



## Department Administrative Policy and Procedures (DAPP)

**Subject: Receipt and Handling of a Charitable Contribution to the University**  
**Revised: May 15, 2019**

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### I. PURPOSE

To outline procedures on how campus department personnel must handle charitable contributions (i.e., donations, contributions or gifts) received directly by the department to ensure proper processing and recording of all such contributions.

### II. DEFINITIONS

**Charitable Contribution** – Also known as a donation, contribution, or gift, this is defined as a voluntary transfer of cash or other assets from a person or organization to the University where no goods or services are expected, implied, or forthcoming in return to the donor. Charitable contributions are commonly in the form of cash, securities, real property, or personal property, and are tax-deductible to the donor.

**University of Wyoming Foundation** – Independent, non-profit 501(c)(3) corporation appointed by the University Board of Trustees to raise, receive, and manage private gifts to maximize support for the University of Wyoming.

### III. POLICY

In accordance with [Presidential Directive 3-1993-1](#), donations, contributions and gifts to the University must be properly deposited to and retained by the University of Wyoming Foundation. Foundation financial personnel should be consulted in the event a charitable contribution is received directly by a campus department.

The University of Wyoming Foundation is responsible for acknowledging, receiving and recording all charitable contributions to the University in accordance with [University Regulation 12-1](#).

Refunds or credits received by cash or check where the original payment to the supplier was from a foundation-held gift account, must be properly deposited back into the foundation gift account directly through the University of Wyoming Foundation.

Donations, contributions or gifts **cannot** be deposited at the University through the Cashier's office. Any charitable contribution deposited at the Cashier's office is prohibited and is a violation against UW Reg 12-1.

#### IV. PROCEDURES

##### A. Receiving Charitable Contributions by Cash or Check

- a. Identify whether the cash or check is either a charitable contribution or a refund/credit to a foundation gift account.
  - i. If you are unsure whether the funds are considered a charitable contribution, consult foundation personnel at (307) 766-6300 or [foundation@uwyo.edu](mailto:foundation@uwyo.edu).
- b. Identify whether the charitable contribution can be deposited into an existing foundation gift account or if a new gift account will be required.
  - i. All charitable contributions must be directed to a specific gift fund and its use consistent with donor directions.
    1. Example 1 - A donor gives \$20.00 to the College of Agriculture to be used at the discretion of the department. It would be appropriate to place the funds in the "College of Ag Discretionary Fund" held at the foundation.
    2. Example 2 – A donor gives \$1,000 to support the MBA Scholarship in College of Business. It would be appropriate to place the funds in the existing "MBA Scholarship" account held at the foundation.
  - ii. If a new account needs to be set up, consult with foundation personnel immediately before proceeding with the below steps.
- c. Completely fill out the [Foundation Deposit Advice Form](#). DO NOT use the University's Cashier's Deposit Advice Form; the foundation has its own requirements about information that must be obtained to properly record the charitable contribution. The Foundation Deposit Advice Form can be found in two locations:
  - i. F-Reports Drive
    1. The f-reports drive is a warehouse folder that contains forms and policies in addition to campus reports. Access to this folder is only granted when an f-reports access form is completed. Email [fdn-accounting@uwyo.edu](mailto:fdn-accounting@uwyo.edu) for questions pertaining to access to this drive.
  - ii. Foundation Accounting WyoGroup
    1. The WyoGroup page is accessible to all UW employees. Within the Files section of this group, employees can access specific forms or policies made available that does not require granted access to view.
  - iii. If you need assistance obtaining the UW Foundation Deposit Advice form, email [fdn-accounting@uwyo.edu](mailto:fdn-accounting@uwyo.edu).
- d. Instructions for completing the Foundation Deposit Advice Form are located at the end of this document in **Appendix A**.

- e. It is highly recommended for security reasons to hand-deliver all cash and check deposits along with the Foundation Deposit Advice Form directly to the foundation and not to send any deposits via campus mail. The University of Wyoming Foundation is located on the 3rd floor of the Marian H. Rochelle Gateway Center, 222 South 22nd St. Laramie, WY. Parking is free in the adjacent War Memorial Stadium parking lot during office hours. The bus shuttle also picks up and drops off directly outside the Marian H. Rochelle Gateway Center.
- f. For cash deposits, a foundation financial personnel will be called to the 3<sup>rd</sup> floor reception desk to count the cash and complete a cash receipt for the department to retain for their records. Check deposits can be dropped off to the front desk receptionist as long as the Foundation Deposit Advice Form is supplied with the checks.

**B. Receiving Charitable Contributions in Any Other Form (including ACH, Wire, Securities, Real or Personal Property)**

- a. In the event a donor directly contacts a campus department personnel with a charitable contribution in the form of an ACH, wire, security or real property, the department must immediately contact the foundation at 307-766-6300. Foundation personnel will ensure all necessary and proper steps are completed to process the charitable contribution.

# Appendix A

## Instructions for Completing the Foundation Deposit Advice Form

1. Be sure you are using the most updated deposit advice form located at and downloading the form from either the WyoGroups or F-Reports drive prior to each use.

UW Foundation Deposit Advice								
Please send all deposits to the Marian H. Rochelle Gateway Center and Attention to Foundation Accounting								
Donor/Payor Name	Payment Type (Cash/Check)	Amount	Department	Fund	Org	Account Name	Gift? (Yes or No) <span style="color: red;">REQUIRED</span>	Description (Ex. Donation, T-shirt Sale, etc.)
Total Deposit		\$0.00						
Prepared by:								
Phone:								
Email:								
Date prepared:								

2. All columns must be completed for each cash/check deposit:
  - a. **Donor/Payor Name** – Provide the name of the person/company providing the charitable contribution or the supplier providing the refund/credit
  - b. **Payment Type** – List whether you are delivering cash or check from the donor/payor
  - c. **Amount** – List the amount for each deposit line
  - d. **Department** – Name of the department the funds will be deposited on behalf of
  - e. **Fund** – For existing foundation accounts, the fund number can be located on the department’s CDO report
  - f. **Org** - For existing foundation accounts, the org number can be located on the department’s CDO report. **This org number is NOT the organization number used in the UW Chart of Accounts.**
  - g. **Account Name** – Name of the account as it appears on foundation reports.
  - h. **Gift? (Yes or No)** – If this is a donation, mark Yes. If this a non-gift, such as a return or credit, mark No.

- i. **Description** – If the prior column (Gift? Yes or No) was marked with a “Yes”, write “donation.” If the prior column was marked with a “No”, a complete business description stating the nature of the funds must be included.
3. The Total Deposit line will automatically calculate the total for the deposit advice.
4. Complete the fields at the bottom of the deposit advice for whom the foundation should contact with any questions:
  - a. Prepared by
  - b. Phone
  - c. Email
  - d. Date prepared

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**Responsible Division/Unit:** University of Wyoming Foundation

**Source:** None

**Links:** <http://www.uwyo.edu/regs-policies/>  
<http://www.uwyo.edu/foundation/financials/foundation-accounting-forms/>

**Associated Regulations, Policies, and Forms:**

PD3-1993-1 Receipt and Handling of University Funds

UW Regulation 12-1 Private Fundraising Activities

Foundation Deposit Advice Form

**Approved:** 05-15-19