

CASE InsightsSM on Voluntary Support of Education [United States]

Guidance Document

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Introduction

The CASE Insights on Voluntary Support of Education (VSE) Survey and *CASE Global Reporting Standards*

This guidance document is intended to help participants complete the VSE survey, CASE Insights' philanthropy survey for U.S. higher education institutions. The survey aligns with the [CASE Global Reporting Standards](#).

The *CASE Global Reporting Standards* represents worldwide standards for recording institutional fundraising outcomes. It includes a definition of what constitutes educational philanthropy and important guidance around gift counting, funds received, new funds committed, and donor control and influence. The publication is available for purchase in print and digital editions. Learn more on the [CASE Global Reporting Standards webpage](#).

Resources

Survey Documentation

The online survey form includes instructions and many of the row and column headers in the questions are clickable and will open pop-up help windows. You may need to allow pop ups for the VSE survey website in your browser to view them.

You can find additional resources on the [VSE Survey Documentation and Support webpage](#), including:

- Information on the different versions of the survey (full/partial, and minimal) and what data are required for each.
- A PDF with the VSE survey questions.
- An Excel data collection grid that you can use to gather your data before entering them online if you wish to do so.
- A link to a calculator for determining the IRS tax deduction value of irrevocable deferred gifts (charitable gift annuities, charitable remainder trusts, pooled income funds, and remainder interest in property).

Contact the VSE Staff

- Email: vse@case.org
- Phone: +1 (917) 336-4023

Getting Started

Access to the VSE Survey

The VSE survey must be completed and submitted via the [CASE Insights survey website](#). The site requires a user account that is separate from your general CASE website member account. To request a new survey user account or make changes to your institution's existing survey contacts, email the [VSE staff](#).

Activating the Survey for Data Entry

After logging into the CASE Insights [survey website](#), click on the active VSE survey on the home page. This takes you to the survey menu. In the Survey Status section at the top, check the box that says, "My institution **WILL** complete this survey." This activates the survey for data entry. Your institution's survey contacts will receive reminders about the survey until it is submitted.

Opting Out

If you choose not to participate, check the Survey Status box that says, "My institution **WILL NOT** complete this survey." You will no longer receive survey reminders. You will be invited to participate in the next survey cycle.

Survey Validation and Submission

Checking Your Survey for Errors

The survey has error checks that run automatically when you try to submit your survey. (See [Submitting Your Survey](#) below.) You can also manually check your survey for errors if you wish by going to the Completion Process section at the bottom of the survey menu and clicking, "Check your survey for common problems." Note that you will see errors for any required questions that you have not yet answered in addition to any errors you have on completed questions, so you may wish to wait until you are close to completion to manually run error checks.

There are three error levels:

- Fatal errors (skull icon) must be fixed before you can submit your survey.
- Serious errors (exclamation point icon) must be fixed or annotated before you can submit your survey. To annotate click, "Add Comment."
- Warnings (question mark icon) require no specific action but indicate data may be out of the ordinary and deserve your review.

Error messages tell you which sections and specific questions have errors along with more details about the issue. Click to return to the section/question with the error or the survey menu. You will see the failed validation within the section near the upper right. The survey menu will show error-level icons next to sections that have errors.

After you fix your errors, you must return to the Completion Process section of the survey menu and re-run the error checker to clear them. Failed validation messages and error icons do not disappear until you do so. If you still have remaining errors and need assistance on how to resolve them, email the [VSE team](#).

Submitting Your Survey

When you have finished your survey, check the Survey Status box that says, “My survey is **complete** and ready for review.” The built-in error checks will run automatically. If you receive any error messages, you must correct or annotate the errors. (See [Checking Your Survey for Errors](#) above.) **Your survey is not submitted for review if it has errors.**

After you have made your corrections, re-check the box to indicate your survey is complete. If no errors remain, your survey will be submitted for review, and you will see a confirmation notice onscreen.

Email the [VSE team](#) if you need assistance with errors.

Survey Versions

To participate in the VSE survey, the following sections are required on all versions:

- Section 1. New Funds Committed
- Section 2. Enrollment, Endowment, Expenditures, Characteristics
- Section 3. Funds Received (Full/Partial OR Minimal Version)
- Section 4a. Additional Required Questions

Survey participants will be prompted to select whether they wish to complete the full/partial or minimal version of the survey, which only affects section 3, and which optional sections/questions they wish to complete. All forms of the survey count as full participation in the program. (See [Full/Partial Version vs. Minimal Version](#) and [Choosing Optional Sections/Questions](#) below.)

If you select that you do not want to complete an optional question, it will be hidden from your survey form. You can go back and select that you do want to complete it if you change your mind.

If you switch survey versions after you begin entering data, only the data in the version that is selected in the “Select” section of the survey when you mark your survey “complete and ready for review” will be saved. Any data in the unselected version will automatically be deleted upon submission. You do not have to manually remove any data. This only affects Section 3 of the survey.

If you need help, please contact the [VSE staff](#).

Full/Partial Version vs. Minimal Version

Only section 3, Funds Received, varies between the survey versions. See [Section 3 Minimal / Section 3a, b, & c Full/Partial](#) below for more information about the sources and purposes of gifts reported in these sections.

