

CATEGORY of INDICATOR	FACTOR INDICATIVE of a “GIFT”	FACTOR INDICATIVE of a “SPONSORED AGREEMENT”
<b>Mission of and benefit to resource provider</b>	<p>Items are directly related to the recipient's mission, while only indirectly related to the resource provider's business. <i>This is typical of family foundations.</i></p> <p><b>Example:</b> Resource provider asserts that it is making a donation to support a program.</p>	<p>Items are directly related to the resource provider's business activities; may or may not be directly related to the recipient's mission. <i>(i.e. organizations with a specific mission such as Intel Corporation)</i></p> <p><b>Example:</b> Resource provider asserts that it is transferring resources in exchange for a benefit.</p>
<b>Sponsor Intent</b>	<p>Generally, the sponsor provides funding in the spirit of philanthropy.</p> <p><b>Example:</b> Company provides funding so a laboratory for student and faculty use may be renovated.</p>	<p>Generally, the sponsor provides funding with the intent of accomplishing something specific.</p> <p><b>Example:</b> Company provides funding so researchers can test product performance under certain conditions.</p>
<b>Value Exchange</b>	<p>The resource provider receives no or nominal value in exchange for the funding provided.</p> <p>Award requires only minimal reporting to the sponsor donor in the form of a general statement of how funds were used. The unit or faculty member involved may provide the donor with a brief summary of the results of supported activities and/or a statement that expenditures were made in accord with the intent to the gift.</p>	<p>The items are of particular value to the resource provider. The resource provider is entitled to receive value, which may include intellectual property rights, publication rights, data, etc.</p> <p>Award contains provisions regarding ownership of intellectual properties, i.e., patents and copyrights.</p>
<b>Scope of Work</b>	<p>The resource provider expresses the goal of an activity rather than the “how to's”.</p>	<p>The resource provider determines the “how to's”, such as the protocol of testing (in the case of research) or the method of delivery.</p> <p><b>Example:</b> American Cancer Society evaluating research results; sponsor detailing how funds should be spent according to budget line items</p>
<b>Publication and Data Review</b>	<p>The resource provider places little or no restriction on review of items before they are made available.</p> <p><b>Example:</b> No preliminary review by the resource provider is requested before publications are issued.</p>	<p>The resource provider may place restrictions on how the items are reviewed before being made available to a wider audience.</p> <p><b>Example:</b> The resource provider may ask to review publications and/or data in order to ensure that its confidential information is not disclosed.</p>
<b>Authorizing signature</b>	<p>Signature by University official acknowledges intent to receive funds by donor.</p>	<p>Proposal or award requires a signature from an authorized official binding the University to the terms and conditions of the proposed project.</p>
<b>Audit</b>	<p>Award is generally irrevocable, although notation of audit provision may be included in documentation.</p>	<p>Award includes a provision for audit.</p>
<b>Effort</b>	<p>Commitment of effort by a specific individual is not required but may be provided.</p>	<p>Effort for an individual is committed to the funding source as well as tracked and reported by the University's financial system.</p>
<b>Cost Determination</b>	<p>Proceeds are a subsidy to the cost of providing an item. <i>(eg. the activity is something the University would be doing anyway, whether this funding was awarded or not.)</i> <b>Note:</b> there may be exceptions where proceeds are used for a new undertaking rather than an existing project.</p> <p><b>Example:</b> supporting a program; some fellowships, scholarships, others (gifts are often used for new undertakings and we try to recapture as much overhead as possible)</p>	<p>Proceeds are the cost of providing the item plus overhead/ indirect cost/fringe benefits.</p> <p><b>Example:</b> funding may be used for a new project that would otherwise not be undertaken.</p>