The College of FAES regularly receives funding from a variety of government, corporate, and private sources. These sources may be donors, sponsors or customers depending on the nature, intent and expectations of the funding which they are providing. It is important that deposit of these CFAES funds are correctly recorded, managed and reported to ensure appropriate stewardship, maximum benefit and consistent reporting.

In order to promote consistent deposit procedures, a CFAES Deposit Form is available in excel and pdf formats. This Deposit Form will serve as a review and transmittal document for depositing of revenue into CFAES accounts, and should be retained with your deposit for documentation purposes. This form will help guide the deposit decision. CFAES Finance may grant approval to forego use of the form for specific departments and specific types of routine transactions – contact Terry Snoddy (snoddy.10).

CFAES is providing these guidelines as an aid to faculty and staff in their review, processing and deposit of funds received. Carefully choose the appropriate fund for the revenue:

**Earnings Fund:** Sale of goods/services (e.g., crop/animal sales, workshops, conferences) in support of students, employees, alumni, university departments or outreach (Fund range 110xxx-119xxx). Earnings operations are self-supporting entities which derive their revenue from the sale of goods and/or services. An earnings fund should be used when there is a clearly defined on-going service or product with established pricing for internal or external customers. All conference revenue should use an earnings fund.

**Development Fund:** Gifts (e.g., scholarships, student travel support, some grants) with donor expectation of only tax acknowledgement (Fund range 300000-399999, or 600000-699999 for endowment funds). Typically there is no expectation of specific deliverables, the payer does not control specifics of how the money is spent, and the payer does not have proprietary control of the results/products. Send to CFAES Development Office.* Please note that this should be the default decision for all checks that come with the language that it is an unrestricted gift. Although there is a 180 day hold on funds going into development accounts, be aware that you may begin spending the dollars before the funds are actually released to the fund. If you choose this option, be sure not to spend more than what is in the 180-hold category.

**Sponsored Project:** Result of an individual agreement with a government or corporate entity with terms & conditions (e.g. sponsor acknowledgement on publications; shared outcomes of research; required technical/financial reports; contractual agreements; cost sharing; effort reporting) (Fund 590000). Typically above $10,000. Please note that OSP should be involved up front, before any checks are received and sent to OSU. Appropriate steps must be completed with OSP to establish the project beforehand. Send to the Office of Sponsored Programs or contact your department’s Sponsored Program Officer.*

Indicators for Administration by the Office of Sponsored Programs (OSP):
- Grant is from a governmental or quasi-governmental entity or from a private-sector sponsor that provides a subcontract or sub-grant containing federal “flow down” provisions.
- The sponsor places restrictions on publication of data from studies supported by the agreement.
- The sponsor requests proprietary rights to data or inventions resulting from activities conducted under the agreement.
- Studies are to be conducted on substances/products/processes, etc., owned by the sponsor.
- The sponsor hopes to gain economic benefits as a result of the activity to be conducted.
- The sponsor participates in determining the work to be performed or services to be provided on the project.

**Grants & Contract Fund:** Private, Corporate or State activity performed for an outside entity, in accordance with the terms of a contract or agreement, not meeting the criteria to be considered an OSP Project (Private or Corporate Fund range 500000 – 529999; State fund range 530000-559999). Please note that any contract must be reviewed and executed by OSU legal. College personnel do not have authority to enter into or sign contracts with outside entities. If you are not certain as to whether or not a contract is required, please contact your Fiscal officer.
**Designated Fund:** Only used for specific situations approved by the Controller's Office, typically for off-campus extension activities. Technically revenue unrestricted by the payer, but designated by OSU for a specific use.

**Note for Reimbursement Expense:** In limited situations, code payments as negative expense (reimbursement) instead of revenue. Corresponding expense with the same chartfield should be already posted in the financial system. Typically should be limited to refunds.

**Deposit Form - Checks and Chartfield (lower section)**
The lower section of the Deposit Form is for unit identification and for listing the cash/checks with the deposit chartfield. Deposits not sent to Development Office or OSP can be handled via the University Deposit Center process or can be sent to the CFAES Finance Service Center in either Columbus or Wooster* (include checks/cash, Deposit Form and supporting documents). Reminder per University deposit policy, deposits must be made by the next business day if the deposit is $1,000 or greater or within three business days if the deposit is less than $1,000.

**Deposit Form - Documentation**
Adequate supporting documentation should be provided to department/unit fiscal staff for their determination of proper fund and chartfield usage. Such documentation will accompany the Deposit Form and be kept with department or unit deposit records.

*Send deposits to:
  - CFAES Development: 216 Howlett Hall, 2001 Fyffe Court, Columbus, OH 43210
  - Office of Sponsored Programs: OSP Accounting, 1960 Kenny Rd, Columbus, OH 43210
  - CFAES Business Service Center, Columbus: 4 Ag Admin, 2120 Fyffe Rd, Columbus, OH 43210
  - CFAES Business Service Center, Wooster: 121F Res. Serv., 1680 Madison Ave, Wooster, OH 44691

**Resources**

From Office of the Controller:
- [http://controller.osu.edu/acc/fundacct-home.shtm](http://controller.osu.edu/acc/fundacct-home.shtm) re: Fund Accounting and Fund groups
- [http://controller.osu.edu/acc/acc-doc-restrict.shtm](http://controller.osu.edu/acc/acc-doc-restrict.shtm) re: Restricted Funds

From OSP:

From Financial Services:
- [http://u.osu.edu/treasurer/treasury/depositbanking/](http://u.osu.edu/treasurer/treasury/depositbanking/) re: Deposit and Banking Services
CFAES Deposit Guideline Flowchart

Is the Payment for Goods and Services (e.g. ongoing activities, workshops, crop/animal sales)?

Yes: Deposit to Earnings or Conference (Fund 11xxxx)

No:

Is the payment a gift (Donor does not control how money is spent and does not control results/product)?

Yes: Send Check to FAES Development office for Deposit. (Fund 3xxxx or 6xxxxxx)

No:

Is the payment for a specifically approved designated-fund activity (typically in county extension)?

Yes: Deposit to designated fund (Fund 060xxx)

No:

Is the payment for sponsored Research (Grant or contract with Specific Deliverables meeting OSP Criteria)?

Yes: Send Check to OSP for deposit (Fund 590000)

No:

Is the payment for specific deliverables or reporting but does not meet OSP criteria?

Yes: Deposit to FAES Private Grants and Contracts (Fund 500xxx-529xxx)