- **Minimal Version:** Section 3 collects Total Funds Received by Source, Total Funds Received by Purpose, and the face value and number of newly established Irrevocable Deferred Gifts (Charitable Gift Annuities, Charitable Remainder Trusts, Pooled Income Funds, and Remainder Interest in Property).
- **Full/Partial Version:** Section 3 is divided into three parts.
 - 3a – Funds Received by Source for Current Operations, Unrestricted, and Restricted
 - **Partial Version:** Only the totals for Current Operations, Restricted, gifts are entered.
 - **Full Version:** Current Operations, Restricted, gifts are further broken out by their donor-designated uses.
 - 3b – Funds Received by Source for Capital Purposes
 - Outright Gifts for Property, Buildings, & Equipment; Endowment, Unrestricted; Endowment, Restricted; Loan Funds
 - Newly established Irrevocable Deferred Gifts (Charitable Gift Annuities, Charitable Remainder Trusts, Pooled Income Funds, and Remainder Interest in Property). Face Value, IRS Tax Deduction Value, and Number of Gifts all required.
 - 3c – Funds Received: Gift Totals. This section auto-totals and only needs to be saved. There is no data entry. **Any time you make a change in section 3a or 3b, you must re-save section 3c.**

Visit the [VSE Survey Documentation and Support webpage](#) where you can download a PDF with all the survey sections and questions to review and compare.

Choosing Optional Sections/Questions

You can select which optional sections/questions you wish to complete. Those you do not choose will be hidden from your survey menu. You can return to your selections and change them. The objective is to have the survey conform to your intentions and prevent it from displaying questions you would find distracting and do not want to answer.

Required Sections

Section 1. Enrollment, Endowment, Expenditures, Characteristics

A. Enrollment, Endowment, Expenditures

ENROLLMENT: Count enrollment as of the beginning of the academic year being reported (i.e., fall of 2023 for the report covering the 2023-24 fiscal year). All students (except continuing education) are counted: full-time, part-time, resident, extension, nondegree. (DO NOT convert part-time students to full-time equivalents.)

FULL-TIME EQUIVALENT ENROLLMENT: Count the FTE enrollment figure as of the beginning of the academic year being reported (i.e., fall of 2023 for the report covering the 2023-24 fiscal year). If the FTE figure is not available, use the formula: the sum of all full-time students plus one-third of the number of part-time students (e.g., three part-time students equal one full-time student).

ENDOWMENT/LONG-TERM INVESTMENTS: Report the market value of the endowment as of the end of the reporting year. Include all the following:

- **True endowment:** funds provided the institution, the principal of which is not expendable by the institution under the terms of the agreement that created the fund.
- **Term endowment:** similar to true endowment except that all or part of the funds may be expended after a stated period or upon the occurrence of a certain event as stated in the terms governing the funds.
- **Quasi-endowment:** funds functioning as endowment - funds given to

the institution "with no strings attached" or surplus funds that have been added to the endowment fund, the principal of which may be spent at the discretion of the governing board.

- Public institutions should include the combined endowment of the foundation and the institution.

EXPENDITURES: Include all expenditures for Instruction, Research, Public Service, Academic Support, Student Services, Institutional Support, Scholarships and Fellowships, and Operation and Maintenance of Physical Plant. **Exclude** Auxiliary Enterprises, Hospital Services, and Independent Operations. Public institutions should enter the combined expenditures for the foundation and the institution.

B. Characteristics

Are hospital or medical facility data included in your survey?

Use drop-down to answer yes or no.

In what decade did your institution first employ full-time development/fundraising staff?

Use drop-down to select a decade. It is okay to estimate. There is also an option for Unknown.

C. Comprehensive Campaign

Is your institution in the silent or public phase of a comprehensive campaign?

Use drop-down to answer yes or no.

Section 2: New Funds Committed

Details can be found in Section 4.1 of the *CASE Global Reporting Standards*. See also: [Appendix A](#).

A. Number of Hard-Credit Donors: You may count a donor on all three rows if more than one type of new fund was committed by that donor. If a donor made multiple payments or pledges during the fiscal year, count the person only once per row.

B. Value of Commitments or Payments: Report the dollar amount in Column B.

Types of Commitments

- 1. New Pledges:** Report the total amount of new pledges made during the reporting year, whether paid or partly paid this year, payable in future years, or both, on this line. (The 2022-2023 standard of only counting the first five years of a multi-year pledge has been changed. Count the full amount of multi-year pledges.)
- 2. Outright Gifts (Not Associated with a Pledge):** Report these contributions here and in Funds Received. Include outright gifts from living individuals not pledged this year or in a previous year, realized bequests not documented this year or in a previous year, and the face value of irrevocable deferred gifts (charitable gift annuities, charitable remainder trusts, pooled income funds, and remainder interest in property) newly established or added to in the reporting year.
- 3. New Revocable Bequest Intentions:** If you can value a bequest intention, count it here. You must have a formal commitment from the donor. The donor must be 65 years old or older at some point during the reporting year. If someone makes a bequest intention, and it is fully realized in the same year, count it here on line 3 but not on line 2 in this section. Do count it in Section 3 (Funds Received) as a realized bequest. Do not include new CRTs, CGAs, etc. here; they go in Row 2.

Section 3 (Minimal Version) or Sections 3a, 3b, & 3c (Full/Partial Version): Funds Received

See [Full/Partial Version vs. Minimal Version](#) above for information about the differences between section 3 in the Minimal and Full/Partial Versions of the survey.

If you want to switch versions of the survey and already have data in section 3 (Minimal) or 3a, 3b, or 3c (Full/Partial), you must delete the data in those sections before switching. See [Survey Versions](#) above for instructions.

The following definitions for Sources of Gifts and Purposes of Gifts apply to all versions of the survey.

Definitions: Sources of Gifts

A. Alumni: Report here giving by former students – full- or part-time, undergraduate or graduate – who have earned some credit toward one of the degrees, certificates, or diplomas offered by the reporting institution.

