Sponsored project activities are externally-supported with funds provided normally in response to a request or proposal. The following conditions characterize a sponsored project activity:

1. Statement of Work
   Sponsored projects are typically awarded in response to a detailed statement of work and commitment to a specified project plan. The statement of work is usually supported by a project schedule and a line-item budget.

2. Detailed Financial Accountability
   A sponsored project agreement normally includes detailed financial information, typically including the following conditions:
   - A line-item budget related to the project plan
   - A specified period of performance; start and end dates
   - A requirement to return any unexpended funds at the end of the period
   - Regular financial reporting and audit accountability
   Not all of the above conditions are necessary to define a sponsored project, but each one is indicative of the increased level of financial responsibility associated with sponsored projects.

3. Disposition of Properties (Deliverables)
   Sponsored project agreements usually include terms and conditions for the disposition of tangible properties or intangible properties. The presence of such terms and conditions in the agreement indicate that the activity is a sponsored project.

A gift is defined as any item of value given to the University by a donor who expects nothing significant of value in return, other than possibly recognition and disposition of the gift in accordance with the donor’s wishes. The following characteristics are typical of a gift:

- May restrict the funds to a particular purpose, but otherwise there are no contractual requirements or deliverables to the donor – including no retention by the donor of any intellectual property rights;
- Typically is irrevocable. May be intended for use within a certain timeframe, there is usually no specified “period of performance” or “stop/end” dates associated with the gift;
- There is no formal fiscal accountability to the donor beyond periodic progress reports and/or a summary of expenditures.

[Please note: Only those proposals related to sponsored projects are required to be routed through the University’s Office of Sponsored Projects and the InfoEd proposal system. If in doubt, please contact the Office of Sponsored Projects for verification].

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