

	Grants/Cooperative Agreements/Contracts	Gifts
Application	Formal or informal application submitted to sponsor that includes a budget and scope of work.	Proposals do not include itemized budget or milestone payment.
Fiscal Reporting and Accountability	Submission of invoices, financial reports, audit provisions and/or an obligation to return unexpended funds.	No formal fiscal accountability to the donor beyond periodic reports as requested.
Period of Performance	Has a specified period of performance. If work is not completed within time an extension must be requested.	No period of performance is specified by the donor.
Technical Monitoring	Sponsor designates one of its employees (agents) as project manager/officer.	Donors may designate a contact person/employee to improve communications.
Terms and Conditions	Terms and conditions may include prior approval requirements, export control, intellectual property (e.g., patent rights requested by grantor) data use and ownership.	The terms of a gift award agreement are not characterized as contractual obligations or "deliverables".
Confidential Information/Publication	Award may require protection of sponsor confidential information and may restrict or monitor publications or use of results.	No restriction on information and publication mentoring.
IRB Compliance and Bio-safety	Project may involve the use of human subjects, vertebrate animals, radioisotopes on humans, radioactive materials, recombinant DNA, human body substances or proprietary materials foreign collaborators or is subject to Export Control.	This type of activity if funded by research gift, should not bypass compliance review and approvals.
Deliverables and/or Technical Reporting	Sponsor requires specific deliverables and/or technical or narrative reports, evaluations, technical assistance, training, etc.	No deliverables and report as evidenced by the absence of any quid pro quo language.
Effort Commitment	Commitment of personnel effort to complete scope of work.	No commitment of personnel effort on the research supported.