

## Counting External Support Toward Campaign Totals

*Effective July 1, 2008*

The University of Idaho will use the Council for Advancement and Support of Education (CASE) and National Science Foundation (NSF) guidelines to determine external support that will count toward campaign fundraising totals.

### **I. Gifts**

All gifts are counted in fundraising totals. This includes both unrestricted and restricted gifts used in the furtherance of the institution for which the institution has made no commitment of resources or services and no implicit or explicit statement of exchange purchase of services or provisions of exclusive information is given. If the donor receives benefits in return for the contribution, the amount of the gift recorded and reported is reduced by the fair market value of all benefits given according to IRS regulations.

### **II. Grants**

The following two categories of grants are considered philanthropic in nature and thus countable in fundraising totals. The source of these grants can be a corporation, a private foundation, or commission.

- a. Nonspecific grant: a grant received by the institution that did not result from a specific grant proposal. The institution does not commit specific resources or services and is not required to report to the donor on the use of the funds. This type of grant will be designated a gift for internal accounting purposes.
- b. Specific grant: 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, and the grantor often requests an accounting of the use of funds and of the results of the programs or projects undertaken. *Note:* The grantor's requirement of regular status reports or other reports does not negate the philanthropic and countable nature of a specific grant.

### **III. Public Grants**

- a. Grants derived from any federal, state, local, foreign or other governmental entity, or Indian tribe, are not considered external support that is countable toward campaign fundraising goals.

**IV. Contracts**

- a. No contract shall be considered external support that is countable toward campaign fundraising goals. Contracts are 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.

On a quarterly basis, the Office of Corporate and Foundation Relations reviews a spreadsheet created by the Office of Sponsored Programs [www.uro.uidaho.edu/default.aspx?pid=64863](http://www.uro.uidaho.edu/default.aspx?pid=64863) which summarizes grants received from all non-governmental organizations. Grants which qualify for campaign counting as detailed above are identified and the information is provided to the Gift Administration Office for inclusion in the campaign totals.