

## Determination of Sponsored Project vs. Gift

External support to a faculty or staff member for research or other creative activities may be in the form of a gift or a sponsored project. Sponsored projects are managed by Sponsored Programs (SponProg) in the Office of Research and are awarded to the KSU Research and Service Foundation (KSURSF). Gifts are received by the Division of University Advancement and are awarded to the KSU Foundation (KSUF). All awards from public/governmental funds are sponsored projects. For awards from foundations and corporate entities, the determination of funding type is made by reviewing the proposal, statement of work, budget, and the terms and conditions of the agreement. In some cases, a funder may specify whether the funds should be considered a gift or a sponsored project, and the award terms may need to be revised. General characteristics of sponsored projects and gifts are listed below. Bear in mind that an external funding agency may refer to either a gift or a sponsored program as a grant, whether it be a governmental agency grant or a philanthropic grant.

Contact Sponsored Programs ([sponprog2@kennesaw.edu](mailto:sponprog2@kennesaw.edu)) or the Division of University Advancement ([advservices@kennesaw.edu](mailto:advservices@kennesaw.edu)) for questions regarding the determination of a gift or sponsored program. The final determination of any gift or sponsored program is reserved for the Vice President of Research and the Vice President of University Advancement/CEO of the Foundation.

### Sponsored Projects:

- Government funded (federal, state, local, foreign), including flow-through awards
- Application for competitive review
- Formal funding solicitation (RFP, FOA, RFA, grant announcement)
- Detailed, line item budget; approval may be required for changes
- Detailed financial reports beyond what is necessary for fiscal stewardship; audit financials
- Detailed statement of work (SOW); approval will be required for changes
- Specified period of performance
- Deliverables such as technical reports or products that benefit or become the possession of the funding agency
- Cost reimbursement or fixed amount/amount per deliverable
- Obligation to return unspent funds
- Revocable
- The activity involves disposition of property, whether tangible or intangible, that may result from the activity (e.g., equipment, inventions, copyrights, or rights in data)
- Compliance requirements (IRB, IACUC, PHS Financial Conflict of Interest)

### Gifts:

- Donor receives nominal value; may include periodic progress reports and/or summary reports of expenditures, consistent with normal requirements of fiscal stewardship
- No detailed statement of work – can be a general stipulation that the funds are to be used to support a faculty member's research, or restricted to a particular purpose
- No deliverables benefitting or becoming the possession of the funding agency
- No requirement to return unspent funds

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### To Be Determined:

- Line-item budget and restrictions; approval may be required for changes
  - Depends on level of restrictions and changes
- Statement of work (SOW); approval will be required for changes
  - Endowments for Institutes, Centers, etc... may have a limited SOW
- Period of performance
  - Allowed for annual/endowed scholarships, program development and capital projects
- Deliverables such as technical reports or products
  - Yearly impact statements, endowment reports, and other reports are allowed
  - Deliverables benefitting the university and/or the academy are allowed
- Revocable/Irrevocable
  - In consideration of Planned Giving and in fulfillment of gift agreements

### Summary

Characteristic	Sponsored Project	Gift
Public/government funded	X	
Foundation or corporate entity	X	X
Formal funding solicitation and/or competitive review	X	X
Line item budget, approval may be required for changes	X	X
Detailed SOW, approval required for changes	X	
General description of proposed project only, restriction to particular purpose only		X
Defined period of performance	X	X
Deliverables	X	X
Donor receives no or nominal value		X
Detailed technical and financial reports beyond fiscal stewardship	X	
Periodic program reports and summary financial reports only		X
Cost reimbursement, fixed amount/amount per deliverable, obligation to return unspent funds	X	
Revocable	X	
Revocable (in consideration of planned giving)		X
No obligation to return unspent funds (beyond the gift agreement)		X
Irrevocable		X
Disposition of property, whether tangible or intangible	X	
Compliance requirements	X	