

# Travel Gifts and Bequest Procedures

Gifts and Bequests (G&B) are classified as trust fund accounts. They are similar to appropriations in that they are a financing source for NOAA's operations. As such, donations should be reflected in full on the NOAA's accounting records and financial statements. All Gifts and Bequests received to NOAA must comply with the following:

Department of Commerce (DOC) Accounting Principles and Standards Handbook, Chapter 16, *Gifts and Bequests*  
[http://www.osec.doc.gov/ofm/Accounting/Final\\_Chapter\\_16\\_Acctg\\_Hdbk\\_9-21-11.pdf](http://www.osec.doc.gov/ofm/Accounting/Final_Chapter_16_Acctg_Hdbk_9-21-11.pdf) ,

DOC Administrative Order (DAO) 203-9, *Gifts and Bequests*  
[http://www.osec.doc.gov/opog/dmp/daos/dao203\\_9.html](http://www.osec.doc.gov/opog/dmp/daos/dao203_9.html)

NOAA Finance Handbook, Chapter 4, *Gifts and Bequests to NOAA*  
[http://www.pps.noaa.gov/personal\\_property\\_policies\\_procedures/Gifts\\_and\\_Bequests\\_to\\_NOAA.pdf](http://www.pps.noaa.gov/personal_property_policies_procedures/Gifts_and_Bequests_to_NOAA.pdf) .

## **I. General Acceptance Guidelines**

- A travel Gifts or Bequest may be accepted by an authorized official only if the donation would aid or facilitate the work of NOAA
- Authorized official should seek the advice of the General Counsel on a travel Gifts or Bequests arrangements for acceptance
- A prior approval from a **senior** NOAA authorized official must be obtained for any employee who needs special permission to accept a travel gift
- An individual employee or authorized official cannot accept, under any circumstance, travel Gifts or Bequests in the form of cash
- First class transportation cannot be accepted
- Honoraria and speaking fees cannot be accepted

## **II. Methods of Giving**

Travel Gifts and Bequests may be accepted to reimburse, in whole or in part, expenses of NOAA employees in approved official travel. The following methods of travel gifts are eligible for consideration by NOAA:

- **Direct Pay** (In-Kind) – The donor pays lodging, airfare ticket and/or meals directly to vendors (e.g. hotel and airline)
- **Check/Fedwire** – The donor reimburses NOAA for trip related expenses paid to traveler
- **Combination of above methods** – The donor pays for a portion of the expenses (e.g. airfare or hotel) and reimburses NOAA by check or Fedwire for the remaining cost after the trip is completed

### **III. Documentation Requirements**

Documentation supporting the value of travel gifts received, including services in-kind, should be collected and maintained. There are certain documents that must be submitted to the Finance Office for official reporting of travel gifts to Office of General Counsel (OGC):

- NOAA Travel Gift Questionnaire Form
- CD-210 Form
- SF-326 Form
- Receipts for expenses listed on SF-326 for both In-kind and check or Fedwire funds
- Invitational letter
- Acceptance letter
- Travel voucher
- Travel authorization

### **IV. Responsibilities**-The travel Gifts and Bequests are to be completed by the traveler and/or preparer.

**Prior to accepting the official travel gift, traveler and/or preparer WILL:**

- A. Prepare Travel Gift Questionnaire form to include:
  1. A detailed description of travel – who, what, when, and where;
  2. An estimate cost of travel gift;
  3. A research on exiting contract or grants with Donor
  
- B. Prepare the CD-210 form to include:
  1. An estimate value of the gift
  2. Name and address of donor
  3. Name and title of employee to whom offer is made
  4. The description of gift and/or services in-kind or to be billed with a dollar amount
  5. Purpose for which gift or bequest is offered
  6. Obtain approval by forwarding the completed CD-210 to authorizing official for signature
    - Travel gift should be submitted to OGC for review. They will determine if the travel gift meets statutory and regulatory requirements and whether acceptance is consistent with Department policy.
  
