

### Grant vs. Gift Decision Tree Tool

<b>Category of Indicator</b>	<b>Factor generally indicates a "Gift"</b>	<b>Factor generally indicates a "Grant"</b>
Mission of and benefit to funding source	The donor does not receive a direct economic benefit, accepting benefits that do not void the tax-deductibility of the gift	Funding is related directly to the Principal Investigator's mission and generally related to the funder's mission/business activities
Proposal Process	Generally results from a series of interactions between a donor and a member of University Advancement	Generally prepared by a Principal Investigator through the Office of Research and Sponsored Programs responding to sponsor guidance or assigned technical agent
Purpose/Scope of Work	Funding is irrevocable, possibly targeting broad areas or supporting specific projects, valid with any use restrictions accepted by the university	Funding commits the University to a specific line of scholarly or scientific inquiry, typically documented by a research plan or scope of work, possibly supporting level of personnel effort
Project (Start & End) Dates	Typically no; however funding may support annually funded scholarships, fellowships, etc.	Generally, yes
Budget Development	Line item budgets are generally not required; however, general budgets may contain broad outline of categories	Budget detail is generally required and may include cost sharing requirement and charges for indirect cost (F&A)
Deliverables	Not generally required, however funder may require report validating compliance with donor wishes or reporting of pledge payments	Funder requires deliverables that reflect performance levels, data results, or expenditure reporting tied to specific invoicing requirements or milestones
Receipt and Expenditure of Funds	Receipt of funds must occur prior to expenditures, residual funds not typically returned to funder	Grants/contracts may be cost reimbursable or fixed price based on funder terms, sponsor may request return of unexpended dollars
Compliance Requirements	Project supported DOES NOT involve the use of human subjects, vertebrate animals, radioisotopes on humans, radioactive materials, recombinant DNA, human body substances, etiologic agents, or proprietary materials	Project supported MAY involve the use of human subjects, vertebrate animals, radioisotopes on humans, radioactive materials, recombinant DNA, human body substances, etiologic agents, or proprietary materials
Other	Project supported DOES NOT address benefits or rights related to intellectual property or technology transfer, or restrictions on publication or use of results  Supported project IS NOT linked to other sponsored research projects or contracts being conducted by faculty and researchers	Project supported DOES address benefits or rights related to intellectual property or technology transfer, or restrictions on publication or use of results  Supported project IS linked to other sponsored research projects or contracts being conducted by faculty and researchers