



	SALES & SERVICE	GIFT	SPONSORED PROJECT
DEFINITION	Funds accepted from internal/external entities in exchange for UGA produced goods/services as either part of a federal service (core facility) or a by-product of instruction or research activities already taking place at UGA	Irrevocable transfers of assets for which no goods or services are expected, implied or forthcoming in return to the donor and in which no proprietary interests are to be retained by the donor	Projects/activities undertaken by UGA with support of an external entity which expects, as a condition of support, specific outcomes that directly benefit the entity or a public purpose
REPRESENTS	An exchange transaction in which each party receives commensurate value	An unconditional transfer of cash, securities, etc. Which is voluntary and non-reciprocal	Usually, an exchange transaction in which each party receives commensurate value
ALSO REFERRED TO AS	Income or core activity	"Grant" may be used by corporations or private entities, but the final determination must take all variables into consideration	Sponsored activities, research grants, sponsored research
REPORTING	No financial reporting required, limited technical results or data reports	Limited financial reporting or progress reporting for stewardship purposes only	Provider usually requires UGA report how funds were spent and/or what progress has been made in accomplishing goals/scope
TIME PERIOD	Deliverables have a time period, but funding does not	Usually does not have a specified time period	Usually, has a specific time period over which the work will be done and funding can be expended (start and end date)
FUNDING	Used to support the core service center or the department in which the activity took place. Fixed fees consistent with a price list	General restrictions on the use of funds, but no control of expenditures	Any right to direct what expenditures are allowable or unallowable, including choosing vendors or subcontractors. Sometimes requires return of unused funds
PROCESSED BY	Departments	UGA Foundation	Sponsored Projects Administration
INTELLECTUAL PROPERTY AND 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.
AUDIT	Internally auditable, but no customer audit rights	No right to audit	Usually, can be subject to internal and external audit
EXAMPLES	Carbon dating at the Applied Isotope Lab or blood draws via CTRU	Charitable support of UGA schools, colleges, departments, programs, students, faculty, facilities and activities	Developing or testing a drug, device or biologic; performing social/behavioral work; etc. Can include research, instruction, public service, cooperative extension and other sponsored activities