

## Simmons University Revenue Type Determination Matrix

|                                          | <b>Philanthropy:</b>                                                                               | <b>Philanthropy:</b>                                                                                                                                   |  | <b>Sponsored Revenue:</b>                                                                                                                     | <b>Sponsored Revenue:</b>                                                                                                                     |
|------------------------------------------|----------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|--|-----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Criteria:</b>                         | <b>Restricted Gift</b>                                                                             | <b>Charitable Grant</b>                                                                                                                                |  | <b>Restricted Grant</b>                                                                                                                       | <b>Contract</b>                                                                                                                               |
| Source                                   | Individual donor, corporation, foundation                                                          | Individual donor, corporation, foundation                                                                                                              |  | Sponsor, federal or state government, professional organizations, companies                                                                   | Federal or state government procurement, other organizations, companies                                                                       |
| Initial Process                          | University approaches donor and cultivates the relationship                                        | University approaches donor, cultivates the relationship, and typically submits a written proposal with a budget                                       |  | The University submits an application to a posted/requested funding opportunity                                                               | University applies to a funding opportunity, or the opportunity arises through discussion/collaboration                                       |
| Scope of Work                            | Not required or not mentioned                                                                      | Defined by University or PI in the proposal                                                                                                            |  | Defined by PI in proposal                                                                                                                     | Detailed scope of work defined either by the PI or the sponsor (or collaboratively)                                                           |
| Maximum Deliverables                     | Acknowledgement letter with tax language and stewardship report                                    | Acknowledgement letter with tax language and stewardship report                                                                                        |  | Detailed technical and financial reports                                                                                                      | Detailed technical and financial reports and other agreed-upon deliverables                                                                   |
| Typical payment mechanism                | Advance payment                                                                                    | Advance payment or agreed-upon payment schedule                                                                                                        |  | Cost-based(reimbursement) invoicing or fixed payment schedule                                                                                 | Cost-based (reimbursement) invoicing or fixed payment schedule                                                                                |
| Documentation                            | Letter or other signed document identifying funding as a charitable contribution                   | Grant agreement stipulating limited terms and conditions, including payment schedule and reporting requirements                                        |  | Grant agreement stipulating payment, deliverables, reporting, and other terms and conditions                                                  | Formal contract stipulating payment, deliverables, reporting, IP rights, confidentiality, liability, and other terms and conditions           |
| Intellectual Property Terms <sup>1</sup> | See Simmons IP policies                                                                            | See Simmons IP policies                                                                                                                                |  | See Simmons IP policies                                                                                                                       | See Simmons IP policies                                                                                                                       |
| Publication Terms <sup>2</sup>           | Simmons retains full publication rights. Donor may request acknowledgement of support or anonymity | Simmons retains full publication rights. Donor may request acknowledgement of support or anonymity. Donor may request advanced copies of publications. |  | Simmons retains full publication rights. Sponsor may request acknowledgement of support. Sponsor may request advanced copies of publications. | Simmons retains full publication rights. Sponsor may request acknowledgement of support. Sponsor may request advanced copies of publications. |

<sup>1</sup> Simmons IP Policies: Where works are developed by an employee in the course of Sponsored research funded by a third-party or outside agency pursuant to an agreement approved by the Simmons University Office for Sponsored Programs, ownership of the copyright shall be determined by the terms of the agreement. In addition, inventions conceived or reduced to practice in the course of performance of a contract with a governmental agency or with a non-governmental sponsor will be governed by the terms of such contracts.

<sup>2</sup> Pursuant to Simmons' IP Policies.

## Definitions:

### **Philanthropy:**

Financial Assistance donated or otherwise made to support the operations or other activities undertaken by the University where the donor/grantor may direct the general purpose of the funds but the actual expenditure of funds is not controlled by the donor/grantor and where there is no Quid Pro Quo. In other words, the intent of the donor is philanthropic. It is important to look at both the intent of the donor/grantor and the other criteria to determine whether it qualifies as a Restricted Gift or Charitable Grant.

#### ***A. Restricted Gifts***

A **Restricted Gift** is a Charitable Contribution from an individual, a for-profit organization, or a non-profit organization. To qualify as a Restricted Gift, the Financial Assistance must be accompanied by a letter or other written documentation clearly identifying it as a Gift or Donation. Gifts can be targeted to a specific area (e.g., Health Science) or Program/Project (e.g., REEF Center or Leadership Innovation Hub), but there can be no contractual terms and conditions. Donors frequently use the terms "gift" and "grant" interchangeably to describe the donation of funds; however, the terminology used by the donor should not determine the University's categorization of the funds. The grantor may receive a gift receipt, a gift acknowledgement, and/or a Stewardship Report.

#### ***B. Charitable Grants***

A **Charitable Grant** is a Charitable Contribution from an individual, a for-profit organization, or a non-profit organization that may specify limited terms and conditions. For example, if the terms and conditions serve to direct the gift to areas of a particular purpose, such as scholarships, programs, infrastructure, or general research support of interest to the donor, the grant may be classified as a charitable grant. The grantor may not provide oversight of the expenditure of donated funds. The grantor may receive a gift receipt, a gift acknowledgement, and/or a Stewardship Report that may include a financial report.

### **Sponsored Revenue:**

A sponsored project is any externally funded activity that has a defined scope of work or set of objectives which provides a basis for sponsor expectations. Generally a sponsored project involves a written agreement representing the voluntary transfer of money or property by a sponsor in exchange for specifically enumerated performance of services, often including rights and access to results of this performance, and some formal financial and/or technical reporting by the recipient as to the actual use of money or property provided. Such agreements are enforceable by law, and performance is usually accomplished under time and fund use constraints with the transfer of support revocable for cause. Sponsored activities are characterized by one or more of the following criteria:

- Funds are awarded for a proposal submitted in response to an RFP (Request for Proposal) or published guidelines or through a competitive application process
- Sponsor is a governmental entity (or is awarding governmental flow-through funds)
- Funds are to match a government-funded project (including flow-throughs)
- Award is a contract, cooperative agreement, consortium agreement, grant, subgrant, or subcontract

- Funds are provided to cover a specified scope of work or to provide a specific product, service, or other deliverable or outcome within a specified period of time
- Funded activity involves humans in research, animals, radiation hazards, biohazards or R-DNA
- Activities involve use of university facilities or other university resources or the sponsor will have access to university facilities or other university resources
- Sponsor specifies how funds are to be used or includes a line item budget that identifies expenses by activity, function, or project period
- Sponsor requires external audits, detailed financial reports, invoices and/or technical reports as a condition of award
- Sponsor requires return of unexpended funds at the close of the project
- Sponsor stipulates other terms and conditions of award dealing with such topics as publication restrictions, conveyance of rights to tangible or intangible property, compliance with federal or state regulations, allowable or unallowable costs, subcontracting, insurance, warranties, indemnification or hold harmless requirements, protection of proprietary or confidential information, modifications, penalties, remedies, termination, applicable governing law, and assignment