

Research Administration University Development Collaborative Procedures

Gifts | Unrestricted Grants | Charitable Grants | Restricted Grants

UPDATE

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*Note: Highlighted sections of this document are still pending full implementation.



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Partnership Goals & Principles

Each category of financial assistance provided to the University from private sources in support of research comes with two important requirements: 1) Coordinating the proposal, award, and compliance process, and 2) Coordinating the relationship with the donor/sponsor. The categorization of funds will guide whether staff in University Development, Research Administration, or a combination of the two divisions should be involved.

A joint task force of Research Administration and University Development colleagues developed these collaborative procedures with the goals of:

- Recognizing our complementary roles in the submission of proposals and administration of charitable contributions, primarily from corporate and foundation sources.
- Achieving greater understanding of our respective policies and procedures.
- Streamlining navigation of our collective resources to support faculty pursuit of external funding.
- Improving our capacity to develop holistic relationships, uniting research and philanthropy.

Note: Specific procedures herein may vary for the College of Medicine. Also, research endowments are currently outside the purview of this document.

Research Funding Categorization

This section outlines the criteria at proposal and award stages to consider when determining which category of financial assistance applies.

Proposal Preparation Stage

- **Proceed with Gift pre-award workflow** if you intend to develop a proposal requesting a charitable contribution with no expected deliverables beyond a stewardship report and when a gift letter is anticipated from the donor.
- Typically, no proposal preparation occurs for **Unrestricted Grants**.
- **Proceed with Charitable Grant pre-award workflow** if you intend to develop a proposal requesting a charitable contribution. The indication of limited award terms and conditions, or expectation thereof based upon prior funding history, differentiates this category from a gift.
- **Proceed with Restricted Grant pre-award workflow** if the funding opportunity or the proposal instrument includes expectations of deliverables and/or detailed technical reports beyond the scope of a stewardship report. These typically contain specific terms and conditions including detailed financial reporting requirements.

Award Stage

- If a check arrives without a letter or other documentation, deposit the check into a holding account until proper backup can be obtained. **If a gift letter is obtained, proceed with Gift post-award workflow; if not, proceed with Unrestricted Grant post-award workflow.**
- **Proceed with Gift post-award workflow** if a gift letter (with or without accompanying check) clearly designates the financial assistance as a Gift or Donation. The gift can be targeted to a specific purpose, but there can be no obligation to submit detailed technical or financial reports beyond a Stewardship Report, nor can there be any contractual terms and conditions.
- **Proceed with Unrestricted Grant post-award workflow** if a check arrives with an award letter that does not designate the funds as a Gift or Donation, or a letter cannot be obtained. The grant can be targeted to a specific purpose, but there can be no obligation to submit detailed technical or financial reports beyond a Stewardship Report, nor can there be any contractual terms and conditions.

- If a grant agreement and/or check arrives with documentation specifying terms and conditions, this may be either a Charitable Grant or a Restricted Grant.
 - **Proceed with Charitable Grant post-award workflow** if the grant agreement establishes charitable intent and also specifies limited terms and conditions and/or stewardship reporting as the maximum deliverable. A Charitable Grant may be provided by an individual, non-profit, or for-profit organization. Some indications that the award is not a charitable grant include: “studies are to be conducted on substances/products/processes, etc., in which the grantor has a financial interest; the grantor hopes to gain economic benefits as a result of the activity to be conducted; the grantor expects to receive a technical report; or the grantor participates in determining the work to be performed or services to be provided on the project.” - Policy RA04
 - **Proceed with Restricted Grant post-award workflow** if the terms and conditions of the grant agreement require deliverables, technical reports, and/or detailed financial reporting, among other specific requirements.

Gifts

Procedures for all donors:

- **Proposal/Award/Relationship Coordination:** Development
- **Compliance Coordination:** Research Administration & Development

Pre-Award Workflow

- 1) All gift proposals should be referred to the unit Development office for review.
- 2) All gift proposals to a foreign entity or foreign individual must have an Internal Approval Form (IAF) completed to ensure that the proper export compliance screenings are completed prior to proposal submission. Development should contact their unit Research Administration office to initiate the process.
- 3) Upon obtaining the necessary clearance and approvals from both Development and Research Administration (if applicable), the proposal is submitted to the donor.