Examples: An individual who completed only one semester or even only one degree-credit course with passing grades may be included in the "Alumni" category. An

individual who matriculated but did not complete the semester or who enrolled in a special course that did not carry credit toward a degree, diploma, or certificate should not be included in the "Alumni" category.

B. Nonalumni Individuals: Report here hard-credit gifts from persons who are not classifiable as "Alumni."

C. Foundations: This column includes personal and family foundations and other foundations and trusts, including community foundations (but not donor-advised funds) that are private tax-exempt entities operated exclusively for charitable purposes. It does not include company-sponsored foundations, which fall under the category "Corporations."

D. Corporations: This column includes corporations, partnerships, and cooperatives that have been organized for profit-making purposes, including corporations owned by individuals and families and other closely held companies. This column should also include gifts from company-sponsored foundations, gifts from industry trade associations, and the corporate component of matching gifts.

E. Donor-Advised Funds: This column is for reporting gifts hard-credited to Donor-Advised Funds (DAFs). Do not credit the individual for such gifts, and do not include them in foundations or companies, regardless of where the assets are managed. DAFs managed by the institution also fall into this category. Only report as gift income payments made by university-sponsored DAFs, not the funds used to establish them.

F. Other Organizations: Report here gifts from all organizations not defined as "Foundations," "Corporations," or "Donor-Advised Funds." These would include entities previously coded as religious organizations or fundraising consortia as well as civic organizations, or other charities or universities. Do not include DAFs here, even if you did on previous surveys. Do not include funds from governmental agencies.

Definitions: Purposes of Gifts

1. Current Operations, Unrestricted: This refers to funds received without any restriction placed on their use by the donor(s). In cases where the donor expresses a preference for the gift's use but leaves the decision to the institution, report the gift as unrestricted. Even if the institution subsequently designates the gift for a particular purpose, the fact that the donor did not restrict its use means it is an unrestricted gift. In many institutions, this category houses "Annual Fund" or "Regular Giving" accounts. For purposes of these standards, report matching funds received from organizations as unrestricted unless the matching organization states otherwise. Some college and university foundations may categorize unrestricted

funds as those that can be spent at the discretion of the foundation. Unrestricted funds here apply to all funds for which the donor has not designated a specific unit/recipient area and that the institution or foundation can spend for purposes of its choosing.

2. Current Operations, Restricted: Funds that the donor restricts for use in a particular department or a specific use. Do not include gifts to endowment, even if they have no further restrictions on them. Gifts for or of property are also excluded from this category. (See [Definitions: Designations of Restricted Gifts for Current Operations or Endowment](#) below for specific use categories.)

3. Endowment, Income Unrestricted: Funds that the donor restricts to endowment with no restrictions on use of income.

4. Endowment, Income Restricted: Funds that the donor uses to establish or add to an endowment restricted to a specific use, such as to endow a scholarship or faculty chair. (See [Definitions: Designations of Restricted Gifts for Current Operations or Endowment](#) below for specific use categories.)

5. Property, Buildings, & Equipment: Outright gifts of either real or personal property for the use of the institution; gifts made of or for buildings, other facilities, equipment, and land for use by the institution. Cash designated to procure this type of property.

6. Loan Funds: If the institution has loan funds, which are funds used to loan money to students or staff, and a donor makes a gift to add to the fund, count that here.

7. Irrevocable Deferred Gifts: Count only newly established *irrevocable* Charitable Remainder Trusts (CRTs), Charitable Gift Annuities (CGAs), Pooled Income Funds, and Remainder Interest in Property. For the minimal version of the survey, enter the full, face value of such gifts, as well as the number. For the full and partial version of the survey, the face value, the IRS tax deduction value, and the number of such gifts are required. See [Irrevocable Deferred Gifts](#) below.

Definitions: Designations of Restricted Gifts for Current Operations or Endowment

Institutions that are completing the full version of section 3a and those answering optional question 4b. I., Gifts to Endowment with Income Restricted, should use the categories below. See *CASE Global Reporting Standards, 4.2.2, Fund Designations/Restricted*.

1. Academic Divisions: Funds that the donor restricts for use in a particular

academic division of the institution, but upon which no further restriction has been placed, or that the donor has restricted for academic support services, such as academic advising or skills tutoring. Report funds received made to support lecture series or consultants under “Other.”

2. Faculty/Staff Compensation: Funds that the donor has restricted for faculty and staff salaries and employment benefits. This includes funds received in support of sabbatical and other professional leaves for institutional employees. As an accounting convenience, you may credit funds made available for salaries and for graduate and doctoral assistantships as part of a larger grant for support of a research project under the “Research” category. If an individual or organization channels funds through the institution to support a faculty or staff member specified by the individual or organization, these funds are not gifts and should not be reported. Report funds received made to support lecture series or consultants under “Other.”

3. Research: Funds that the donor restricts for scientific, technical, and humanistic investigation. This category includes philanthropic research grants for individual and/or project research as well as grants for institutes and research centers. It includes some payments processed through the Offices of Sponsored Programs and Research, and it can also include some grants received from private and public universities and nonprofit organizations. As an accounting convenience, you may credit funds made available for salaries and for graduate and doctoral assistantships as part of a larger grant for support of a research project under the “Research” category. Much sponsored research is philanthropic and not contractual, so it falls under the heading of “Grants.” A key determinant of whether something qualifies as a philanthropic research grant is whether the institution and/or its staff or faculty members own the intellectual property or results generated from the research, or otherwise can patent (if any), use, distribute or publish the results or other products of the research process. It does not include governmental research grants or pass-through governmental research grants that route through another university or nonprofit organization. It does not include corporate grants for programs in which the grantor receives a product or service commensurate with the fee paid.

