

# Software Gifts – highly complex

## Considerations from CASE Management and Reporting Standards:

- **Contact DIS** as soon as there is the slightest possibility of a gift of software.
- **Value to the institution:** Must serve the academic or research purpose of OU
- **Gift value:** Donor to provide OU with the value of the gift at the educational discount price.
- **Maintenance / License agreements:** Generally considered contributed services and are not to be counted.
- **Fees:** Fees charged to OU for the license is to be deducted from gift value.
- **Revocation of gift:** Must be irrevocable transfer to OU.
- **Counting licenses:** Licenses of software can be counted if it meets the criteria stated above.
- **Perpetual license:** Can be counted only in the year that the gift is originally given. In the case of perpetual licenses or renewable licenses, if the software has no upgrade or substantive change, it cannot be counted in subsequent years.
- **Software upgrades:** If company donates free upgrades to the software in subsequent years with a higher established value, the difference in value can be counted.
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