Post-Award Workflow

- 1) All research gifts received at the unit level should be referred to the unit Development office for processing. Development staff will create a GRT and either send the check to the Office of Donor and Member Services for deposit and recording -or- prepare the ROCR in IBIS, give the check, GRT, ROCR, and backup to the unit's Finance Office. When the ROCR is complete, scan copies of all the documents and send them to Donor Services via email to have the gift booked in Development's system.
- 2) For research gifts received centrally, Donor Services will deposit and record the gift. Unit development offices should check their daily reports regularly to identify research gifts processed centrally (R-coded and ignoring OSP directs) and request gift backup:
 - Unit requests research gift backup from Donor & Member Services
 - Send an email to Buffy Ripka <mailto:dqr4@psu.edu>, Lee Conte <mailto:ylc1@psu.edu> (send to all three)
 - Subject line: Request for Research Gift Backup
 - Include the following information: AWA ID, Allocation code, Amount of gift, Date of gift, Receipt/Reference/Transaction number
 - To complete the request Donor & Member Services will
 - Look up relevant documentation in GoGreen, redact any sensitive information (i.e. bank account routing numbers)
 - Save as a .pdf and return it to the requestor and those copied on the email
- 3) A Research Internal Approval Form (IAF) must be completed in the following instances:
 - Gifts providing research support (R-coded) in the amount of \$5,000 or greater (all entities and individuals)

- All gifts providing research support from foreign entities and individuals (\$5,000 threshold does not apply)
 - All gifts that designate support to a particular faculty member's research or lab (\$5,000 threshold does not apply)
- 4) If the gift meets any of the above criteria:
- Unit Development office provides the required information to the unit Research Administration office to initiate the IAF for submission to OSP. This includes copies of the check, gift letter, and proposal (if applicable).
 - Research Administrator submits a copy of the check, gift letter, and the OSP number to osp@psu.edu for processing through SIMS.
- 5) As part of the digital IAF process, faculty will be asked to complete a gift questionnaire in order to determine and document the type of financial assistance being provided by sponsors or donors to support research. (<https://www.research.psu.edu/osp/gift-questionnaire>) Depending on the responses, the funds may need to be re-classified as a grant or have a Conflict of Interest (COI) plan put in place.
- For managed prospects, the unit Development office will facilitate communication with the donor about potential implications.
- 6) Signature Path (if applicable) -- Most gifts do not require a signature; however, some donors may request a signature acknowledging receipt and, in some cases, confirming that the gift be targeted to a specific area of research. In this event please observe the following signature path:
- Gifts that do not require an IAF in accordance with Paragraph 3 above will be signed by the Office of Donor and Member Services, who will return the signed gift acknowledgement to the donor.
 - Gifts that do require an IAF in accordance with Paragraph 3 above will be signed by an authorized official in OSP. OSP will return the signed gift acknowledgement back to the donor unless otherwise directed by the Office of Donor and Member Services.
- 7) All gifts, regardless of signature path, will be acknowledged and receipted by Development in accordance with established procedures.
- 8) Stewardship reporting is the responsibility of Development in coordination with the research faculty.

Unrestricted Grants

Procedures for all donors/sponsors:

- **Award/Compliance Coordination:** Research Administration
- **Relationship Coordination:** Research Administration & Development

Pre-Award Workflow

Not Applicable

Post-Award Workflow

- 1) All checks which are categorized as Unrestricted Grants should be given to the unit Research Administration office for processing.
- 2) Unit Research Administration office deposits funds, generates an IAF and charges the project 15% F&A Total Costs (TC).
- 3) The SIMS system will generate an email whenever an unrestricted grant is processed in an effort to alert Development staff of pertinent activities. The Prospect Tracking Office will be notified of all proposals. Foundation Relations will be notified of proposals to Non-profit Foundations and Associations. Corporate Engagement will be notified of proposals to Corporations.
- 4) Because Unrestricted Grants are considered charitable contributions, Foundation Relations and Corporate Engagement staff will forward appropriate documentation to Donor & Member Services for recording into AWA.
- 5) Signature Path (if applicable) -- Unrestricted grants shouldn't require a signature; however, if a funder requires an acknowledgement signature, this will be done by an authorized official in OSP. OSP will return the signed grant acknowledgement to the funder.
- 6) Unrestricted grants will not be receipted by Development.
- 7) Reporting Requirements (if applicable) -- If the funder is a managed prospect, acknowledgement and stewardship reporting support may be provided by Development at the staff principal's discretion. Otherwise, reporting is the responsibility of the research faculty.

