Gift Transmittals

ROUTING GIFTS

University departments route all gifts from private sources to the Gift Accounting division of 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 (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 term gift 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 Completion Instructions 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. Gift Accounting is located at the Town Centre Building, Suite 201, in downtown Pullman.

WSU Pullman departments or development offices must hand-carry all deposits to Gift Accounting or to one of the following Gift Accounting daily courier drop-off sites:

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

Non-Pullman departments or development offices must hand-carry all deposits to Gift Accounting in Pullman or to one of the courier pickup locations at the WSU Spokane, WSU Tri-Cities, WSU Vancouver, or ICN Spokane campuses. See BPPM 80.18 for a list of courier pickup locations.

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 regional campuses, must follow the procedures below.

Envelope and Insert Place donated checks, cash, and accompanying gift transmittal forms with a completed Courier Service Insert slip into an envelope and seal the envelope. The envelope may include multiple gifts. Enter the total of all gifts in the envelope in Overall Total Enclosed on the Courier Service Insert.

Figure 1 shows an example of the Courier Service Insert slip.

<table>
<thead>
<tr>
<th>Date</th>
<th>Contact Name</th>
<th>College/Area Name</th>
<th>Telephone</th>
<th>Overall Total Enclosed</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

Figure 1
Gift Transmittals

Drop-Off Site

Upon arrival at one of the courier drop-off sites, the department representative enters the following information on the log sheet:

- Department representative name
- Signature
- Date and time the deposit envelope is dropped off

*Figure 2* shows an example of the drop-off site log sheet.

```
<table>
<thead>
<tr>
<th>TIME DROPPED OFF</th>
<th>NAME</th>
<th>SIGNATURE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
```

The drop-off site representative gives a signed receipt to the department representative acknowledging the acceptance of the deposit envelope. (*Figure 3* shows an example of the drop-off receipt.)

```
<table>
<thead>
<tr>
<th>Preparer Name</th>
<th>Telephone</th>
<th>Drop-off Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
```

The receipt verifies the following information:

- Drop-off site representative name
- Drop-off site representative telephone
- Date of drop-off
- Courier site location
Gift Transmittals

*Drop-Off Site (cont.)* The department retains the signed drop-off receipt with the department's gift transmittal and courier service insert copies.

*Courier Pickup* Upon arrival, the courier completes the bottom of the 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.
Gift Transmittals

Noncash Gifts • For noncash gifts, departments are to submit a completed Noncash Gift Transmittal and Acknowledgement form. See Noncash Gift Transmittal Completion Instructions.

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.

Planned Giving • For planned giving (e.g., estates, trusts), departments are to work directly with the Gift Planning division of the WSU Foundation.

Questions Address questions about the gift transmittal and acknowledgment forms to the college development office or Gift Accounting.

Gift Transmittal Completion Instructions 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 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 If the gift is from a company, enter the name of an individual having a bona fide affiliation with the company (e.g., owner, CEO, or person with some control over company funds).
Gift Transmittals

Associated Credit Name (cont.) If the associated individual does not have a bonafide affiliation, enter their name under Acknowledgement Person/Title.

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

Account Enter the budget and project number(s) of the recipient gift account(s).

Account Not Established If an account has not yet been established to receive the gift, enter new in the account field.

Gift Amount Follow the procedures in BPPM 30.75 for establishing gift accounts. Enter the donation amount next to the designated recipient account.

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 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.
Gift Transmittals

All Noncash Gifts

Submit the following with all noncash gifts:

- Noncash Gift Transmittal and Acknowledgment
- Donor correspondence mentioning gift
- 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

If the gift is from a company, enter the name of an individual having a bona fide affiliation with the company (e.g., owner, CEO, or person with some control over company funds).
Gift Transmittals

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Associated Credit Name (cont.)</td>
<td>If the associated individual does not have a bonafide affiliation, enter their name under <strong>Acknowledgement Person/Title</strong>.</td>
</tr>
<tr>
<td>Associated Credit Title/Affiliation to Company</td>
<td>Enter the title of the individual named under <strong>Associated Credit Title/Affiliation to Company</strong>.</td>
</tr>
<tr>
<td>Account</td>
<td>Enter the budget and project number(s) of the recipient gift account(s).</td>
</tr>
<tr>
<td>Gift Value</td>
<td>Enter the value of the donation next to the designated recipient account.</td>
</tr>
<tr>
<td>Date of Gift</td>
<td>Enter the date WSU actually received the gift.</td>
</tr>
<tr>
<td>New or Used</td>
<td>Indicate whether the donated product is new or used.</td>
</tr>
<tr>
<td>If the donated product is used, indicate whether the value given is the cost of an equivalent new or used product.</td>
<td></td>
</tr>
<tr>
<td>Solicitation Type</td>
<td>Indicate the type of solicitation that resulted in the gift.</td>
</tr>
<tr>
<td>Purpose</td>
<td>Indicate the purpose, or nature, of the gift: software or equipment.</td>
</tr>
<tr>
<td>Software</td>
<td>If the gift is software, the department must attach a copy of the package with the product numbers and the number of copies received to the gift transmittal form.</td>
</tr>
<tr>
<td>Software License</td>
<td>If the gift is a software license, the department must attach a copy of the license agreement to the gift transmittal form.</td>
</tr>
<tr>
<td>Educational Discount</td>
<td>Check the appropriate box and if applicable, provide the amount of the educational discount the vendor provides for an equivalent new product.</td>
</tr>
<tr>
<td>Anonymous</td>
<td>Indicate whether or not the gift is given anonymously.</td>
</tr>
<tr>
<td>Note in <strong>Additional Information</strong> any details regarding the level of anonymity.</td>
<td></td>
</tr>
<tr>
<td>Brief Description of Items</td>
<td>Provide a brief description of the donated items for donor acknowledgement and receipt purposes.</td>
</tr>
<tr>
<td>Acknowledgment Instructions</td>
<td>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.</td>
</tr>
</tbody>
</table>
## Gift Transmittals

<table>
<thead>
<tr>
<th><strong>Routing</strong></th>
<th>Send the original to Gift Accounting and retain a copy in departmental files.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>(All Gift Transmittals)</strong></td>
<td>Retain records of the entire gift transmittal process, including courier service, in accordance with University records retention rules (see <em>BPPM 90.01</em>).</td>
</tr>
<tr>
<td><strong>Donor's Correspondence</strong></td>
<td>Send pertinent donor's correspondence to Gift Accounting with the Gift Transmittal and Acknowledgment and the gift. This includes any correspondence that states how the gift is to be used.</td>
</tr>
</tbody>
</table>