4. Student Financial Aid: Funds the donor has restricted for financial aid to students. Such aid includes need-based and merit scholarships, graduate fellowships, athletic scholarships, student awards and prizes, and contributions made in support of student work-study arrangements. As an accounting convenience, you may credit funds made available for graduate and doctoral assistantships as part of a larger grant for support of a research project under the “Research” category if the funds originate as part of a philanthropic gift or grant as above under “Research.” Note: If an individual or organization channels funds

through the institution to support a specific named student, these funds are not gift funds and should not be reported. If a student recipient undertakes specific activities of economic benefit to the funder (e.g., research projects, work placements, etc.), do not report these funds as gifts.

5. Student Affairs/Life: Funds the donor gave to the university that were restricted for activities related to student affairs and/or student life. This might include funds received in support of campus life, such as community services, student clubs, Greek affairs, student conduct, student leadership, co-curricular programming, student government/student union, counseling, health, wellness, residence life, dining services, diversity, equity, and inclusion, or career services. Do not include gifts directly to entities such as those supporting Greek life unless they were gifted to the university with a restriction. Gifts directly paid to organizations other than the institution itself should not be included.

6. Athletics: Funds the donor restricted for athletics, including intramural and extramural activities. Note: Report contributions to support the academic departments of health, physical education, and recreation under “Academic Divisions.” Report gifts for athletic scholarships under “Student Financial Aid.”

7. Other: Funds designated for auxiliary enterprises, independent operations, hospitals, clinics, libraries, operation and maintenance of physical plant, and other nonacademic units that do not fall into the above categories. See *CASE Global Reporting Standards*, page 43. Note that athletics is still a separate category on the VSE, even though in the standards athletics is in the category “Other.”

Irrevocable Deferred Gifts

Report only these specific types of gifts: newly established Charitable Remainder Trusts (CRTs), Charitable Gift Annuities (CGAs), Pooled Income Funds (include additional contributions made to an existing pooled income fund), and Remainder Interest in Property.

Section 3, Minimal Version: Count irrevocable deferred gifts at their face value by type of donor—either alumni or nonalumni—in question A. Count the total face value of all such gifts in question B, row 9.

Section 3b, Full/Partial Version: Both the face value and the tax deduction the donor was allowed by the IRS are required. The face value is the official total. Each gift should be attributed to a donor type—either alumni or nonalumni.

Both versions: There is a line to report the number of these instruments established in the reporting year.

The following are **not** irrevocable deferred gifts:

1. *Pledges and bequest intentions* (Report in Section 2. New Funds Committed)
2. *Gifts of Life Insurance* (If the institution is the owner and beneficiary, report the instrument as an outright gift at its cash-surrender value. If the donor makes payments on premiums in future years, those are simply outright gifts restricted to “Other.” If the institution receives a payment from a policy it did not own, that is an outright gift from the decedent, but it is not a bequest.)
3. *Gifts from IRAs* are outright gifts from the individual.
4. *Payments on pledges* are also simply outright gifts.

Grand Total/Gift Income Summary

Section 3, Minimal Version: Grand Total Support by Type of Donor in Question A and Grand Total Support by Purpose in Question B must be the same.

Section 3c, Full/Partial Version: The Gift Income Summary displays total gift income by source and purpose using the values entered in sections 3a and 3b. Row 4 displays the Official Grand Total, which includes Irrevocable Deferred Gifts at face value, by each source and by all sources.

You do not have to enter data into section 3c, but you must open and save the section after completing sections 3a and 3b. **If you adjust any figures in sections 3a or 3b, you must return to section 3c and re-save it.**

Section 4a: Additional Details

Do not count any soft credits in this section. You may do so in some of the questions in section 4b.

A. Contributions from Alumni

A. Number of Legally Contactable Alumni: An individual who is not marked as deceased, for whom you have a means of contact (phone, postal address, or email address), and who does not have a total “no contact” status (for any purpose or by any means). Another way to interpret this definition is that there is nothing that restricts you from legally contacting this person because you have at least one of the three means of contact and the person is not marked as “opted-out.” A person who asks not to be solicited but receives other communications is not considered opted out.

B. Number of Alumni Solicited: Number of individuals in the given category who were contacted in some formal manner (email, mail, phone call, visit, etc.) during the reporting year. Number solicited must be lower than number of legally contactable. Most institutions do not solicit all their contactable alumni (e.g., those who are contactable but request not to be solicited).

C. Number of Hard-Credit Alumni Donors: Number of individuals who made one or more hard-credit contributions during the reporting year. Prior to 2022 in the survey, you also counted soft credit (spouse/legal partner credit) in number of donors. There is a place to do that in section 4b. Do not add those soft credits in here.

B. Bequests (Realized)

Include realized bequests, not bequest intentions, which may be reported in Section 2, New Funds Committed. Make sure the bequests listed below are also reported in section 3, and credited to the decedent, either an alumnus or a nonalumni individual.

- A. Total number of donors (decedents)
- B. Total amount (\$) of gifts received from realized bequests

C. Largest Donor Totals

Report accumulated totals for the year including any newly established irrevocable deferred gifts (charitable gift annuities, charitable remainder trusts, pooled income funds, or remainder interest in property) at face value.

