Appendix C: Flowchart - Are we receiving a donation, grant or contribution?

- Is there a contractual relationship? (YES NO)
  - NO
    - Does the donor receive any benefit? (YES NO)
      - NO
        - It is a donation? (YES NO)
          - NO
            - Refer to FPM Chapter 14 Accounting for donations
          - YES
            - Is the benefit more than an acknowledgement of their gift e.g. a plaque or a building named after them (YES NO)
              - NO
                - Establish the exact nature of the benefits
              - YES
                - Return to the flowchart of Appendix B
        - YES
          - Is it a research grant? (YES NO)
            - NO
              - Advise ROO and account accordingly
            - YES
              - Establish the exact nature of the benefits