- C. Prepare Travel authorization in Travel Manager

**Upon completion of travel, traveler and/or preparer WILL:**

- A. Prepare travel voucher for reimbursement to traveler
- B. Prepare SF-326, to include:
  - 1. Name of the traveler
  - 2. Sponsor information
  - 3. Travel dates
  - 4. Source of funding
  - 5. Description of each expense accepted
- C. Obtain copies of receipts and supporting documentation and donor in-kind amount
- D. Document the use of in-kind gifts with receipts or other related evidence (e.g., copies of hotel bills or airline tickets or other such evidence of value that identifies the expenses paid by donor)
- E. Include Invitation and Acceptance letters
- F. Forward all information to the Finance Office

## APPENDIX A: LINKS FOR TRAVEL FORMS

- NOAA Travel Gift Questionnaire Form, [http://2010-2014.commerce.gov/sites/default/files/documents/2013/april/commerce\\_travel\\_gift\\_questionnaire-2013-noaa.pdf](http://2010-2014.commerce.gov/sites/default/files/documents/2013/april/commerce_travel_gift_questionnaire-2013-noaa.pdf)
- Travel Gift Questionnaire (other than NOAA) Form, [http://2010-2014.commerce.gov/sites/default/files/documents/2013/april/commerce\\_travel\\_gift\\_questionnaire-2013\\_0.pdf](http://2010-2014.commerce.gov/sites/default/files/documents/2013/april/commerce_travel_gift_questionnaire-2013_0.pdf)
- CD-210 Form, <http://www.corporateservices.noaa.gov/finance/docs/CD-210.pdf>
- SF-326 Form, [http://ogc.commerce.gov/sites/ogc.commerce.gov/files/sf\\_326.pdf](http://ogc.commerce.gov/sites/ogc.commerce.gov/files/sf_326.pdf)

## **APPENDIX B: INSTRUCTION SHEET FOR DONATION BY CHECK TO NOAA**

1. Make check payable to:

**National Oceanic and Atmospheric Administration**

2. Include the traveler name and/or traveler voucher number on the reference line.
3. Forward the check to:

**NOAA Finance HQS  
Attn: Travel Gifts & Bequests  
20020 Century Blvd  
Germantown, MD 20874**

A check or other negotiable instrument offered to an individual employee in his or her name, but intended as a travel gift to NOAA, may be accepted by the employee by endorsing it to NOAA. This is allowed only if the employee is authorized to accept the gift and donor cannot make it payable to NOAA. The employee is not authorized to deposit a negotiable instrument payable to him/her, but intended as a gift to NOAA, into his/her personal banking account.

Any checks made payable to NOAA for travel Gifts and Bequest may be accepted by the line office. It then must be forwarded to the NOAA Finance Office for processing.

## APPENDIX C: INSTRUCTION SHEET FOR DONATION BY FEDWIRE TO NOAA

Wire transfers for travel gifts to NOAA are often accepted. Please provide the donor with the below Fedwire information for the remittance of the donation.

### Fedwire Payments to NOAA

Fedwire Field Tag	Fedwire Field Name	Required Information
{1510}	Type/Subtype	<b>1000</b>
{2000}	Amount	<i>(enter payment amount)</i>
{3400}	Receiver ABA routing number *	<b>Call personnel listed below</b>
{3400}	Receiver ABA short name	<b>TREAS NYC</b>
{3600}	Business Function Code	<b>CTR</b> <i>(or CTP)</i>
{4200}	Beneficiary Identifier (account number)	<b>Call personnel listed below</b>
{4200}	Beneficiary Name	<b>NOAA</b>
{5000}	Originator	<i>(enter the name of the originator of the payment)</i>
{6000}	Originator to Beneficiary Information – Line 1	<b>Loan Number, Case Number, or Invoice Number</b>
{6000}	Originator to Beneficiary Information – Line 2	<b>Travel Order Number and name of traveler</b>
{6000}	Originator to Beneficiary Information – Line 3	<b>Bill Number/Receivable Number Project</b>
{6000}	Originator to Beneficiary Information – Line 4	<b>Additional information to identify the payment</b>

\* The financial institution address for Treasury’s routing number is: FRB of New York, 33 Liberty Street, New York, NY 10045

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