

Gift, Research Gift, or Sponsored Project Indicators

If, after reviewing definitions and considering the intent of the source of funding and nature of the agreement in question, a question remains about the proper classification of an award, the following list of indicators may be helpful. Taken together with the analysis of the source of funds and the terms of the agreement, these criteria should help to classify ambiguous awards.

Purpose	For a general or specific purpose, e.g., endowment, capital projects, or student financial aid	Designated as unrestricted funds to support the research of one or more specified faculty members or research programs	For a specific statement of work e.g., specified protocol, experiments, testing of hypotheses, particular line of inquiry
	May be for any activity at the university, e.g., department, library, arts, scholarship, facilities, research /instruction activities, etc.	Supports the research of one or more specified faculty members or research programs	Usually for a specified research project but may be for projects associated with instruction or other sponsored activity
Required Deliverables	No deliverables. (stewardship reports and ability to observe at open research reviews are allowable, as noted below)	Same as for gift	Deliverables defined by formal, written agreement, including, reports, research results, IP rights, equipment, or other specified services or considerations. Funds may be withheld pending delivery
	No obligation or agreement to share data/research results with donor; donor willing to sign gift agreement relinquishing intellectual property and data rights to University. Donor may request progress reports, as noted above, and ability to observe at open research reviews	Same as for gift	Sponsor expects access to research results and the ability to audit research results, but not to <input type="checkbox"/> prevent publication. <input type="checkbox"/>

	Gift	Research Gift	Sponsored Project
Tax Implications	Qualifies for tax treatment as charitable contribution by donor	Same as for gift	May qualify for basic research tax credit for sponsor
Publication Attribution	Publication attribution may be encouraged or agreement may be silent on attribution	Same as for gift	Publication attribution is typical and acknowledges the sponsor
Form of proposal	Proposal may be informal e.g., a letter proposal from an individual, a department, office or school	Same as for gift	Proposal submission required through the authorized office (either SPO or IAO)
Stewardship	Often require only general stewardship and communication as a courtesy to donor, e.g., progress reports, reports of expended funds and balance, invitation to open reviews of research.	Same as for gift	May require detailed financial and other reports, e.g., scientific reports, invention reports, financial reports on sponsor-specified format, may include the right of sponsor to audit
Financial/Budget	No requirement or expectation of return of unexpended funds.	Same as for gift	Budgets and project period may lead to unexpended funds that must be returned if no approval to carry forward or extend project
	No required pre-approvals for expenditures	Same as for gift	Certain expenditures may require prior written approval by sponsor
	Some gifts may be combined into one fund (if for the same purpose)	Same as for gift	Must be separately budgeted and accounted for