

WVUF Corporate & Foundation Relations - Standard Operating Procedure

Software Gift-in-Kind Process

Updated: November 25, 2025

Purpose: To ensure a consistent and centralized process for the acceptance, valuation, processing, and booking of all software Gift-In-Kind (GIK) contributions, thereby ensuring compliance with IRS regulations and accurate financial reporting across the University.

Scope: This procedure applies to all university staff, faculty, principal investigators (PIs), department heads, and development officers involved in the donation of gift-in-kind software for use by students and faculty across campus.

Definitions: **Principal Investigator (PI)** – lead researcher or project manager for the incoming software gift; **CFR Team** – Corporate and Foundation Relations team within WVUF responsible for managing relationships and applications with external foundations and corporations; **Director of CFR Operations and Support** - central operations Director for WVUF's CFR team responsible for the efficient, compliant, and documented flow of all CFR activities; **Executive Director of Corporate and Foundation Relations (ED of CFR)** – CFR team lead responsible for developing, managing, and executing a comprehensive strategy to secure philanthropic support from corporations and private foundations and drives the overall CFR strategy. **Procurement** – university unit responsible for dedicated to driving savings convenience and efficiency into the purchasing and payment of goods and services; **Unit Business Officer** – individual managing finances for a specific unit, specifically its operating budget, payroll, and research accounts; **Export Control** – university unit tasked ensuring the university is compliant with all U.S. export control laws and regulations that govern the transfer of information, technology, hardware, software, and funds; **Controller** – senior financial leader responsible for overseeing all accounting operations, financial reporting, and regulatory compliance for an organization; **Institutional Accounting, Reporting and Analysis Office** – university unit responsible for providing and promoting accurate accounting and financial reporting for WVU and WVU Research Corporation; **Development Officer (DO)** – director of development responsible for leading and executing fundraising and donor relations efforts specifically for a particular college, school, clinical unit within the university or health system; **Senior Associate Vice President of Leadership Philanthropy** – WVUF executive responsible for overseeing leadership level giving (\$1M+)

Required Documents and Approval Overview:

- ITS Purchase Request Approval
- Agreement signed by WVU Procurement
- Software Review Spreadsheet
- Export Control Approval
- Development Valuation
- WVU Institutional Accounting, Reporting and Analysis

Phase 1: Software Donation Request Initial Conversation

The Principal Investigator (PI) is responsible for including the CFR Team in the conversation as soon as discussions begin regarding a potential software donation. During this stage, the CFR Team should be made aware of the donor's intent, anticipated scope of the gift, and any preliminary documentation or offer materials shared by the donor.

At this time, the Director of CFR Operations and Support will create a **Software Review Spreadsheet** and unit/project specific **Gift-in-Kind Monday Board**. The Director of CFR Operations and Support works directly with the Development Officer to update and complete throughout the process.

Note: At any point during the process, any draft or final agreement provided by the donor must be forwarded to the CFR Team at grants@wvuf.org for review.

New Software License Gifts vs. Renewal of Previously Gifted Software

- ***New Software License Gifts***
 - A new software donation is defined as the initial gift of a software product or license that has not been previously donated to WVU or to the requesting unit.
 - All new software gifts follow the full agreement review and approval workflow described in this SOP, including legal, CFR, and Procurement review.
 - New software gifts require the creation of a new Gift-in-Kind (GIK) record and valuation, as well as coordination with ITS to ensure compatibility, cybersecurity review (if applicable), and appropriate installation and access protocols.
- ***Renewal of Previously Gifted Software:***
 - A renewal is defined as the continuation, extension, or reissuance of software licenses that were previously donated under an existing agreement.
 - Renewals must still be sent to the CFR Team when a new agreement, updated terms, revised licensing conditions, or modified scope of use is provided by the donor.
 - If the renewal follows the same terms and conditions as the original gifted software agreement, the process may be streamlined; however, Procurement must still verify whether the renewal is considered:
 - a continuation under the original agreement,
 - a modification requiring review, or
 - a new agreement requiring full review.
 - Renewals also require updated GIK valuation and documentation in accordance with IRS, Foundation, and University guidelines.
 - Any material changes—such as increased license quantity, expanded functionality, new data-use terms, or updated end-user requirements—will automatically trigger a full agreement review (CFR, legal counsel when needed, and Procurement).