Charitable Grants

Procedures for Managed Prospects:

- **Proposal/Award/Compliance Coordination:** Development w/ Research Administration
- **Relationship Coordination:** Development

Procedures for Unassigned Prospects:

- **Proposal/Award/Compliance Coordination:** Research Administration w/ Development
- **Relationship Coordination:** Research Administration

Pre-Award Workflow

Proposal Initiation

Development-Initiated: Development collaborates with faculty to plan a proposal for a charitable grant.

- Development Officer contacts faculty's unit Research Administration office promptly to collaborate on the proposal development/submission process.

Research Administration-Initiated: Faculty contact Unit Research Administration office with intent to submit a proposal for funding.

- Research Administrator references SIMS database to determine whether the funder is a Managed Prospect (*identified by a "[MP]" sponsor flag to indicate "Managed Prospect"*)
 - If a managed prospect, Research Administrator should contact the Office of Foundation Relations (foundations@psu.edu, 814-863-4308), Corporate Engagement Center (corporations@psu.edu, 814-863-9658), or College of Medicine Corporate & Foundation Relations (COM_CFR@pennstatehealth.psu.edu, 717-531-1536), as appropriate, to determine staff member who will collaborate on proposal development/submission process. RAs are asked to also cc: their unit's Director of Development (Directory: <https://raise.psu.edu/contact/>)
 - If an unassigned prospect, Research Administrator handles per normal process. However, since it is a charitable contribution, Development is available to provide assistance as requested. Submit requests through the Office of Foundation Relations, Corporate Engagement Center, or College of Medicine Corporate & Foundation Relations, as appropriate.

Proposal Development & Submission

Managed Prospects: Development collaborates with Research Administration on proposal development/submission

- 1) Development Officer consults with faculty to ensure proposal alignment with the funder's interests and submission guidelines, provides supporting documentation, university letters of support, and secures executive officer signatures as required.

- 2) Research Administrator develops budgets including F&A where applicable, reviews proposal guidelines, secures cost share approvals, obtains university authorized official signatures, etc. If proposal guidelines contain any terms and conditions, they are routed to OSP for review.
- 3) Some funders require grantees to be 501(c)3 tax-exempt entities; the Pennsylvania State University Philanthropic Fund (PSUPF) was created for these purposes. In many cases these funders will accept the University's tax-exempt status letter in lieu of the PSUPF 501(c)3 designation.
(https://www.research.psu.edu/PSU_TaxExemptStatusLetter) First preference is to submit proposals under the University entity as this enables us to collect any applicable F&A allowed by the funder. University Development will contact the funder for further guidance.

In the event the funder will not accept the University's tax-exempt status, the proposal should be submitted via the PSUPF, which does not permit the collection of F&A. Contact Foundation Relations, Corporate Engagement, or College of Medicine Corporate & Foundation Relations for assistance with review and documentation for PSUPF proposals. (Note: In most cases, corporate foundations are managed by Corporate Engagement staff.)

- 4) Development files proposal and requests solicitation approval via AWA system.
- 5) Research Administrator initiates Internal Approval Form (IAF) and secures approvals.
- 6) Development submits the proposal to the funder as appropriate; Research Administrator submits final documents to OSP.

Unassigned Prospects: Research Administration coordinates proposal development/submission.

