

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

PI/Recipient: _____ Dept: _____ 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 Development & Alumni Relations (DAR) or the Office of Sponsored Programs (OSP). See Emory policy 7.22 (Gift vs. Grant Administration) for complete details about how to make this determination.

Answer all seven questions in the checklist below, and include comments whenever necessary. To use this form, 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
4. Correspondence (including paper and email correspondence)

Checklist:

FUNDING SOURCE:

1 Is the funding provided by the U.S. government, at the federal, state, or local level? **If YES, this is a SPONSORED PROJECT.**
Comments:

2 Is the funding provided by an individual (not an organization)? **If YES, this is a GIFT.**
Comments:

IF NEITHER OF THE ABOVE ARE TRUE, CONSIDER THE QUESTIONS BELOW:

	YES	NO	UNCERTAIN
3 Does the funding agreement require detailed financial reporting beyond a summary report of expenditures (i.e. line item detail, percentages of effort) and the return of any unexpended funds at the end of a designated period (i.e. "Start" and "Stop" dates)? Comments:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4 Does the funding agreement allow the university to be penalized for non-performance? Comments:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5 Does the project commit the University to a specific line of scholarly or scientific inquiry, typically documented by a research plan or statement of work? Comments:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6 Is a specific commitment made regarding the level of personnel effort, deliverables, or milestones? Comments:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7 Does the funding agreement include terms and conditions for the disposition of tangible property (i.e. equipment, records, technical reports, theses, dissertations or other deliverables)? Comments:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8 Does the funding agreement include terms and conditions for the disposition of intangible property (i.e. intellectual property, rights in data, copyrights)? Comments:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Check one box below, and process accordingly.

Sponsored Project: If you answer "Yes" to Question 1, or if any of the responses from questions 3 – 8 are "Yes", this indicates that the funding is for a sponsored project. Keep the completed checklist in your departmental project file, and complete a proposal in EPEX if you haven't already.

Gift: If you answer "Yes" to Question 2, or if all of the responses from questions 3 - 7 are "No", this indicates that the funding is a gift. Keep the completed checklist in your departmental project file, and complete a Gift Transmittal Form and send to the DAR Office of Gift Records with any other relevant documents.

Uncertain: If you cannot determine with certainty, review with the DAR Office of Gift Records and the Office of Sponsored Programs.