

Gift vs. Grant

Checklist to Determine Whether Funding is Classified as a Gift or Sponsored Project

Principal Investigator/Project Director: _____

Donor/Sponsor/Funding Agency: _____

Documentation should include all of the items listed below:

- Copy of proposal or request that includes the statement of work or project description and budget
- Award letter or agreement that defines donor/sponsor expectations

Section 1 – Donor/Sponsor Type	
1. Donor/sponsor is a branch of a federal, state, or local government?	Y/N
2. Donor/sponsor is a foreign government or primarily funded by a foreign government?	Y/N

If Yes to either of these questions, the funding is a grant.

If No to both questions, move on to Section 2.

Section 2 – Award Terms	
3. Donor/Sponsor requires deliverables (e.g. equipment, records, detailed results)?	Y/N
4. Donor/Sponsor requests ownership of intellectual property (e.g. licenses, copyrights, royalties)?	Y/N
5. Donor/Sponsor requests control of publications?	Y/N

If Yes to any of these questions, the funding is a grant.

6. Other questionable terms (e.g. indemnification, confidentiality, arbitration, non-performance)?	Y/N
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If Yes consult with the Institutional Advancement Office to determine if funding is a grant.

If No to all questions, move on to Section 3

Section 3 – Award Reporting Requirements	
General Requirements	Detailed Requirements
RESEARCH FOCUS	
<input type="checkbox"/> Broad research focus or specific area of interest	<input type="checkbox"/> Detailed scope of work, as outlined in supporting documentation (proposal or award letter/grant agreement)
FINANCIAL REPORTING	
<input type="checkbox"/> Little or no obligation to report on the general disposition of funds, but rather uses the opportunity for donor stewardship	<input type="checkbox"/> Detailed line-item budget, e.g., correspondence with proposal budget, percentage of effort committed for faculty/personnel, burn rates projections
<input type="checkbox"/> No prior approval required for variance with proposal budget	<input type="checkbox"/> Requires funds to be spent in accordance with proposed budget
<input type="checkbox"/> Future payments not contingent on reporting	<input type="checkbox"/> Future payments contingent on reporting.
PROGRAMMATIC REPORTING	
<input type="checkbox"/> General description of progress, no specific requirements/guidelines	<input type="checkbox"/> Technical report requires details on scientific results or accomplishments