- 1) Research Administrator follows normal proposal development and submission processes. SIMS will generate an email whenever a charitable grant proposal is submitted in an effort to alert Development staff of pertinent activities. The Prospect Tracking Office will be notified of all proposals. Foundation Relations will be notified of proposals to Non-profit Foundations and Associations. Corporate Engagement will be notified of proposals to Corporations. Proposals will be entered into AWA for tracking.
- 2) If Development assistance is requested, Research Administration staff should contact the Office of Foundation Relations (foundations@psu.edu, 814-863-4308), Corporate Engagement Center (corporations@psu.edu, 814-863-9658), or College of Medicine Corporate & Foundation Relations (COM_CFR@pennstatehealth.psu.edu, 717-531-1536), as appropriate, to coordinate support on a case-by-case basis. RAs are asked to also cc: their unit's Director of Development (Directory: <https://raise.psu.edu/contact/>) (Development Officers are typically focused on securing philanthropic support above \$100,000.)
- 3) Some funders require grantees to be 501(c)3 tax-exempt entities; the PSUPF was created for these purposes. In some cases these funders will accept the University's tax-exempt status letter in lieu of the PSUPF 501(c)3 designation.
(https://www.research.psu.edu/PSU_TaxExemptStatusLetter) First preference is to submit proposals under the University entity as this enables us to collect any applicable

F&A allowed by the funder. Research Administration should contact the funder for further guidance.

In the event the funder will not accept the University's tax-exempt status, the proposal should be submitted via the PSUPF, which does not permit the collection of F&A. Contact Foundation Relations, Corporate Engagement, or College of Medicine Corporate & Foundation Relations, for assistance with review and documentation for PSUPF proposals. Follow the remainder of the "Managed Prospects" workflow (Steps 4-6).

Post-Award Workflow

Award Acceptance & Processing

All Prospects

- 1) When an award is received that meets the Charitable Grant criteria designated to either PSU or the PSUPF, the grant agreement and check (if included) is forwarded to the unit Research Administrator for proposal matching and processing by OSP. If no proposal, Research Administrator proceeds with initiating the required IAF.
- 2) Once the award and proposal are linked in SIMS by OSP, a negotiator reviews, prepares Award Clearance, and routes the agreement for signature.
 - SIMS will generate an email upon award receipt and logging to Development. The Prospect Tracking Office will be notified of all awards. Foundation Relations will be notified of awards from Non-profit Foundations and Associations. Corporate Engagement will be notified of awards from Corporations.
 - The signature paths will vary depending on the entity (PSU vs PSUPF), the funder's requested signatory, and FNG02 (<https://policy.psu.edu/policies/fng02>).
- 3) Once the agreement is fully executed, OSP prepares an Award Summary and distributes to sponsor, Research Administrator, faculty, and Development Officer.
- 4) Once the funds arrive, any Charitable Grant directed to the:
 - University is deposited by Research Accounting
 - PSUPF is deposited by Development
- 5) In most cases, a new project account number should be established to track income and project expenses for stewardship reports or if the return of an unexpended balance is a requirement of the award.
- 6) Because Charitable Grants are considered charitable contributions, Foundation Relations and Corporate Engagement staff will forward appropriate documentation to Donor & Member Services for recording into AWA.

Grant Administration & Stewardship

Managed Prospects: Development coordinates acknowledgement and stewardship; Research Administration manages compliance and financial aspects.

- 1) Development ensures timely acknowledgement, stewardship, and cultivates future funding opportunities.

- 2) Development tracks reporting deadlines, communicates with faculty and Research Administrator to develop interim and final stewardship reports, etc.
- 3) Research Administration ensures broader post-award compliance, facilitates extensions and closeout of accounts, etc.

Unassigned Prospects: Development coordinates acknowledgement; Research Administration manages reporting, compliance, and financial aspects.

- 1) Development provides acknowledgement communications in accordance with central and unit-specific procedures.
- 2) Faculty tracks reporting deadlines, communicates with Research Administrator to develop interim and final stewardship reports, etc. If Development assistance is requested, Research Administration staff should contact their relevant central Development office to coordinate support on a case-by-case basis.
- 3) Research Administration ensures post-award compliance, facilitates extensions and closeout of accounts, etc.
- 4) Development staff periodically review awards to consider whether funders should become managed prospects for relationship purposes.

Restricted Grants

Procedures for Managed Prospects

Proposal/Award/Compliance/Relationship Coordination: Research Administration w/ Development

Procedures for Unassigned Prospects

Proposal/Award/Compliance/Relationship Coordination: Research Administration

Pre-Award Workflow

- Research Administration proceeds per normal process. If a managed prospect, SIMS will generate an email to Development when an IAF is initiated as a courtesy notification.

