

KSOM GUIDELINES ON GIFTS VERSUS GRANTS

Introduction

The distinction between gifts and grants is sometimes unclear. The following guidelines are provided to assist faculty in determining whether a particular funding opportunity might be considered a *gift* versus a *grant* so that the potential funding opportunity receives appropriate review and follow through with the awarding agency or donor.

Grants

If any one of the following conditions appears in an award, the award is generally considered a grant or contract, rather than a gift. Proposals that will result in grants, contracts, or cooperative agreements should be reviewed and approved first by KSOM Research Administration and then by the Department of Contracts and Grants.

- The proposed work binds the University to a specific line of scholarly or scientific inquiry which requires either a work statement or the testing of specific hypotheses, methodology, or validation of particular approaches.
- A specific commitment is made regarding the level of personnel effort or items of output, or achievement of specific performance targets is contemplated as a condition of funding.
- A line item budget detailing expenditures by activity, function, and project period must be adhered to as a condition of funding, or detailed fiscal reporting is required at intervals during the course of the work or at the end of the project.
- Any unexpended funds must be returned to the sponsor at the end of the project.
- The proposed agreement with the sponsor provides for the disposition of either tangible property (e.g., technical reports, records, equipment, theses or dissertations), or intangible property (e.g., rights in data, copyrights, inventions) which may result from the project.
- Acquisition of equipment, alteration or renovation of facilities or construction projects which are subject to any of the above requirements as a condition of funding.

Gifts

Proposals that request funding through gift solicitations, including non-programmatic foundations, corporations, or individuals, should be coordinated with the KSOM Office Research Advancement and processed through the Development Office.

For questions regarding these guidelines, please contact Janet Stoeckert at 442-3568 (KSOM Research Administration).