgment Person/Title

Enter the name of the individual who is to be acknowledged for the gift. This person does *not* receive gift credit for the donation.

Enter the title of the contact person. This entry is important for gift entry and acknowledgment.

### Zip Code

Enter the five-digit USPS zip code. Enter a plus-four zip code if it is available.

### Associated Credit Name

Associate credit should only be given for gifts from a company, if the individual is an owner, CEO, or person with some control over company funds.

If the individual does not have a bonafide affiliation, enter the individual's name under **Acknowledgement Person/Title**, only so acknowledgments may be directed toward someone specific in the company.

### Associated Credit Title/ Affiliation to Company

Enter the title of the individual named under **Associated Credit Title/Affiliation to Company**.

**Gift Transmittals**

Gift ID	Enter the gift ID of the recipient gift fund(s).
Gift Value	Enter the value of the donation next to the designated recipient account.
<i>Date of Gift</i>	Enter the date WSU actually received the gift.
<i>New or Used</i>	Indicate whether the donated product is new or used.  If the donated product is used, indicate whether the value given is the cost of an equivalent new or used product.
Solicitation Type	Indicate the type of solicitation that resulted in the gift.
Purpose	Indicate the purpose, or nature, of the gift: software or equipment.
<i>Software</i>	If the gift is software, the department must attach a copy of the license agreement with terms, number of licenses, and information to support value.
Educational Discount	Check the appropriate box and if applicable, provide the amount of the educational discount the vendor provides for an equivalent new product.
Anonymous	Indicate whether or not the gift is given anonymously.  Note in <b>Additional Information</b> any details regarding the level of anonymity.
Brief Description of Items	Provide a brief description of the donated items for donor acknowledgement and receipt purposes.
Acknowledgment Instructions	Provide any additional information concerning gifts of \$1,000 or more to assist WSU Foundation Donor Relations with writing gift acknowledgement letters to the donors.
<b>Routing (All Gift Transmittals)</b>	Send the original to Gift Accounting and retain a copy in departmental files.
<b>Records Retention</b>	Retain records of the entire gift transmittal process, including courier service, in accordance with University records retention rules (see <i>BPPM</i> 90.01).
<b>Donor's Correspondence</b>	Send pertinent donor's correspondence to Gift Accounting with the Gift Transmittal and Acknowledgment and the gift. This includes: <ul style="list-style-type: none"> <li>• Any correspondence that states how the gift is to be used; and</li> </ul>

FINANCE  
30.70.10  
Revised 1-21  
Gift Accounting  
509-335-1686

## BUSINESS POLICIES AND PROCEDURES MANUAL

### **Gift Transmittals**

#### **Correspondence (cont.)**

- The original envelope the gift was mailed in with postmark, whenever possible.

#### **Date of Record**

For all donations, the date used for processing and receipts is the mailed postmark date or the date it is received in Gift Accounting.