

## Attachment A - Checklist for Determining Whether Funding is a Gift or Support for a Sponsored Project

### **CHECKLIST:**

PI/Recipient: \_\_\_\_\_

Department: \_\_\_\_\_

Date: \_\_\_\_\_

Sponsor/Donor: \_\_\_\_\_

Project Title: \_\_\_\_\_ Amount: \_\_\_\_\_

#### Instructions for Completing the Checklist:

This document is meant to provide guidance to determine if a transaction is a gift to be processed and administered by the Office of Research Administration (ORA) [via the Office of Sponsored Programs (OSP)] or the Office of Advancement & Alumni Engagement (AAE). See Emory policy 7.22 (Administration of Gifts and Grant Awards through ORA and AAE) for complete details about how to make this determination.

Review all characteristics in the table below. As part of the analysis, review all the documentation associated with the funding for indications that will help you to determine whether the funding should be considered support for a sponsored project or a gift.

Documentation may include some or all the items listed below.

1. Statement of Work or Project Description
2. Proposal or Letter of Intent, or request for funding including budget
3. Award letter. [Should the original intent of the proposal differ from the award, the terms of the award will take precedence.]
4. Correspondence (including paper and email correspondence)

### **GUIDANCE TABLE:**

The following are key characteristics to consider when determining whether support from a corporation or foundation should be processed through the Office of Research Administration (ORA) or the Office of Advancement & Alumni Engagement (AAE).

Please use the table below to determine whether funds provided by a corporate or foundation sponsor should be processed by the ORA or AAE.

Award Characteristic	Sponsored Program	Mark if applies	Gift	Mark if applies
SOURCE OF FUNDS				
Funding provided by an individual			X (Exclusively)	
Funding provided by governmental agency (federal, state, county, local)	X (Exclusively)			
Funding provided by private (for-profit or non-profit) entity	X		X	

TERMS OF USE OF FUNDS				
Funds are irrevocable			X	
Funds are unrestricted			X	
Funds have a restricted purpose	X		X	
Uniform Guidance (2 CFR 200) applicable	X (Exclusively)			
Federal Acquisition Regulations (FARs) applicable	X (Exclusively)			
Confidentiality of sponsored-provided information	X			
Certifications and formal terms and conditions	X			
Use requires compliance office review (e.g., IRB, IACUC)	X			
Commitment to a specific line of scholarly or scientific inquiry, typically documented by a research plan or statement of work; or funder-defined scope of work	X			
Specific commitments of effort	X			
Specific deliverables and/or milestones required by agreement	X			
No specific period of performance			X	
Prior approval required for budget, scope, or date changes	X			
Facilities & Administrative (Indirect) costs	X			
Actual cost reimbursement	X			
Fixed fee reimbursement	X			
Milestone reimbursement	X			
Penalties for non-performance	X			
Unilateral termination allowed	X			
Funder benefits are included with event sponsorships (quid pro quo)			X	

OUTCOMES GENERATED FROM USE OF FUNDS				
Tangible, economic benefits to sponsor/funder beyond event sponsorship quid pro quos	X			
Provisions for IP, data or copyright ownership or licensing by funder	X			
Provision for funder ownership of tangible property (equipment, records, technical reports)	X			
Pre-publication review required	X			
Detailed financial and progress reporting	X			
Minimal high-level financial and progress reporting			X	
No financial or progress reporting			X	
Emory must return unexpended funds	X		X	
<b>TOTALS PER CATEGORY</b>				

Note that other than those characteristics noted above as exclusively determinative, the existence of one characteristic alone is likely not sufficient to make a determination. Moreover, the characteristics of both sponsored projects and gifts will oftentimes apply to the same award. For these reasons, multiple factors should be considered when determining if funding should be processed as a sponsored project or gift, and the above table can assist in evaluating those factors. A sound judgment based on the preponderance of applicable characteristics should determine which office handles the funds. In general, ORA will process and engage Sponsored Programs in the management of awards with budget, confidentiality, intellectual property, or compliance factors (e.g., human subjects and animal research), aspects of which require the sophisticated tracking and review tools built into the research enterprise infrastructure (e.g., effort allocation, royalties, IRB, IACUC, etc.).

In cases where it is uncertain whether corporate or foundation support should be processed through ORA or AAE, any relevant documentation should be reviewed by ORA for a determination.