So, if a donor writes multiple separate checks during the year, it is the sum of those gifts that should be used to determine if the donor is one of the three largest. The funds should be hard-credit amounts. If there are fewer than 3 of a type of gift, enter zero in the remaining cell or cells.

1. **Living Individuals:** Total gift amounts from the three largest living individual donors in descending order. Use hard credit.
2. **By Bequest:** Total gift amounts from the three largest estates in descending order. Credit gift to the decedent, not to an organization.
3. **Donor-Advised Funds (DAFs):** Total gift amounts from the three largest DAF donors in descending order. Count funds paid from accounts within DAFs to your institution, regardless of whether the DAF was managed by a company, a community foundation, or your own institution. If one account within a DAF made more than one payment in this fiscal year, count the total amount given to

determine if it qualifies as one of the largest DAF donors.

Do not count all contributions from the DAF here. Count the contributions from specific accounts within a DAF, where you likely soft-credited one individual or entity.

4. **Foundations:** Total gift amounts from the three largest foundation donors in descending order.
5. **Corporations:** Total gift amounts from the three largest corporate donors in descending order.

Optional Sections/Questions

Section 2b Advancement Investment

These advancement functions, and the expenditures made to fulfill them, occur within sets of organizational frameworks, legal entities, program structures, and names that vary from institution to institution. As a result, completing this survey may require the collection of data from beyond the centralized advancement unit at your institution.

Advancement Expenditures and FTEs

These correspond to the rows in **Question A and Question B in Section 2b**. The columns A-D are covered in the next section, [Advancement Functions](#).

Question A: This grid is about financial expenditures. (Staff FTEs are reported in Question B.)

1. Salaries

In this row, include the cost of salaries, even if these are paid for centrally. Allocate salary costs by functions described below in [Advancement Functions](#). So, the salary of a single employee may be spread over multiple functions. The salaries by function should correspond to the FTEs by function in Question B. Report the salary costs (exclusive of employment benefits, which go on row 2) of full-time, part-time, and temporary employees. Only include employees who receive W-2 forms. EXCLUDE salaries of presidents and heads of academic units. Do NOT report all support staff under Advancement Management/Advancement Services. If someone worked part of a year, prorate the salary accordingly. You may round to the closest month.

2. Benefits

- Report the share of benefits paid by the institution for the salaries and

wages reported on row 1.

- These benefits usually include social security; medical, disability, and life insurance; and retirement plan contributions. Professional staff benefits may also include car allowances, housing subsidies, memberships, and other perquisites. Report these even if they are paid for centrally.

3. Current Operations Expenditures (Exclusive of Salaries and Benefits)

Expenditures to be **included**:

- postage and delivery services
- telephone and personal communication devices, such as cell phones
- printing and duplicating, both in-house and contracted
- travel including transportation, tolls, mileage, parking fees, lodging, meals, conference fees and incidentals
- meeting and entertainment costs
- professional fees and honoraria for fundraising counsel, commercial fundraisers, consultants, wealth screening, attorneys, realtors, escrow agencies, writers, designers, advertising and public relations agencies, and the like
- fees paid to student workers
- general office supplies, equipment, and software valued at under \$5,000
- subscriptions and memberships
- training

4. Capital Expenditures (Equipment and Software Valued at \$5,000 or More)

These expenditures may be amortized over a three-year period.

Expenditures to be **included**:

- Specialized equipment and software supporting the functional activities of Advancement; i.e., calling systems, donor management software (BSR, Raisers Edge, Donor Perfect), planned giving software (Crescendo Gift Legacy), public relations software (Kintera, RSS), including licensing and technical support for implementation and upgrades.

Expenditures to be **excluded**:

- Renovations, alterations, or improvements to office space

- standard office equipment found in any well-furnished administrative office - tables, desks, chairs, lamps, and the like

5. Total Expenditures:

This row auto totals on the online survey and is the sum of rows 1-4.

Question B. This question is about FTEs. (Salaries and benefits are reported in **Question A.**)

1. Advancement Staff FTEs:

Using the functional categories you used for expenditures, report FTEs here. You can use up to two decimal places to report personnel distribution. For example, if you have 4 full-time and 3 half-time staff working in a functional area, you would enter 5.50. Treat new hires and employees who left the institution the same way. If someone worked, for example, 9 months of the year, count the person as 0.75 FTE. The time of a single employee may be distributed over more than one functional area. Only include staff who receive W-2s. Report the expenditures for outside counsel and student workers under expenditures in row 3 of Question A, but do not report these individuals as staff in Question B or as part of salaries in Question A.

Advancement Functions

These correspond to the columns in **Questions A, B, & C** in Section 2b. (The rows corresponding to types of expenditures and FTEs, are covered above.)

A. Fundraising/Development

The primary purpose of this activity is to secure philanthropic gifts in support of the institution. Advancement units included under this section should include (where present at an institution) the annual fund, major/principal gifts, planned giving, donor relations, including corporate and foundation relations, central development, college-based development, and educational fundraising campaign management. The fundraising costs to be reported include those incurred by central development, campaigns, institutionally related foundations, academic units, athletic associations and their affiliate organizations, and fundraising consortia.