Post-Award Workflow

- Research Administration proceeds per normal process. If a managed prospect, SIMS will generate an email to Development when an agreement is logged into SIMS as a courtesy notification.

Reference & Resources

Policy Reference

Please reference the following links for further guidance on University policies governing these matters:

RA04 Gifts, Grants and Contracts (The Funding Matrix)

<https://policy.psu.edu/policies/ra04>

RA30 Facilities and Administrative (F&A) Costs

<https://policy.psu.edu/policies/ra30>

AD04 Development Solicitation

<https://policy.psu.edu/policies/ad04>

FN03 Substantiation, Disclosure and Accountability for the Receipt of Contributions from Non Governmental Sources

<https://policy.psu.edu/policies/fn03>

FN15 Establishing or Accepting Funds for Endowed or Named Annually Funded Accounts

<https://policy.psu.edu/policies/fn15>

FNG01 Flow and Accountability of Gifts and Grants from Non-Governmental Sources

<https://policy.psu.edu/policies/fng01>

FNG02 Limited Delegation of Contract Approvals

<https://policy.psu.edu/policies/fng02>

FNG07 Endowment Spending Stewardship

<https://policy.psu.edu/policies/fng07>

Contact Directories

Unit Research Administrators

<https://www.research.psu.edu/osp/research-office-directory/directory>

OSP Negotiators

<https://www.research.psu.edu/offices/osp/negotiators>

University Development Staff

<http://raise.psu.edu/contact/>

Definitions

Research Administration Terms

Award Summary: A statement of key terms and conditions associated with an award, including information regarding payment terms, property management, reporting requirements, audit requirements, and other special terms.

Charitable Contribution: Financial Assistance in the form of a Gift, Charitable Grant, or Unrestricted Grant, donated or otherwise made to support the operations or other activities undertaken by the University where the donor/grantor may direct the general purpose of the funds but the actual expenditure of funds is not controlled by the donor/grantor and where there is no *quid pro quo*. In other words, the intent of the donor is philanthropic. The term “charitable contribution” is defined for federal income tax purposes as a gift or contribution to or for the use of an organization described in Internal Revenue Code IRC §170(c).

Charitable grant: Refer to the definition of Charitable Grant in [RA04](#).

Conflict of Interest (COI): A COI exists when an investigator is deemed to have a real or apparent financial interest in the outcome of the research. All PSU faculty are required to disclose any financial interests that might constitute a COI. Such disclosures are completed annually and with the submission of every IAF. Refer to Policy [RP06](#).

Facilities and Administrative Costs (F&A): Expenses that are essential to the conduct of sponsored institutional activities but which cannot be readily attributed and directly charged to specific individual projects. F&A costs are more fully defined in University Policy [RA30](#).

Gift: Refer to the definition of Gift in [RA04](#).

Internal Approval Form (IAF): Online approval form for grant proposals that must be completed prior to proposal submission. If no formal proposal is submitted, an IAF is completed at the time of the award.

Office of Research Accounting (ORA): The primary role of the ORA is to invoice sponsored projects in a timely, efficient, and accurate manner. ORA handles account set-up, collection, financial reporting, and award closeout. It serves the needs of the research departments and the sponsoring agencies.

Office for Research Protections (ORP): Ensures that research at Penn State is conducted in accordance with federal, state, and local regulations and guidelines. The ORP is involved in a wide range of activities and divided into multiple programs such as: Human Subjects Research (IRB), Vertebrate Animal Care and Use (IACUC), Radioisotopes (UIC), Regulated Biohazardous Materials, Conflict of Interest, Education, Research Misconduct, Quality Management, Dive Safety, and Unmanned Aircraft Systems.

Office of Sponsored Programs (OSP): Provides central coordination and oversight of all research awards received by Penn State. The office assists Penn State faculty and staff with the entire proposal process, from proposal preparation to management of the award through the award closeout. This includes processing proposals and negotiating resultant grants, contracts, and other agreements. After agreements are put in place, OSP coordinates efforts with research administrators across Penn State to ensure that all sponsored funds are administered in accordance with the agreed upon terms and conditions.

