Do the funds meet ALL five of the following criteria?

1. Resources donated in a non-exchange transaction in support of broadly-defined activities
2. Detailed reports are not required—neither periodic or final, nor fiscal or technical
3. No provisions (delays, advance notice) are imposed by the donor concerning publication of data and information derived from the activity
4. There is no specific time limit on the expenditure of funds
5. Copyright or patent rights are not retained by the donor

YES

This is a Gift
(Fund 233)
Contact General Ledger

NO

Is ALL of the work routine and repetitive with minimal intellectual interpretation of results (does not require expertise of a specific individual), provided to many different purchasers, and follow standard pricing (e.g., a published price list)?

YES

This is Sales & Service
(Fund 136)
Contact Purchasing

NO

Sponsored Programs:

- Grants, contracts, cooperative agreements, etc., in which there is a mutual joining of interests between an external agency and the institution in pursuit of common objectives
- Usually require specific deliverables as well as technical and financial reporting
- May require the expertise of a specific individual
- Funds must be utilized for the purpose for which they were awarded

This is a Sponsored Program
(Fund 133 or 144)

You may have a sponsored program
Contact the Office of Research and Sponsored Programs (ORSP)

*Final determination will be made by the Controller in consultation with the Office of Research and Sponsored Programs and General Ledger

UW System Policy G2 - Extramural Support Administration

UW System Financial Administration - Accounting and Budget Control - Chart of Accounts