



Responsibility Matrix – Grants or Contracts

Clemson University receives funding for research from a variety of sources, including government agencies, corporations, and private individuals and organizations. To ensure external funding receives the proper compliance review, administrative oversight, and monitoring, Clemson must categorize each funding award as a gift, a grant or a contract. The following is intended to clarify the differences between the types of funding and the unit(s) responsible. The matrix acknowledges, however, that grants made with philanthropic intent that exhibit characteristics of a sponsored award must be treated as such to remain compliant with A-133 federal audit regulations.

CHARACTERISTICS OF A GIFT, GRANT, AND CONTRACT			
	Gift or Charitable Grant	Sponsored Award/Grant	Contract*
Primary Intent	A voluntary donation to a tax-exempt organization exclusively for religious, charitable, scientific, literary, or education purposes. The donation may not have potential commercial benefit or profit that does not support the charitable purpose.	Transfer of funds, property, services, or anything of value from the sponsor to the institution in order to further knowledge and assist the institution in reaching a particular institutional goal or public purpose without charitable intent.	Mechanism to engage University to perform research with specific deliverables. Contract includes obligations for both the sponsor and the University. Creates a quid pro quo relationship.
Benefit	To Clemson, by furthering university's own purposes or programs.	To Clemson, by furthering university's own purposes or programs.	Primarily to the sponsor, who anticipates an economic benefit or other deliverable as result of activity but also to the University by furthering goals of research, education, and public service.
Type	Philanthropic award of financial assistance	Award of financial assistance or philanthropic award of financial assistance	Contract with specific requirements imposed on both parties. University could have to return funds if University's responsibilities are not met.
Purpose	General. May be restricted to a particular purpose such as capital projects, research, outreach activities, programs, or student financial aid.	Semi -directed with broad, programmatic objectives to support the research of one or more specified faculty members or research programs.	Specific purpose, service or objective e.g. specified protocol, experiments, testing of hypotheses, and particular line(s) of inquiry.
Who defines activities	Donor and beneficiary department	Principal Investigator defines, in response to RFP or RFA, or through negotiation with sponsor/grantor	Sponsor or Sponsor and Principal Investigator jointly define

Terms	Meeting donor's and grantor's intent	Technical and financial reports	Specific deliverables, reports and/or milestones
	Can be restricted or unrestricted; donor may define the purpose or a specific area of research for the gift.	Semi-restricted	Restricted to activities specified in agreement
	Irrevocable	Revocable	Revocable



	Period of performance can be specified	Specific period of performance	Specific period of performance
Intellectual Property (IP)	IP cannot have commercial benefit to grantor but can have charitable benefit	IP ownership issues or IP can- not have commercial benefit but can have charitable benefit in philanthropic grant	IP ownership issues
Publications	No restrictions on use of data or publications	Data use and/or publications typically not restricted	Data use and/or publications may require review and/or approval by sponsor
Financial/ Budget	Budget may be included	Specific financial accountability or financial reporting for philanthropic grant	Specific financial accountability
Budget Deviations	No formal restrictions	Sponsor/grantor approval or notification may be required for changes in total budget	Sponsor approval may be required for changes in total budget
Unexpended Funds	Unexpended funds may be required to be returned	Typically must return unexpended funds	Depends upon nature of contract
Mechanism of Award	Fund Agreement, Memorandum of Understanding, or Grant Agreement	Notice of Grant Award or a Fund Agreement, Memorandum of Understanding, or Grant Agreement for charitable grant	Sponsored Research Agreement, Sponsored Services Agreement
Payment Method	Donation or Grant	Payments may be contingent on progress	Payments are contingent on progress
Reporting/ Deliverables	Stewardship and periodic grant progress reports	Required	Required
Financial Reports	No formal accounting requirements other than customary stewardship	Regular financial and progress reports required and may be required by Grantor for philanthropic grants	Regular financial and progress reports required



Regulations	IRS Charitable Giving; UPMIFA	OMB Circulars (A-133; A- 110; A-21) and IRS Charitable Giving IRS §170(c)(2)(B) and (D); IRS Pub. 526 (2010) Treas. Regs. §53-4944- 3(a)(1)(ii))	OMB Circulars (A-133; A-110; A- 21)
Managed By	Clemson University Foundation	Office of Sponsored Programs / Grants & Contracts Administration, and Clemson University Foundation for charitable grants	Office of Sponsored Programs (federal) or Office of Industrial Contracts (private) / Grants & Contracts Administration

*Specific types of contracts and the unit(s) responsible are attached.