Phase 2: Review of the Agreement

The Executive Director of Corporate and Foundation Relations will review the award agreement, collaborating with legal counsel, if necessary, to fully vet all terms and conditions. If any changes are necessary, the Executive Director of CFR or the designated CFR team member will communicate directly with the donor. The WVUF approved agreement will be sent to a WVU Procurement representative by the Director of CFR Operations and Support for review. The Executive Director of CFR must be copied on all communications related to the agreement from initiation to booking.

Once Procurement receives the agreement, the Procurement representative will conduct a review to ensure compliance with University purchasing policies, information security requirements, and contractual standards. Procurement's review will determine whether the agreement may proceed as submitted or whether modifications are required before the agreement can move forward for approval and signature. Based on Procurement's assessment, the process will continue under one of the following two pathways: agreements requiring no changes, or agreements requiring revisions.

- ***If no changes are requested by Procurement:***

- WVU Procurement will ask the Director of CFR Operations and Support to work with the unit business officer to submit the final agreement for approval and signature via the ITS Purchase Request form via Mountaineer Marketplace.
- The Unit Business Officer will forward agreement along with the ITS Purchase Request Approval notification to the Director of CFR Operations and Support.

- ***If changes are requested by Procurement:***

- If any changes are required, the Executive Director of CFR will communicate directly with the grantor until an agreement with acceptable terms is reached.
- When a final copy of the agreement is agreed upon, WVU Procurement will ask the Director of CFR Operations and Support to work with the unit business officer to submit the unsigned final agreement for approval and signature via the ITS Purchase Request form via Mountaineer Marketplace.

Phase 3: Information Technology Services and Export Control

- ***ITS Purchase Request***

- The Unit Business Officer submits the ITS Purchase Request Approval form via Mountaineer Marketplace for approval and signature by WVU Procurement.
- Once approved, the Unit Business Officer forwards the completed ITS Purchase Request Approval, along with the signed agreement, to the Director of CFR Operations and Support.
- The Director of CFR Operations and Support reviews the agreement to ensure it is fully executed. If the agreement is not fully executed, the Executive Director of CFR or designated CFR team member will work with donor to acquire signature for a fully executed agreement before moving on to Export Control Approval.

- ***Export Control Approval***

- The Director of CFR Operations sends the agreement and any other relevant information (i.e. length of relationship between donor and the University, if the software is new or a renewal) to Export Control via email for approval.
- If clarification is requested by Export Control, the Executive Director of CFR works with Export Control and the funder to resolve.

Phase 4: Valuation and Booking

- ***WVUF Development Valuation***

- The Director of CFR Operations and Support will send the completed Software Review Spreadsheet as well as the valuation received from the company to the Finance Controller at the WVU Foundation to complete the development valuation for WVUF booking purposes.

- **WVU Institutional Accounting, Reporting and Analysis**
 - The Director of CFR Operations and Support sends all documentation and approvals mentioned above to the WVU Institutional Accounting, Reporting and Analysis Office to confirm the official booking timeline for WVU to ensure synchronization and accurate booking information across all campus systems.
- **WVUF Development Documentation & Booking**
 - The DO creates a plan under the appropriate constituent in CRM and documents all plan steps throughout the process. Plan steps should include email communications, relevant internal conversations, et cetera.
 - The Director of CFR Operations and Support sends all documents and approvals mentioned above to giftprocessing@wvuf.org with a cc to all relevant parties including but not limited to:
 - PI
 - DO
 - Unit Development Officer
 - Unit Business Officer
 - Executive Director of Corporate and Foundation Relations
 - Controller
 - Senior Associate Vice President, Leadership Philanthropy (if gift reaches Leadership level)
 - The WVUF Gifts Processing Team books the gift according to guidance from the WVU Institutional Accounting, Reporting and Analysis Office to ensure synchronization and accurate booking across all campus systems and attaches all documentation to the revenue in Financial Edge NXT.
 - The DO ensures all documentation is attached to the corresponding plan in CRM.
 - The Director of CFR Operations and Support ensures all documentation related to the gift is saved in the CFR Team SharePoint in the Software Gift in Kind folder under the funder name.

Important Note: Software agreements should only be signed by an authorized WVU Signatory via the ITS Purchase Form Procurement process.