



GIFT/GRANT DETERMINATIONS

Policy Number: 2.0.1

Classification: Proposal Development and Submission

Responsible University Office: Office of Sponsored Programs

Version Number: 001

Effective Date: July 1, 2018

1.0 Purpose

The purpose of this policy is to specify the criteria and process used to determine the appropriate categorization and treatment of philanthropic and sponsored award funding received from external entities.

2.0 Applicability

This policy applies to all Clemson University faculty, staff and students.

3.0 Government Rules and Regulations

2 CFR 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (200.62 – Internal Controls; 200.403 – Consistent Treatment of Like Circumstances)

4.0 Definitions

Contract – Exchange of funds for the performance of a specific scope of work, usually written by the contracting agency. A contract is generally associated with procurement rather than financial assistance.

Cooperative Agreement – Similar to a grant but with more substantial involvement between the grantor and grantee.

Grant – An award of financial assistance to allow for the performance of certain work envisioned by the university or principal investigator.

Gift – Cash or property received for the purpose of enhancing the public good without expectation of specific benefit to the donor. Contributions that are generally irrevocable, used for broad purposes and normally do not have time limits.

Sponsored Project – Exchange transaction, generally in the form of a grant, cooperative agreement or contract with a defined scope of work, line item budget, specified deliverables,

subject to audit and compliance requirements; unexpended funds must be returned. Usually initiated by funding agency through a program announcement or other type of solicitation. All sponsored projects are routed for review and approval through the Office of Sponsored Programs and managed financially by Grants and Contracts Administration.

5.0 Policy

All funds received by the University as restricted or unrestricted gifts are administratively assignable to the Development Office for proper handling. Some corporate or private foundations use the terms “gift” and “grant” interchangeably. Often the sponsor will have written policies/conditions that are either accepted by the University through the application process itself, or upon award, that will cause the Office of Sponsored Programs to classify the transaction as a sponsored award and expect the proposal routing to occur through standard approval procedure channels.

These conditions/policies include the following:

- Quid Pro Quo – the sponsor obtains intellectual property rights; requires review of publications and/or submission of technical reports; reserves prior approval authority for specified actions
- Indirect costs are provided by foundation policy
- Unexpended funds must be returned to the sponsor;
- A specific time-frame is stated for use of the funds; or
- Application responds to sponsor’s solicitation

For funds to be classified as a gift, all four of the following conditions must be met:

- There is no exchange of mutual consideration
- The funds are irrevocable;
- The provider expresses, or clearly implies a donative intent; and
- Acceptance does not require the University to change the magnitude or direction of its current efforts.

When the above clarifications are inadequate to determine the proper classification of funds, the Director of the Office of Sponsored Programs (or designee) and the Director of Corporate, Foundation and Governmental Relations (or designee) will assist in providing guidance. These clarifications are not intended to hinder our faculty’s pursuit of external program support, but to ensure proper review and administration of those activities.

6.0 Responsibilities

Principal Investigators – Consult with College OSP Support Center and/or the Office of Sponsored Programs on the appropriate classification of funds when necessary

College OSP Support Centers – Direct questions concerning appropriate treatment of funds to the Office of Sponsored Programs

Development Office and Office of Sponsored Programs – Apply the criteria above to determine fund classifications when necessary and administer accordingly.

7.0 Sanctions for Non-Compliance

Clemson University reserves the right to reject or return funding received by unapproved individuals, and proceed with appropriate personnel actions as necessary.

8.0 Approval Signatures

This policy has been approved by:



Tanju Karanfil
Vice President for Research

July 1, 2018

Date

REVISION HISTORY		
EFFECTIVE DATE	REVISION NUMBER	MODIFICATION
February 12, 2013		
July 1, 2018	1	Clarification of language and reformat of policy; policy number modification