Policy 7.22
Gift vs. Grant Administration

This policy version was not current at the time of printing. Please see http://policies.emory.edu/7.22 for the current version.

Responsible Official: VP for Research Administration
Administering Division/Department: Sponsored Programs
Effective Date: October 01, 2009
Last Revision: November 09, 2009

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 and the Executive Director, Office of Development & Alumni Relations.

Applicability

This policy applies to all gift/grant determinations.

Policy Details

Sponsored Projects
Any project, which meets any of the following criteria, is considered a “sponsored project” and shall be administered by the Office of Sponsored Programs (OSP).

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 requires 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.
Gifts
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.

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

Contact Information

<table>
<thead>
<tr>
<th>Subject</th>
<th>Contact</th>
<th>Phone</th>
<th>Email</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clarification of Policy</td>
<td>Office of Sponsored Programs</td>
<td>404-727-2503</td>
<td></td>
</tr>
<tr>
<td>Clarification of Policy</td>
<td>Development &amp; Alumni Relations</td>
<td>404-727-6061</td>
<td></td>
</tr>
<tr>
<td>Dissemination of Information</td>
<td>Office of Sponsored Programs</td>
<td>404-727-2503</td>
<td></td>
</tr>
</tbody>
</table>

Revision History

Emory University policies are subject to change at any time. If you are reading this policy in paper or PDF format, you are strongly encouraged to visit policies.emory.edu to ensure that you are relying on the current version.