

Policy on Distinguishing Gifts vs Sponsored Awards

Quick Reference Policy Summary

Purpose: This document is meant to serve as a complementary table to the Policy on Distinguishing Gifts vs. Sponsored Awards and as a reference in the event of questions. The table highlights general characteristics of these two funding categories. In the event of questions, please contact the Recording Secretary's Office 617-495-1750 or the Office for Sponsored Programs at 617-495-5501.

	Gift	Sponsored Award
Benefit received by funder from activities funded	Serves philanthropic or personal interest of funder, but does not serve the primary business purpose of the funder No benefit received	Serves the primary business or mission interest of the funder, whose basic activities are integrally related to the research plan-benefit received
Specificity of intent of funder	Funder seeks advances in a general area of research or education; or seeks advances in a specific area, but without prescribing specific strategies or workplans	Funder seeks implementation of a specific research or education plan, with well-defined objectives, strategies, workplans and/or deliverables
Value exchanged	Funder essentially receives no personal or institutional value in return for the funds given, other than intellectual satisfaction that the activities have been undertaken No deliverables provided	Funder expects and receives implementation of, and a report of, the University's funded activities; funder's own mission and/or research agenda is advanced through the University's funded activities Deliverables provided
Scope of work	More generally defined; typically no time frame or period of performance	More specifically defined with a clear period of performance.
Persons performing funded activities	Often left to discretion of University, school, department or one named individual	Key personnel (or the equivalent project leadership team) are named in proposal, and changes to key personnel must be pre-approved by funder
Budget specificity and restrictions	Budgeting is general in nature and terms, and funder pre-approvals are not required as long as funds are used for the stated purpose	Budgets are specific, and variances from proposed budgets (within designated parameters) require funder pre-approval
Progress reports	May be required but are most often general in nature and content	Required, and must outline progress toward the specific research or project plan
Terms of funding	Less detailed	Often detailed, with standard, detailed terms and conditions for all funding from that sponsor
Accountability for use of funds	More moral than legal	More legal than moral
Ability of funder to recoup funds	Generally very difficult to recoup, except in cases of deliberate, proven use of restricted funds inconsistent	Established ability of funder to terminate the agreement and/or demand repayment of funds, if specific research or project plans

	with terms of a restricted gift	have not been implemented
Method of documentation	Letter of intent of funder in making award	Binding (often signed) agreement between University and funder, binding University to implement specific research or project plans