

GSURF and the GSU Foundation: What's the Difference?

The Georgia State University Research Foundation (GSURF) is the legal entity authorized by the University to seek, accept, and administer grants, cooperative agreements, and contracts (sponsored programs). Gifts and donations are accepted and managed by the Georgia State University Foundation.

A grant or contract is an agreement formalizing the transfer of money or property from a sponsor in exchange for specified services (e.g., research and development), sometimes including proprietary rights to and products derived from the services, and including financial and/or technical reporting by the recipient as to the actual use of the money or results. The agreement is enforceable by law, and performance is usually to be accomplished within a specified time frame, with payment being subject to revocation for cause.

A gift or donation is a voluntary and irrevocable transfer of money, services or property (e.g., equipment, personnel time, and skill, etc.) from a donor without any expectation of or receipt of direct economic benefit or provision of goods or services from the recipient.

Private sector entities (private agencies, professional associations, private foundations, corporate foundations, and corporations) may be perceived as either donors or sponsors depending on the award instrument. The following indicators have been developed to help direct specific awards to the proper University office.

The Georgia State University RESEARCH Foundation

- The award is from a governmental or quasi-governmental entity, e.g., Oak Ridge National Laboratory, or is from a private sector sponsor that provides a subcontract or subgrant containing federal "flow down" provisions.
- The award is from a private sector sponsor (including individuals) for the work of a specific faculty member(s), and the work is characterized as programmatic objectives that are to be accomplished within a specific time and budget framework.
- The sponsor places restrictions on publication of data from studies supported by the agreement. This would include a requirement that the sponsor review/approve manuscripts, talks, etc., before submission for publication or presentation.
- The sponsor requests proprietary rights in data or inventions resulting from activities conducted under the agreement. This would include any proprietary rights and/or references to licensing arrangements for patents or copyrights developed as a consequence of the activity.
- Studies are to be conducted on substances/products/processes, etc, owned by the sponsor.
- The award comes from a corporation's R&D budget and is perceived by the company as a "cost of doing business" rather than a charitable gift. The characteristics of the resulting grant or contract agreement should reflect this intent.

- The sponsor hopes to gain economic benefits as a result of the activity to be conducted.
- The sponsor places restrictions on the use of funds and/or retains the right to revoke the award. Examples of restrictions include requirement for prior sponsor approval for deviation from originally approved budget items and disallowance of certain costs.
- The sponsor requires regular financial reports on the use of funds, and /or status reports.
- The sponsor participated in determining the work to be performed or services to be provided on the project.
- The sponsor requires that any unused funds be returned.

The Georgia State University Foundation

- The award is from an individual.
- The award is from a non-governmental source and is either for capital improvements or for the University's endowment.
- The donor specifically intends the award to be a charitable gift as reflected by the absence of any quid pro quo.
- The conditions or stipulations placed on the use of the award are reasonable and serve to direct the funds to areas such as scholarships, infrastructure, or general research support of interest to the donor.
- The donor intends the gift to be irrevocable and, therefore, relinquishes the rights to reclaim the gift or any unused portion unless the terms of the original agreement are not met. However, if the gift is retracted, subsequent tax adjustments would be necessary,
- The donor makes a gift to the University without expectation of direct economic and other tangible benefit commensurate with the value of the gift. Indirect benefits such as tax advantages, business personal goodwill derived from close association with the University, and miscellaneous benefits derived from donor club status are not sufficient to negotiate gift intent.

For inquiries regarding GSURF, please contact Albertha Barrett, 1-4354 or Finda J. Robinson, 1-4351.

For inquiries regarding the GSU Foundation, please contact Deborah Owens, 1-2513.