exception: scholarship grant will be assigned account in the 4xxxxx series and counted as restricted gift.

<table>
<thead>
<tr>
<th>GRANT</th>
<th>CONTRIBUTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Method of money delivery controlled by organization or person providing funds e.g. Reports must be filed electronically and funds wired.</td>
<td>1. Method of money delivery controlled by Marquette e.g. Money received in check from and deposited in general checking account.</td>
</tr>
<tr>
<td>2. Service must be performed for payment to be rendered.</td>
<td>2. Nonreciprocal or service <strong>not</strong> required before payment</td>
</tr>
<tr>
<td>3. Beginning and end dates are specified.</td>
<td>3. More generalized time period for use of funds</td>
</tr>
<tr>
<td>4. MU is required to file detailed program or financial reporting as specified by the donor.</td>
<td>4. Reporting is initiated by MU not donor (acknowledgement).</td>
</tr>
<tr>
<td>5. Marquette asserts that it is seeking funding in exchange for specified benefits.</td>
<td>5. Marquette asserts that it is soliciting the funding as a contribution.</td>
</tr>
<tr>
<td>6. Funding source asserts that it is transferring resources in exchange for specified benefits.</td>
<td>6. Funding source asserts that it is making a donation.</td>
</tr>
<tr>
<td>7. Funding source includes funding of indirect (overhead) costs.</td>
<td>7. No indirect costs are specified.</td>
</tr>
<tr>
<td>8. Unspent funds must be returned to the funding source as required by the funding source.</td>
<td>8. Unspent funds are not returned to funding source.</td>
</tr>
<tr>
<td>9. Private Investigator is involved with the project.</td>
<td>9. Department representative is the highest level in the department.</td>
</tr>
</tbody>
</table>

**Note:** More than one of the seven criteria must be met to make the final determination of whether funding is a grant or contribution. Therefore, meeting one criterion such as the documentation calls the funding a contribution or a grant is not sufficient to make the determination. Additionally, who solicits the funding does not drive the decision.