

Fund Classification Decision Guide
(Per Policy IX.6.2 September 27, 2002)

1. **YES** **NO** Is this funding from a non-governmental sponsor?

Definition: Non-governmental sponsors include: individuals, corporations, partnerships, foundations, and associations. Governmental sponsors include: United States Federal, State, and local governmental entities, as well as International Governments. Any requests for funding from a corporation or other entity, which is receiving funds directly from a government prime contract, should also be considered governmental.

If YES to question 1, continue to question 2. If NO, all governmental proposals and awards should be processed through Sponsored Program Services (SPS). Questions should be directed to the Senior Industrial Account Manager.

2. **YES** **NO** Is there expressed or implied expectation of economic benefit on the part of a sponsor or donor?

Definition: Any of the following expectations on the part of a sponsor or donor may indicate, but are not a conclusive determination of, expectation of exchange of economic benefit:

- Changes to the award/agreement require sponsor approval.
- Requirement for return of unexpended or unused funds.
- Liability or indemnity requirements placed on the University.
- Ability for the sponsor to audit.
- Identifying the applicable laws governing the award/agreement.
- Provisions for ownership or licensing of any intellectual property developed.
- Ability of the sponsor to terminate agreement.
- Requiring warranties on the deliverables or the work performed.
- Identifying deliverables and their use.
- Ability to assign the award/agreement to a third party.

The sponsor or donor should not expect to receive any preferential treatment in the licensing of any copyrightable or patentable material which might be developed in whole or in part with funds given as Voluntary Support.

If NO to question 2, continue to question 3. If YES, this request or award constitutes Contract Support, and should be processed through SPS. Questions should be directed to the Senior Industrial Account Manager.

3. (a) **YES** **NO** Is this support designated for use by a specific faculty member(s) for organized research, instruction, departmental research or extension and public service?
- (b) **YES** **NO** Is this support designated for use by a group of professors working within a designated field or particular lab in advancing their respective program?
- (c) **YES** **NO** Is this institutional support provided by nonprofit, tax-exempt foundations that include contractual requirements for the management and/or reporting of the award?

If YES to any part of question 3, the proposal or award constitutes Voluntary Support administered as a Sponsored Program. Proposals requesting this type of support should be processed through SPS with the Proposal Submission Form. Awards that have been received, and are not the result of a proposal should be recorded with a Voluntary Support Gift Report (Form 44). This form is available on-line at: <http://www2.itap.purdue.edu/sps/vs/>. Questions should be directed to the Senior Industrial Account Manager.

If NO to all parts of question 3, the proposal or award constitutes Voluntary Support administered by the Academic Department and Accounting Services. Proposals should be processed through the appropriate Development Office procedures established for your School. Awards should be recorded with a Voluntary Support Gift Report (Form 44). Questions should be directed to your Business or Development Officer. The Guidelines for Classification of Gift Funds is available on-line at <http://www.purdue.edu/account/Reference/Giftfund.htm>. Questions should be directed to the Gift Fund Accountant.

Fund Classification:

Contract Support

Voluntary Support Administered as a Sponsored Program

Voluntary Support Administered by Department & Accounting Services