

## Gift or Sponsored Project Indicators

GIFTS							SPONSORED PROJECTS
For a general or specific purpose, e.g., endowment, capital projects, line of research, faculty support or student financial aid							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							Usually for a specified research project but may be for instruction, other sponsored activity
The project does not include research risk items.*							Project scope of work includes research risk items that require compliance monitoring, including, but not limited to: human subjects, vertebrate animals, rDNA/microbial pathogens, conflict of interest, etc.
Few, if any, deliverables (other than reports as noted below, and use of funds as requested and awarded)							Deliverables defined by agreement, e.g., reports, research results, IP rights, equipment, etc., and funds may be withheld pending delivery
Publication attribution may be encouraged or agreement may be silent on attribution							Publication attribution required, usually with credit to sponsor
Proposal may be informal or formal and detailed							Sponsor requires formal and detailed proposal and/or contractual agreement
Often require only <b>general</b> stewardship and communication as a courtesy to donor, e.g., progress reports, reports of expended funds and balance							May require <b>detailed</b> financial and other reports, e.g., scientific reports, invention reports, financial reports on sponsor-specified format, may include the right of sponsor to audit
Typically no requirement for return of unexpended funds							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							Certain expenditures may require prior written approval by sponsor
Some gifts may be combined into one fund (if for the same purpose)							Must be separately budgeted and accounted for
Qualifies for tax treatment as charitable contribution by donor							May qualify for basic research tax credit for sponsor
No obligation or agreement to share data with donor; donor willing to sign gift agreement relinquishing intellectual property and data rights to University. Donor may request progress reports as noted above.							Donor expects access to data, primary records, or has ability to audit data collection

\*Research Risks: If the agreement is determined to be a gift (by use of the provided Gift or Sponsored Project Indicators Chart or decision of the Department, Development Office, and Sponsored Projects Services), but contains research risk item(s), the faculty member and department are responsible for maintaining compliance in conjunction with institutional policies. Automatic notices for research risk items are not generated for gifts.