Expenditures to be **included**:

- cultivating and soliciting actual and prospective donors, including reimbursed expenditures incurred by the president, faculty, non-

advancement staff, or volunteers

- donor relations
- marketing and communications for fundraising activities
- preparing, producing, distributing, and evaluating fundraising print and electronic literature, such as websites, newsletters, brochures, case statements, and proposals
- enlisting and servicing fundraising volunteers and volunteer groups, including the costs of meetings, travel, communication mechanisms, service recognition, and other supplies
- volunteer expenses in connection with fundraising/development functions, but only if billed as a direct cost
- fundraising events, such as luncheons, dinners, golf tournaments, benefit concerts, auctions, and the like
- evaluating philanthropic capacity, including advancement counsel, feasibility studies, organizational assessments, and data screening
- acceptance of gift instruments, including professional advisors such as legal or counsel, appraisers, special asset experts

Expenditures to be **excluded**:

- database management, reporting, prospect research, and gift processing (these should be reported under “Advancement Services”)
- administering gift revenue after it has been received and acknowledged, including costs incurred for accounting and treasurer functions and the use of external services such as realtors and attorneys to liquidate gifts of real and personal property after they have been accepted
- securing revenue other than private gifts, such as contract revenue, government support, auxiliary enterprise income, tuition, and fees
- conducting activities that are not primarily for the purpose of fundraising

B. Alumni Relations/Affairs

The primary purpose of this activity is to build long-term relationships with alumni to develop champions of the institution’s mission, enhance participation in the institution’s activities, and enhance alumni financial support. The alumni relations expenditures include those incurred in institution-administered programs, independent alumni associations, and programs administered by academic units. Expenditures by alumni relations on fundraising/development, and advancement management/advancement services functions within alumni relations, should be reported under those other disciplines.

Expenditures to be **included**:

- communications and marketing for alumni relations
- publishing, producing, and distributing alumni newsletters and magazines
- creating and maintaining websites, social networking sites and other electronic media targeting alumni
- organizing, promoting, and maintaining memberships in clubs and chapters, including their communications, activities, and special events
- organizing and holding alumni events, such as class reunions, homecoming, and meetings of alumni boards and committees
- volunteer expenses in connection with alumni relations functions, but only if billed as a direct cost
- organizing, promoting, and conducting non-credit instructional programs for alumni
- providing special programs such as alumni travel programs, career counseling, and health and fitness programs
- recognizing the achievements and service of alumni

Expenditures to be **excluded**:

- providing career counseling for students
- recruiting students
- rental operations of alumni facilities
- developing affinity business relationships
- soliciting gifts or conducting alumni donor events (fundraising efforts managed by alumni relations – i.e., annual fund – should be reported under Fundraising/Development)
- advocating the interests of the institution to government agencies and elected and appointed officials
- conducting activities that are not primarily for the purpose of alumni relations.

C. Advancement Services

Advancement Services functions include database management, reporting, prospect research, and gift processing.

Expenditures to be **included**:

- budgeting and resource administration in advancement
- accountability reporting in advancement
- database management in advancement
- maintaining records and lists of actual and prospective donors (alumni, parents, other friends, corporations, foundations, and other organizations)
- identifying prospective donors, including prospect research; peer evaluations; and the acquisition of services, information, and materials that assist in this process

Expenditures to be **excluded**:

- overhead and general operational support provided by the institution for all functions
- functions that may be uniquely assigned to advancement at the reporting institution but are not generally considered advancement functions, such as athletics administration

D. Advancement Management

The primary purpose of this activity is to provide multi-discipline advancement leadership and operational support. The chief advancement officer and his or her support staff should be included under this category.

Expenditures to be **included**:

- strategic leadership, management, and goal setting in advancement
- recruitment and retention of advancement personnel
- volunteer expenses in connection with alumni relations functions, but only if billed as a direct cost

Expenditures to be **excluded**:

- overhead and general operational support provided by the institution for all functions
- functions that may be uniquely assigned to advancement at the reporting institution but are not generally considered advancement functions, such as athletics administration

Question C: Student Workers

In this grid, record fees paid to student workers and the hours students worked. The fees should also be recorded in Question A, Row C (Current Operations Expenditures). If students worked in both fundraising and alumni relations, record the portion of their time in each functional area. If you cannot precisely calculate this, it is okay to estimate. The hours totals should correspond to the fees paid. Hours are not the same as FTEs. They are an aggregate figure that summarize all the hours worked by students for either fundraising or alumni relations.

If you do not have any student workers or you do not wish to answer this question, check “No” next to, “Do you want to answer the next question about student workers?” or leave the question blank. Do not enter all zeroes into this question.

Section 4b: Additional Details (All Versions)

Questions in this section are optional. You may complete all, some, or none of the questions. You may also choose to complete only selected columns in a question, but you must enter data into all the cells in those selected columns. Enter zeros where applicable. Do not leave any cell blank if you are completing a column. You may only leave blanks in columns you are skipping entirely.

A. Contributions from Alumni

If you are able to break down alumni by type of degree(s) earned, you may do so here. You may also report additional soft-credit donors and dollars.

If a married couple or legal partners, both of whom are constituents, make a gift, hard credit the legal donor with the full amount, regardless of which constituent type the person is. Never split dollar amounts. The person who receives soft credit as a donor also gets soft credit for the full dollar amount.

If an organization such as a DAF, family foundation, or company makes a gift that is soft credited to one person in a legal partnership or marriage, the other person in the partnership ALSO gets soft credit as a donor, and that person is also soft credited for the full dollar amount.

Numbers of Individuals and Contribution Amounts

A. Number of Legally Contactable Alumni: An individual who is not marked as deceased, for whom you have a means of contact (phone, postal address, or email address), and who does not have a total “no contact” status. If the individual only opted out of fundraising communications, that person is still counted as legally contactable.

