



## Policy 7.22

### Gift vs. Grant Administration

**Responsible Official:** VP for Research Administration

**Administering Division/Department:** Sponsored Programs

**Effective Date:** October 01, 2009

**Last Revision:** August 21, 2014

#### Policy Sections:

- I. Overview
- II. Applicability
- III. Policy Details
- IV. Related Links
- V. Contact Information
- VI. Revision History

#### Overview

This policy shall be used to ensure proper financial recording and reporting of grants vs. gifts, and to determine whether a grant agreement should be administered by the Office of Sponsored Programs (OSP) or by the Office of Development & Alumni Relations (DAR). Decisions related to intent, when in question, are reviewed and resolved by the Vice President for Research Administration or designee, and the Associate Vice President, Office of Development & Alumni Relations or designee.

#### Applicability

This policy applies to all gift/grant determinations.

#### Policy Details

##### **Classified as grant and administered by Office of Sponsored Programs**

Any project which meets any of the following criteria, is generally considered a "sponsored project" and shall be administered accordingly. (Any exceptions require approval of the Vice President for Research Administration.)

- a. The project commits the University to a specific line of scholarly or scientific inquiry, typically documented by a research plan or statement of work;
- b. A specific commitment is made regarding the level of personnel effort, deliverables, or milestones;
- c. Project activities are budgeted, and the award includes conditions for specific formal fiscal reports/audits and/or invoicing;
- d. The project required that unexpended funds be returned to the sponsor at the end of the project period;
- e. The agreement provides for the disposition of either tangible property (e.g. equipment, records, technical reports, theses or dissertations) or intangible property (e.g., inventions, copyrights or rights in data) which may result from the project.

## Classified as gift and administered by Office of Development and Alumni Relations

A gift is a contribution with no reciprocal benefit to the donor and an unconditional transfer of assets. In general, the following characteristics describe a gift, which shall be administered by the Office of Development and Alumni Relations (DAR).

- a. There are no contractual requirements imposed. However, the gift may be accompanied by an agreement that restricts the use of the funds to a particular purpose;
- b. The donor expects nothing of value in return other than recognition and adherence to any restrictions;
- c. The award is typically irrevocable, with or without an expectation by the donor of the timing of expenditures. There is no formal required fiscal accountability (e.g. audit) beyond periodic progress reports and reports of expenditures. These reports may be thought of as a requirement of good stewardship, rather than as a contractual obligation.

## Roles and Responsibilities

Each individual with responsibility for ensuring university endorsement must use the noted criteria and make every effort to guide the agreement to its appropriate location.

## Reporting

Grants from private entities (non-government) that **are not** providing a contracted service **should** be counted in DAR reporting for compliance with national standards in fundraising even when it is being administered by OSP.

## Related Links

- Current Version of This Policy: <http://policies.emory.edu/7.22>
- [Process Guidelines for Gift vs Grant Policy 7.22](http://www.osp.emory.edu/policies/policies/Policy%207%202022%20Process%20Guidelines%20Final.pdf)  
(<http://www.osp.emory.edu/policies/policies/Policy%207%202022%20Process%20Guidelines%20Final.pdf>)
- [Checklist for Gift vs Grant Policy 7.22](http://www.osp.emory.edu/policies/policies/Gift%20vs%20Grant%20Worksheet%20Final.pdf)  
(<http://www.osp.emory.edu/policies/policies/Gift%20vs%20Grant%20Worksheet%20Final.pdf>)

## Contact Information

Subject	Contact	Phone	Email
Clarification of Policy	Office of Sponsored Programs	404-727-2503	
Clarification of Policy	Development & Alumni Relations	404-727-8874	
Dissemination of Information	Office of Sponsored Programs	404-727-2503	

## Revision History

- Version Published on: Oct 04, 2013 (*VP for Research Admin approval required for exceptions.*)
- Version Published on: Oct 04, 2013 (*Updated related links.*)
- Version Published on: Apr 10, 2012
- Version Published on: Apr 10, 2012 (*Updated Related Links section*)
- Version Published on: Mar 21, 2012 (*Updates and clarifying phrases added*)
- Version Published on: Sep 03, 2010 (*Updated policy contacts information*)
- Version Published on: Nov 09, 2009 (*Original Publication*)

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