

|  | SALES & SERVICE   | CORPORATE PHILANTHROPY (GIFTS)  | SPONSORED PROJECT   |
|--|---|---|---|
| Definition                             | Funds accepted from internal and external entities<br>in exchange for goods/services produced by UGA<br>as either part of a service center (aka core facility)<br>or goods/services produced as a by-product of<br>instruction or research activities already taking<br>place on campus | Irrevocable transfers of assets, (e.g., contributions<br>from private sources) for which no goods or<br>services are expected, implied or forthcoming in<br>return to the donor, and in which no proprietary<br>interests are to be retained by the donor | Projects/activities undertaken by the University with the support of an external entity (e.g., federal agency, corporation, etc.) which expects, as a condition of support, specific outcomes that directly benefit either the entity or a public purpose |
| Represents                             | An exchange transaction in which each party receives commensurate value   | An unconditional transfer of cash, securities, etc.,<br>which is voluntary and non-reciprocal   | An exchange transaction (in most cases) in which each party receives commensurate value   |
| Also referred to as                    | Income activity, core activity  | Corporations and private foundations often use<br>"grant" to describe a charitable gift, but the final<br>determination must take all variables (conditions,<br>reporting, etc.) into account   | Sponsored Activities, Research Grant,<br>Sponsored Research   |
| Reporting                              | No financial reporting, limited technical results or data reports   | Limited financial reporting or progress reporting;<br>for stewardship purposes only   | Provider usually requires UGA to report on how the<br>funds were spent and/or what progress has been<br>made in accomplishing the goals of the activity   |
| Time period                            | Deliverables have a time period, but funding does not   | Usually does not have a specified time period   | Usually has a specified time period over which the work will be done (start and end date)   |
| Funding                                | Funding is used to support the core service center<br>or the department in which the activity took place.<br>Fixed prices on a price list   | General restrictions on the use of funds, but no control of expenditures  | Any right to direct what expenditures are allowable<br>or not, including choosing vendors and/or subcon-<br>tractors. Sponsor sometimes requests return of<br>unused funds  |
| Processed by                           | Departments   | UGA Foundation  | Sponsored Projects Administration   |
| Intellectual property<br>& Publication | Typically, no intellectual property or publication rights   | No intellectual property or publication rights  | Usually contains intellectual property provisions, including exclusive rights, first right, or shared rights, etc.  |
| Examples                               | Carbon dating at the Applied Isotope Lab; Blood<br>draws at Clinical and Transitional Research Unit   | Charitable support of schools, colleges, depart-<br>ments, programs, students, faculty, facilities, or<br>other university activities.  | Developing and/or testing a drug, device, or<br>biologic; performing social/behavioral work;<br>etc. Can include research, instruction, public<br>service, cooperative extension, and other<br>sponsored activities                                       |