**Appendix**

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| **Terms/Conditions** | **Gift** | **Sponsored Program** |
| **General** | * Donor may restrict use to a specific area or broadly defined activities such as professorships, endowments, building projects, instructional programs, or unrestricted research. * Award is irrevocable | * Recipient is obligated to a specified set of deliverables. * Sponsor requires the delivery of specific goods or services by the University. * Sponsor is federal, state, or local government OR an entity that is flowing through of federal, state, or local government funds. * Award is revocable if terms are not met or funds are not expended. |
| **Publication and Reporting** | * Donor may request copies of publications that result from work supported with donated funds and ask to be acknowledged in such publications. * Donor may request annual progress reports or a summary of the types of activities supported or other stewardship reports. | * Terms of the award may require publications dealing with substantive aspects of the work. Investigator is obligated to report project results. |
| **Accounting and Financial Reports** | * Donor may require that the funds be established in a separate account and that the donor receive an annual statement of total funds expended. * Smaller gifts do not usually require accounting statements. | * Award includes a line item budget that identifies expenses by activity, function, or project period and may need to be reported against. * Award includes budgetary constraints such as limits on budget categories, or the sponsor requires prior approval or other controls over expenditures. * Award payments could be contingent upon University programmatic or fiscal reporting (e.g., milestones, invoices). |
| **Indirect Costs** | * Gifts do not provide for indirect cost recovery | * Sponsor has written policies governing indirect cost recoveries. **Note**: the absence of a policy does not preclude the award from being a sponsored program. |
| **Program Direction or Mentoring** | * Donor may identify an individual in the funder organization as a point of contact, particularly if that person works in university relations or philanthropic functions of the entity. | * Sponsor identifies a technical monitor who is responsible for monitoring performance. |
| **Period of Performance** | * A period of performance is not normally included, but one may be stated as a general expectation. | * Terms include a period of performance that is specific for defining allowability of expenditures or other purposes. |
| **If an agreement includes any of the following terms**, it must be established as a **sponsored program** because such terms involve a related reciprocal transfer of something of value to the sponsor: | | |
| **Rights to Licensing and/or Intellectual Property** | * Investigator is obligated to convey rights to tangible or intangible properties resulting from the program. Tangible properties include equipment, records, technical reports, theses, or dissertations. Intangible properties include rights in data, copyrights, patents or inventions. | |
| **Basic Research Tax Credit** | * Stipulates that expenditures must qualify for the basic research tax credit. | |