- B. Number Solicited:** Number of alumni who were formally solicited for contributions by postal mail, email, or telephone.
- C. Number of Hard-Credit Donors:** Number of donors receiving hard credit for a gift.
- D. Hard-Credit Dollars:** Amount hard-credited to an alumnus.
- E. Number of **Additional Soft-Credit Donors:**** Number of additional soft-credit donors, whether the hard-credit donor was a person or an organization. Do not count anyone twice. If an alumnus/a already has a hard credit, do not add the person again in soft-credit counts of donors.
- F. **Additional Soft-Credit Dollars:**** Additional soft-credit dollars are reported here. Note that legal partners or spouses of hard-credit donors may be soft-credited for the SAME AMOUNT as the hard-credit donor gave. Both partners may be soft credited for the full amount of gift from an organization. *Do not split dollar amounts in either hard-or soft-crediting.* This means that if, for example, a donor-advised fund (DAF) gets hard credit for a gift, two people might also be soft-credited for the full amount of that gift. In some cases, this could be a substantial amount. That is the nature of soft-credit and is worth bearing in mind when using data.

Types of Alumni

- 1. Multiple Degreed:** Individuals who hold more than one associate's, undergraduate, other postgraduate degree, certificate, fellowship, or residency specific to your institution. Count any individual who meets the criteria of more than one category as Multiple-Degreed.
- 2. 4-Year Undergraduate Degreed:** Individuals who hold one or more 4-year undergraduate degrees from your institution, but no other type of degree or certificate.
- 3. Associate's Degreed:** Individuals that received a 2-year/Associate's degree but no other type of degree from your institution.
- 4. Graduate Degreed:** Individuals who hold one or more graduate degrees, but no other type of degree or certificate from your institution.
- 5. Certificate or Award:** Individuals who received an award or credential and who are not counted in any of the preceding categories.
- 6. Total Degreed Alumni:** This field auto totals.

7. **Non-Degreed Alumni:** Individuals who completed at least one degree-credit course with passing grades, but who are not counted in any of the preceding categories.
8. **Other:** Include honorary graduates who have no other degrees from the institution, post-docs, or any other individuals your institution considers alumni but who are not counted in a preceding category.
9. **All Alumni, without Detail:** If you cannot break down your records using the categories above, but wish to report on soft credit, use this line. The cells above it will grey out.
10. **Total:** This row auto totals. If you opted to report on Row 8 and not provide the preceding row details, line 9 and line 10 will match.

B. Nonalumni Individuals Giving Details

See [question A](#) for column heading definitions. There is no hierarchy in this question. One individual may have a variety of roles at the institution. For example, someone could be a student, faculty, and a board member. The objective of this question is to allow institutions to track participation without omitting someone due to the hierarchy in the standards. Note that this is an optional question that is not intended to violate standards, but, rather, to give institutions a place to record participation among constituencies.

1. **Parents:** Parents or grandparents of current or former students.
2. **Faculty/Staff:** Current or retired faculty or staff members. Retired faculty/staff may still be employed, but they retired from your institution.
3. **Students:** Currently enrolled students.
4. **Other Nonalumni Individuals Not Counted in 1, 2, or 3:** Individuals who are not counted as alumni, parents, grandparents, faculty, staff, or students.
5. **Trustees/Board of Directors:** If someone was a trustee at any time during the reporting year, count the person as a trustee. Do not count trustees emeriti, honorary trustees, or any other person who did not serve as an active trustee this fiscal year. Public institutions should put governing boards here. Foundation boards are covered on row 6.
6. **Public Institution Foundation Board Members:** Current members of the foundation's board of directors.

C. Giving by Alumni Graduation Cohort

Report unduplicated counts of legally contactable degreed alumni by graduation cohort. In Row 8, include all nondegreed alumni—former students and honorary alumni who did not receive a diploma, degree, award, or certificate—regardless of year(s) of attendance.

Count individuals who received multiple credentials from the institution (an undergraduate degree and subsequent professional degree) based on when the first credential was awarded.

In Columns B and C, count both hard- and soft-credit contributions.

D. Gift Bands

D1. Funds Received: Report the value of funds received in the reporting year, based on hard/legal credit. Values of funds received should be counted in the gift band corresponding to the donor's total contributions in the reporting year. If one donor made several gifts, add the amounts together to determine the donor's gift band. Credit realized bequests to the decedent, either under alumni or nonalumni.

D2. Number of Donors: Submit unduplicated counts of donors based on hard/legal credit. Count donors within the gift band corresponding to the total value of funds received from them by the institution in the reporting year. Credit realized bequests to the decedent, either under alumni or nonalumni.

E. Real Property Giving

This question is intended to capture gifts of property that have likely, though not necessarily, increased in value over the cost basis. There may be exceptions, but do not use the question to report contributions of little or no value. Do not include conservation easements on the survey unless they produce income, which is rare. See *CASE Global Reporting Standards*, US 3.3 Non-Cash Gifts, for details on the gifts in this section. Such guidance starts on page 273.

- A. **Number of Transactions:** Count the number of gifts, not the number of donors, if one donor made more than one gift of this nature. For example, if one donor made a gift of two paintings, each valued at \$500,000, count those as two gifts. The value in Column B is \$1,000,000.
- B. **Amount:** Report the total value of gifts in each row.

Types of Real Property: Include non-cash gifts received from individuals that are of a character to appreciate over time.

