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).

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.)

<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>
</tbody>
</table>

*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.)

<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>

Courier Site Location:
- President's Office -- French Ad, 442
- Educational and Public Media -- Murrow 382-F
- Athletics -- Bohler 140

<table>
<thead>
<tr>
<th>Courier Site Personnel Signature</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

*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 Acknowledgement 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.

**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.

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Donor ID Number</td>
<td>Enter the WSU-assigned donor identification number if it is available.</td>
</tr>
<tr>
<td>Donor Name</td>
<td>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).</td>
</tr>
<tr>
<td>Spouse Name</td>
<td>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.</td>
</tr>
<tr>
<td>Company Name</td>
<td>Enter the company's full name <em>only</em> if the gift is from a company.</td>
</tr>
<tr>
<td>Acknowledgment Person/Title</td>
<td>Enter the name of the individual who is to be acknowledged for the gift. This person does <em>not</em> receive gift credit for the donation.</td>
</tr>
<tr>
<td>Acknowledgment Person/Title</td>
<td>Enter the title of the contact person. This entry is important for gift entry and acknowledgment.</td>
</tr>
<tr>
<td>Zip Code</td>
<td>Enter the five-digit USPS zip code. Enter a plus-four zip code if it is available.</td>
</tr>
<tr>
<td>Associated Credit Name</td>
<td>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.</td>
</tr>
</tbody>
</table>

If the individual does not have a bonafide affiliation, enter the individual's name under **Acknowledgement Person/Title**, 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. |
| Date of Gift | Enter the date WSU actually received the gift. |
| New or Used | 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. |
| Software | 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 Additional Information 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. |
| Routing (All Gift Transmittals) | Send the original to Gift Accounting and retain a copy in departmental files. |
| Records Retention | Retain records of the entire gift transmittal process, including courier service, in accordance with University records retention rules (see BPPM 90.01). |
| Donor’s Correspondence | 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; and |
**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.