

CASE Management and Reporting Standards

CASE = Council for Advancement and Support of Education

CAE = Council of Aid to Education

The following information is taken from: CASE Management and Reporting Standards – Third Edition

These standards relate only to the amounts that an institution should report in its fund-raising management reports submitted to CASE and CAE. These standards are not intended to affect the revenues and fund balances of the institution's published financial statements. Information recorded in an institution's advancement system (BSR), is just that – information. These systems may well interface with an institution's accounting system, yet should not serve as a replacement for it.

CONTRIBUTION DEFINITIONS

CASE's goal is to ensure institutions report only those transactions that involve true philanthropic intent. For CASE and CAE reporting purposes there is no need to distinguish between a gift and a grant. However, in its continuing efforts to ensure that fund-raising reports are as consistent as possible across institutions, CASE provides the following general definitions:

- **Gift:** a contribution received by an institution for either unrestricted or restricted use in the furtherance of the institution for which no commitment of resources or services, other than possibly, committing to use the gift as the donor specifies.
- **Grant:** a contribution received by an institution for either unrestricted or restricted use in the furtherance of the institution that typically comes from a corporation, foundation, or other organization, rather than an individual. Grants generally fall into two categories:
 - a. **Non-specific:** a grant received by the institution that did not result from a specific grant proposal. (Example: Grant from Wisconsin Community Foundation for the Infinity Campaign)
 - b. **Specific:** a grant received by the institution resulting from a grant proposal submitted by the institution. The institution commits resources or services as a condition of the grant. The grantor often requests an accounting of the use of the funds and of results of the programs and projects undertaken. The grantor's requirement of regular status reports or other reports does not negate the philanthropic (and countable) nature of a specific grant.
- **Contract:** an agreement between the institution and another entity to provide an economic benefit for compensation. The agreement is binding and creates a quid pro quo relationship between the institution and the entity. **Contracts are excluded from an institution's fundraising totals.**

A clinical trial is an industry-sponsored organized medical study (with protocol reviewed and approved by the appropriate review board) of new or existing drug, medical device or biological treatment on people or animals for the purpose of identifying the potential beneficial effect on treating human or animal illness and or determining safety and efficacy. For the purposes of these standards, **a clinical trial is a contract, and is excluded from the official fundraising totals.**

- Exclusions – (for the complete list see pages 25-27)
 - Earned income
 - Government funds (whether local, state, federal or foreign)
 - Investment earnings on gifts
 - Contracts revenues including clinical trial
 - Alumni Dues

GIFT SOURCES

Sources of gifts are those entities (individual or organizations) that transmit a gift or grant to the institution.

- Corporations
- Foundations – this includes personal and family foundations and other foundations and trusts that are **private tax exempt entities operated exclusively for charitable purposes**. Examples: Sybil B. Harrington Trust, The CH Foundation, Kellogg Foundation, the American Heart Association.
- Individuals
- Fundraising Consortia (United Way, United Negro College Fund)

DONOR PURPOSES (for complete definitions see pages 61 -65)

Gifts recorded under “Current Operations” are outright gifts given specifically for current operations, including those restricted to a specific current use, such as the maintenance costs of a particular department or research in a designated field.

- Unrestricted
- Restricted – Subcategories:
 - Academic Divisions
 - Faculty & Staff Compensations
 - Research – gifts for current operations that are restricted for scientific, technical and humanistic investigation (excluding clinical trial). The category includes private grants for individual and or project research as well as grants for institutes and research centers. In does not include corporate grants for programs in which grantor receives a product or service commensurate with the fee paid (contracted sponsored research). In does not include government grants for sponsored programs.
 - Public Service and Extensions
 - Library
 - Operation and Maintenance of Plant
 - Student Financial Aid
 - Athletics
 - Other restricted
- Outright gifts for Capital Purposes
- Planned/Deferred gifts