Principal Investigator (PI): The lead researcher for a project or holder of an independent grant or contract administered by the University. Although the University is legally responsible to the

sponsor as the actual recipient of a grant or contract, the PI is held accountable for the proper fiscal management and conduct of the project.

Research Administration (RA): University organization responsible for the effective administration of sponsored programs which provide the financial support for a substantial share of the research activity at the University. Supports and assists in development of proposals, procedures for processing proposals and awards, and administers post-award administration actions.

Research Administrator: Unit-based staff member responsible for working with faculty members to prepare proposals and administer external funds. Each College has an office that coordinates research administration activities related to grants and contracts.

Restricted grant: Refer to the definition of Restricted Grant in [RA04](#).

Strategic Information Management System (SIMS): Primary RA data system used to track, manage, and report on proposals and awards. SIMS is also used to develop budgets for research grants and contracts.

Unrestricted grant: Refer to the definition of Unrestricted Grant in [RA04](#).

University Development Terms

Advance Web Access (AWA): Primary UD data system used to track, manage, and report on donor contacts, proposals, and awards. Advance Web houses all Alumni and Development Information. It includes biographical records gift and pledge prospect tracking and membership.

Corporate Engagement Center (CEC): The Corporate Engagement Center bridges University Development and the Office of the Vice President for Research to serve as the central hub for the University's activities with corporate prospects, both sponsored and philanthropic, and including employer outreach through Penn State Career Services.

Development Officer: Unit-based staff member responsible for identifying, assessing, cultivating, soliciting, and stewarding private philanthropic support from individual and organizational donors.

Gift Reporting and Transmittal Form (GRT): Form required to initiate the recording, acceptance, and acknowledgment process for gifts of securities, wire transfers, and gifts-in-kind; and, initiate the recording, acceptance, and acknowledgment process for gifts of cash and checks received by administrative units, whether the monies are deposited to the Gifts Fund (0680) or other budget/fund, when appropriate.

Managed Prospects: Donor individuals and organizations that have a Development Officer assigned to coordinate cultivation, solicitation, and stewardship aspects of the relationship. Managed prospects will be identified with a “[MP]” sponsor flag in the SIMS database.

Office of Donor and Member Services: Handles credit card payments, pledges, and pledge reminders and works with the majority of the colleges, campuses, and units across the University. Provide donors with timely and accurate receipt of gifts and keep databases current and accurate.

Office of Donor Relations and Special Events: Cultivates, recognizes, serves and steward donors through programs, events, and proper accountability in cooperation with other units and departments in order to help the University meet its fundraising goals. Serves as a resource to alumni and friends relating to their philanthropy to Penn State through: Donor Cultivation, Donor Recognition, Donor Services and Donor Stewardship.

Office of Foundation Relations (OFR): Supports the efforts of administrators, faculty, and development colleagues; offering a range of services — from identifying prospects to developing strategic proposals and stewarding gifts — to help successfully identify and secure funding from foundations interested in supporting University priorities.

Office of Gift Planning: Responsible for the cultivation, solicitation, design, and administration of planned gifts. In addition, the office offers assistance in outright gifts of specific assets.

Pennsylvania State University Philanthropic Fund (PSUPF): Entity established to process charitable contributions from donors which require recipients to hold 501(c)(3) tax status.

R-coded gifts: Gifts booked by University Development with allocation codes beginning with an R to indicate they are research-related.

Staff Principal: Primary development staff member responsible for coordinating the University's philanthropic relationship with a prospect ultimately leading to a major gift solicitation.

Stewardship Report: States how funds were used, and may include a general financial report, a brief summary of how the funding was used, and/or the impact of the gift. A stewardship report may not be a detailed technical report. However, if publications result, copies of such publications may be shared with the donor. In addition, confirmation of proper utilization of funds is permitted.

Unassigned Prospects: Donor individuals and organizations that do not currently have a Development Officer assigned to manage the University's relationship.

University Development (UD): University organization responsible for securing private donations from alumni, friends, parents and corporations/foundations.