**Gift for the Foundation:**

* Check made out to the NC State University College of Science Foundation
* Gift letter/documentation mentions that it is an unrestricted gift for the COS Foundation is support of X purpose. Unrestricted does not mean that the gift cannot have a restricted purpose (as in, only to be used for research project X or for fellowships in area B), but that there are no deliverables associated with the gift or tangible benefits to the donor. A stewardship report is not a tangible benefit and can be a requirement of a gift.
* No tangible benefit to the donor. This includes no responsibility to provide the donor a product, service, technical or scientific report, or Intellectual Property (IP) rights. For more information, please see the gift acceptance policy here: <http://giving.ncsu.edu/wp-content/uploads/2013/06/sop2012.pdf>
* Gift will be deposited into a 6-account

These gifts are turned into the COS Foundation Office, located at **4211 Broughton Hall**. Please fill out the check transmittal form and include any backing documentation (letters from the company, emails, ect) with the form and check.

**Gift for the University or University Foundation:**

* Check made out to NC State University
* Gift letter/documentation mentions that it is an unrestricted gift for the University
* Gift will be deposited into a 7-account

These gifts are turned into the Cashiers Office at 2005 Harris Hall. Fill out the [Notification of Gift Transmittal (BA-151)](http://giving.ncsu.edu/wp-content/uploads/2013/06/ba151form-4.docx).

Submit a copy of the form, a copy of the check, and a copy of the check deposit into the Foundation Office, located at **4211 Broughton Hall**.

**Other Income:**

* Includes registration fees, sale of merchandise, and royalty income. Other income can go into either a 6-account or a 7-account. Please contact the COS Foundation Office before events where you will be collecting registration fees or if you will be selling merchandise. Please use the form found here and turn it into the COS Foundation Office with the reimbursement: <http://www.ncsu.edu/project/fdns-acct/forms/OtherIncRefExpenseForm_Jan2015.xlsx>
* Gifts from state agencies will be deposited into other income if they meet all other unrestricted gift criteria, as a state agency cannot receive gift credit. If the documentation has any of the contract/grant language, please contact the C&G Office.

**Refund of Expenditure:**

* Refunds of expenditures are receipts for the reimbursement of specific expenses or incurred costs and can be matched against an original expense charge (for example: office supplies returned to a vendor in exchange for a refund). If an individual or entity is helping to “cover” costs by paying for a portion of them, those monies should be treated as Other Income or a Gift (depending on whether any benefit is derived), and not a refund of expenditure. Please include a copy of the original receipt, a copy of the credit receipt, and a print out from WRS showing the expenditure being reimbursed or offset. Please use the form found here and turn it and the reimbursement into the Foundation Office: http://www.ncsu.edu/project/fdns-acct/forms/OtherIncRefExpenseForm\_Jan2015.xlsx

**Contracts and Grants (C&G):**

If the money comes with conditions or there are required activities or deliverables associated with the money, it must go through C&G. This includes responsibility to provide the donor a product, service, technical or scientific report, IP rights, or a refund of unused/unspent amounts. Please contact the Research Office at preaward@sciences.ncsu.edu