1. **Securities:** Value marketable securities based on the date of ownership transfer using the relevant rules for determining the legal date of gift and valuation methodology established by the IRS. During the institution's sale of the securities, the value reported is not changed by broker fees, other expenses incurred, or losses or gains realized. Exactly when a donor relinquishes control depends on the method of delivery of the securities to the institution. See *CASE Global Reporting Standards* for details on how to date these gifts and whether to count gifts of closely held stock. CASE recommends not counting closely held stock unless there is a record of past sales.
2. **Real Estate:** Gifts of land for use by the institution. Do not include conservation easements on the VSE survey unless they produce income, which is rare.
3. **Other Real Property:** Other real property gifts include art, manuscripts, book collections, and other items not included in securities or real estate.
4. **Enter Totals without Details on Row 4:** If you cannot break down gifts of tangible property into types, leave rows 1-3 blank, and put totals on Row 4.
5. **Total Real Property:** This row auto totals. If you entered data on Row 4 instead of Rows 1-3, Row 4 and Row 5 will match.

F. Types of Foundations

Report the number of foundations (excluding corporate foundations) and the dollar amount they contributed. If a foundation gave more than one gift, count the entity only once, and add the amounts together.

In this question, distinguish between family and traditional or community foundations. Do not include donor-advised funds here; they are not foundations even if managed by a foundation.

The term "Family Foundation" has no legal definition. The Council on Foundations defines a family foundation as one whose funds are derived from members of a single family, The Council on Foundations suggests that family foundations have at least one family member serving as an officer or board member of the foundation and, as the donor, that individual (or a relative) must play a significant role in governing and/or managing the foundation.

G. Corporations: Forms of Giving

Number and Value of Corporate Gifts

- A. **Number of Gifts/Transactions:** If a single corporation made multiple payments, including multiple matches, count each transaction as a gift rather than each donor.
- B. **Amount \$:** Report the total value of the transactions in Column A.
- C. **Soft-Credit Matching Gift Transactions:** Companies may outsource their matching gift programs to a community foundation, donor-advised fund, or other grantmaking entity. Report the number of these transactions here. They should not be counted as part of corporate giving in section 3a or 3b.
- D. **Additional Soft Credit Matching Gift Dollars:** Report the total value of the transactions in Column C.

Types of Corporate Gifts

- 1. **Cash and Securities (excluding matching gifts):** Outright gifts of cash and securities. Record matching gifts of this nature on Row 4.
- 2. **Company Products:** These are tangible goods that are created and marketed by the corporation itself.
- 3. **Other Company Property:** Include gifts-in-kind that were not manufactured or produced by the donating company.
- 4. **Matching Gifts:** The corporate match for a personal gift to the institution.
- 5. **Total:** This row auto totals and should exactly match total corporate support from section 3C.

H. Software Licenses

If your institution wishes to record software licenses, include them below. *Do not include them anywhere else on the survey.* They are not charitable contributions.

I. Purposes of Gifts to Endowment with Income Restricted

Include both outright gifts to endowment, income restricted, and the face value of all newly established charitable remainder trusts, charitable gift annuities, remainder interest in property, or pooled income funds, all of which are reported in Section 3b Full/Partial or Section 3 Minimal.

Use the definitions from [Purposes of Restricted Gifts for Current Operations or Endowment](#).

J. Support of Intercollegiate (Extramural) Athletics

Note that the total you report here is not comparable to other athletics giving amounts in the VSE survey. In Section 3A and in the question above this one, you report gifts restricted to either intramural or extramural athletics. Here you report only gifts for extramural sports.

In addition, here you would break out gifts of property or for buildings dedicated to extramural athletics or largely used for those teams. This breakout also does not exist anywhere else on the VSE survey.

VSE Results and Additional CASE Insights Services

VSE Publications

CASE publishes an annual brief on VSE key findings as well as an in-depth annual report on trends in voluntary support of U.S. higher education institutions and survey findings. You can find links to VSE key findings (free) and annual reports (for purchase) on the [VSE Data & Research Findings webpage](#).

VSE Survey Data in the CASE Insights Data Portal (Member Benefit)

CASE members can access the past 20 years of institution-level VSE survey data for benchmarking in the [CASE Insights data portal](#), CASE's online comparative reporting resource. There are ready-made reports by the CASE Insights team that users can copy and customize, including the VSE Core Data Report, which has more than 25 columns of data for participating institutions, or users can create their own reports from scratch. Email the [VSE team](#) if you do not have a data portal account and would like to establish one.

Summary Benchmarking Reports (Member Benefit)

CASE member institutions that participate in the VSE survey receive a free summary benchmarking report. The report provides a visual representation of year-over-year trends comparing your institution with a group of peers defined by CASE Insights' algorithm and with all higher education institutions that complete the VSE survey.

Additional Services

CASE Insights offers additional, fee-based options for building solutions and making strategic decisions. For more information visit [Insights for Building Solutions](#) or contact the [CASE Insights Solutions team](#).

Appendix A. Funds Received and New Funds Committed

This is a general guideline for counting gifts. It is not a comprehensive list. This document gives more detailed guidance. Refer also to the [CASE Global Reporting Standards](#). Contact the [VSE staff](#) if you need further assistance.

Count Only in Funds Received	Count in <u>Both</u> Funds Received and New Funds Committed	Count Only in New Funds Committed
<ul style="list-style-type: none"> • Payments on Pledges or Recurring Gifts • Realized Bequests that were Previously Documented 	<ul style="list-style-type: none"> • Newly Established Irrevocable Deferred Gifts – CGAs, CRTs, Pooled Income Funds, Remainder Interest in Property (Face Value) • New Outright Gifts from Living Individuals that Were Not Previously Pledged • New Gifts from Realized Bequests that Were Not Previously Documented 	<ul style="list-style-type: none"> • New Pledges or Recurring Gifts (no longer limited to five years; count full amount) • New Bequest Intentions (Donors Aged 65 yrs. +)