DISTINGUISHING GIFTS FROM SPONSORED PROJECTS
Effective Date: Formalized January 1, 2008

Contact
Morningside:
(212) 854-6851
MS-Grants-Office@columbia.edu
Medical Center:
(212) 305-4191
grants-office@columbia.edu

Responsible Office
Office of the Executive Vice President for Research

Executive Summary
A question that often arises from faculty and staff in academic departments is how to distinguish between gifts and sponsored projects. While making this distinction may at times require a legal or similar assessment, it is generally the case that a determination can readily be made based on a number of attributes that are specific to each of these sources of funds. This Policy sets forth the attributes that differentiate gifts from sponsored projects.

It should be noted that while this Policy is now being formally published in the Administrative Policy Library, the underlying provisions of the policy are not new, and have been in effect for many years.

Reason(s) for the Policy
To assist faculty, staff and others in distinguishing between gifts and sponsored projects.

Primary Guidance to Which This Policy Responds
None

Responsible University Office & Officer
Associate Vice President, Research Administration

Revision History
Not Applicable

Who is Governed by This Policy
• Principal Investigators and other Faculty members
• Departmental Administrators and other departmental staff

Who Should Know This Policy
• All persons governed by this Policy (see above)
• Deans, Directors and Departmental Chairs
• Office of Research Administration staff
• Office of the Controller staff
• Development Office staff

Exclusions & Special Situations
None.

Policy Text
In carrying out its various missions, the University derives its revenues from a variety of sources, including tuition, gifts, clinical activities and grants and contracts. A question that arises regularly is how to differentiate a gift from a sponsored project.

In some cases, making this determination may require a legal assessment. In most cases, the distinction can be made by considering the attributes associated with each of these types of funding.

Sponsored projects include research, instruction and training, public service, fellowships, and other scholarly and creative activities conducted under the direction of Columbia faculty and staff, and funded by an outside source in accordance with award instruments containing one or more of the following provisions:

The proposed work binds Columbia to a specific line of scholarly or scientific inquiry, which usually requires a statement of work, grant application or proposal. The submission (and approval) of a budget is required. The funds are given to accomplish specific research objectives (as opposed to providing support for a general area of research) within a specific time frame. Funds are to be used only for activities approved in advance by the sponsor. There is a requirement for technical or detailed financial reports, or for some other outcome or product of the activity, to be delivered to the sponsor during or at the completion of the activity. A time period is specified during which activities are to be conducted and completed. There are requirements for audits by or on behalf of the funding source. Terms for the disposition of rights in tangible or intangible property (data rights, copyrights, inventions) developed or obtained during the activity are included. The requirement for unexpended funds to be returned to the sponsor at the completion of the activity is specified.

Gifts are voluntary, irrevocable, gratuitous transfers of money or other property to support Columbia programs or activities. Gifts can be unrestricted or restricted.
Generally, funds from private, nongovernmental sources are to be administered as gifts when the funding source neither expects nor requires consideration in return for the transfer of funds to Columbia.

If the proposal is for a sponsored project, it must be processed through Research Administration (or in certain cases, the Clinical Trials Office or Columbia Technology Ventures). Where assistance is required in making a determination as to whether a particular source of funds is a gift or a sponsored project, Research Administration or the office of University Development and Alumni Relations (UDAR) should be contacted.