

North Dakota State University

Policy Manual

SECTION 803

RESTRICTED GIFTS VS. GRANT POLICY

SOURCE: NDSU President

1. Financial support from any external agency will be classified as a grant or contract if any of the following criteria are met (except as specifically noted below in 803.4):
 - 1.1 Any written document has been executed regarding the specific use of the funds beyond a broad programmatic designation, or
 - 1.2 Any technical reports are required by the sponsoring agency, or
 - 1.3 A financial report is required by the supporting agency, or
 - 1.4 The work being done has the possibility of producing intellectual property, i.e., patents and copyrights, or
 - 1.5 The work being done requires project-specific approval from IRB, IACUC or IBC
2. Financial support not meeting any of these criteria may be classified as a gift. Gifts will be classified as either restricted or unrestricted.
 - 2.1 For gifts to the Agriculture division, the Agriculture Budget Office will first review the documentation. If the documentation shows it to be a gift restricted to a program, or more specific restriction, the gift will be classified as restricted and forwarded to the Grant and Contract Accounting Office for deposit in a restricted gift fund. If the gift terms do not meet the restricted gift test, the gift will be considered unrestricted and deposited to an institutional collection fund.
 - 2.2 For non-agriculture related gifts, the Grant and Contract Accounting Office will review and analyze the documentation. If the documentation indicates the gift is restricted to a program, or more specific restriction, it will be classified as restricted and deposited in a restricted gift fund. If the gift terms do not meet the restricted gift test, the gift will be considered unrestricted and deposited in an unrestricted local fund.
3. When gift funds held at the NDSU Development Foundation are scheduled for expenditure in support of the donor's criteria, the necessary funds will be transferred to the University account established for such purpose. The Foundation cannot originate payment for normal University functions since these expenditures belong on University accounts.
4. As an exception to 803.1, any financial support received from an external agency for the support of an undergraduate, for-credit, academic design course project (Capstone or Senior Design) does not need to be routed through Sponsored Program Administration but should be sent directly to Grant and Contract Accounting for deposit into a restricted fund.

Definitions:

- IRB – Institutional Review Board
 - IACUC – Institutional Animal Care and Use Committee
 - IBC – Institutional Biosafety Committee
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HISTORY:

New	July 1990
Amended	April 1992
Amended	August 2007
Amended	October 2009
Amended	June 22, 2015
Amended	January 4, 2023