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## EVALUATIVE FACTORS FOR GRANTS VS. GIFTS

The following list is a summary of evaluative factors to be used in determining whether an award is considered a grant or a gift. The list is not exhaustive or a substitute for professional judgment. The factors shaded in gray may require balanced consideration of

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**A financial report is expected or required by sponsor** - A financial report may be provided as evidence of responsible stewardship. This requirement is not sufficient in itself to distinguish a gift vs. grant.