**Corporate and Foundation Proposal Determination Process**

Oftentimes grant proposals being submitted to corporations or foundations can be considered “gifts” rather than “sponsored projects.”

If a proposal will result in a **gift**, the overhead rate is 5%.

If a proposal will result in a **sponsored project**, the overhead rate varies. See F&A Rate Table at <http://www.uidaho.edu/osp/faratetable>.

The UI has established the following “Determination Procedure” for classifying a proposal as a gift or a sponsored project.

1. The PI or Project Director should complete the attached “Determination Worksheet” and return it to our office along with a draft proposal, budget, and the guidelines or link to the funder’s website.
2. Our office coordinates the process with the Director of OSP and the Director of the UI Foundation’s Gift Administration Office, who are authorized to make this determination.
3. Our office notifies you of the decision, usually within 24 hours, and provides the appropriate IRS 501c3 letter.
   1. If the proposal is determined to be a **gift**, the PI submits it directly to the funder under the UI Foundation’s name and 501c3 status.  When the funding arrives, the UI Foundation deposits it into the appropriate gift account (N account).
   2. If it is determined to be a **sponsored project**, the PI enters the proposal in EIPRS under the University of Idaho’s name and 501c3 status. When the check arrives, OSP deposits it into the appropriate budget (K account).

**Exceptions:**

* **Research proposals** to corporations or foundations that require IRB approval should be processed through EIPRS and do not need a determination.
* **Governmental agency** proposals must be processed through EIPRS.
* **Scholarships** disbursed through the Student Financial Aid Services process do not need a determination.
* **Sponsorships** that provide only name recognition benefits to the donor do not need a determination (for example: donor provides funds for new scoreboard and only wants the company’s name listed as a sponsor).

**Gift or Sponsored Project Determination Worksheet**

*Return email from the faculty member/primary investigator with this completed questionnaire in the body of the email serves as certification that the information given is true and correct to the best of their knowledge at this time.*

Please attach the **request for proposal**, **proposal submission guidelines** and a **sample award document** from the sponsor if you have them.

1. Does the specific project involve any of the following?  (Definitions at <http://www.uidaho.edu/osp/proposal/eiprschecklistdefinitions>)
   1. \_\_\_\_Yes \_\_\_\_No             Human subjects
   2. \_\_\_\_Yes \_\_\_\_No             Vertebrate animals
   3. \_\_\_\_Yes \_\_\_\_No             Radioactive materials
   4. \_\_\_\_Yes \_\_\_\_No             Recombinant DNA
   5. \_\_\_\_Yes \_\_\_\_No             Human body substances
   6. \_\_\_\_Yes \_\_\_\_No             Infectious agents
   7. \_\_\_\_Yes \_\_\_\_No             Third party proprietary materials
2. Is the external support subject to any of the following conditions?
   1. \_\_\_\_Yes \_\_\_\_No           Delivery of specific goods, services or other deliverables by

the University that is specifically at the request of, and for the

benefit of, the sponsor

* 1. \_\_\_\_Yes \_\_\_\_No            Financial reporting or accounting for use of external support

other than information about utilization and/or impact of the

external support

* 1. \_\_\_\_Yes \_\_\_\_No            Performance milestones
  2. \_\_\_\_Yes \_\_\_\_No            Transfer of intellectual property, ownership or related rights
  3. \_\_\_\_Yes \_\_\_\_No            Insurance, indemnification or warranty
  4. \_\_\_\_Yes \_\_\_\_No            Restrictions on publication of results
  5. \_\_\_\_Yes \_\_\_\_No            Audit requirements

1. Is the provider of the external support withholding or seeking a refund of support if the project fails to meet performance requirements or project objectives, including certain research outcomes? \_\_\_\_Yes \_\_\_\_No.
2. If you checked “Yes” to question 3, please indicate the amount of funding you are seeking from the sponsor  $\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.  Do you foresee any challenges that might hinder your ability to spend the entire dollar amount requested as stated in the proposal? \_\_\_\_Yes \_\_\_\_No

If “yes”, please give an explanation:

1. Is the external support provided by a sponsor for the testing or assessment of the sponsor’s products or services? \_\_\_\_Yes \_\_\_\_No
2. Is the donor (sponsor) gaining any direct economic benefit or other tangible benefit?

 \_\_\_\_Yes \_\_\_\_No

Determination/Notes: