

## CONTENTS

---

FOREWORD FROM CASE PRESIDENT & CEO .....	xxxi
--	------

LETTER FROM THE WORKING GROUP CO-CHAIRS .....	xxxiii
---	--------

### **SECTION I: About the CASE Global Reporting Standards**

CHAPTER 1. Introduction .....	3
1.1 ABOUT THIS NEW GLOBAL EDITION.....	3
1.1.1 The Global Edition.....	4
1.1.2 Reporting Standards .....	4
1.1.3 Management Guidelines .....	4
1.1.4 Key Changes in This Edition.....	5
1.2 ETHICAL PRINCIPLES.....	6
1.2.1 Donor Bill of Rights.....	6
1.2.2 CASE Statement of Ethics .....	7
1.2.3 Principles of Practice for Alumni Relations Professionals at Educational Institutions.....	8
1.2.4 Principles of Practice for Communications and Marketing Professionals at Educational Institutions.....	10
1.2.5 Principles of Practice for Fundraising Professionals at Educational Institutions.....	11
CHAPTER 2. Definitions .....	15

### **SECTION II: Global Reporting Standards**

CHAPTER 3. Gift Types and Methods of Reporting.....	23
3.1 FUNDAMENTALS .....	23
3.1.1 Gifts, Grants and Contracts .....	23
3.1.2 Donor Control .....	24
3.1.3 Donor Influence .....	24
3.1.4 Exclusions.....	25
3.1.5 Tangible Donor Benefits / Quid Pro Quo Contributions .....	26
3.1.6 Corporate Sponsorships .....	28

<b>3.2 GIFT TYPES AND COUNTING CRITERIA .....</b>	<b>28</b>
3.2.1 Assignment of Income .....	28
3.2.2 Auctions and Other Special Events .....	28
3.2.3 Cash, Checks and Credit Cards .....	29
3.2.4 Virtual Currency .....	29
3.2.5 Royalties .....	29
<b>3.3 NON-CASH GIFTS.....</b>	<b>30</b>
3.3.1 Gifts-in-Kind.....	30
3.3.2 Software and Hardware.....	30
3.3.3 Marketable Securities .....	31
3.3.4 Closely Held Stock.....	31
3.3.5 Life Insurance.....	32
3.3.6 Real and Personal Property.....	32
3.3.7 Wholly Charitable Assets Administered by Others .....	33
<b>3.4 PLEDGES.....</b>	<b>34</b>
3.4.1 Conditional Pledges.....	34
<b>3.5 FUTURE COMMITMENTS .....</b>	<b>35</b>
<b>3.6 BEQUESTS / LEGACY INTENTIONS .....</b>	<b>36</b>
 <b>CHAPTER 4. Fund Designations and Uses.....</b>	<b>39</b>
<b>4.1 FUNDS RECEIVED AND NEW FUNDS COMMITTED .....</b>	<b>39</b>
<b>4.2 FUND DESIGNATIONS .....</b>	<b>41</b>
4.2.1 Unrestricted .....	41
4.2.2 Restricted .....	41
 <b>CHAPTER 5. Donor Types and Sources.....</b>	<b>45</b>
<b>5.1 CREDIT TO LAST ENTITY.....</b>	<b>45</b>
5.1.1 Checks Issued by Other Entities.....	46
5.1.2 Supporting Organizations.....	46
5.1.3 Donor-Directed and Donor-Advised Funds.....	46
5.1.4 Pass-Through Governmental Grants.....	47
<b>5.2 COUNTING AND REPORTING GIFTS FROM VARIOUS SOURCES .....</b>	<b>47</b>
5.2.1 Crowdfunding and Peer-to-Peer Fundraising .....	47
5.2.2 Individuals .....	48
5.2.3 Corporations .....	49
5.2.4 Foundations.....	50
5.2.5 Government Funds .....	51
5.2.6 Other Organizations .....	51

## **SECTION III: Global Management Guidelines**

<b>CHAPTER 6. General Guidelines for Fundraising Management .....</b>	<b>55</b>
<b>6.1 SUMMARY .....</b>	<b>55</b>
<b>6.2 GUIDELINES FOR HANDLING CERTAIN TYPES OF GIFTS .....</b>	<b>55</b>
6.2.1 Future Commitments .....	56
6.2.2 Gifts Made by Credit Card.....	56
6.2.3 Gifts of Closely Held Stock .....	56
6.2.4 Gifts of Life Insurance .....	56
6.2.5 Corporate Matching Gifts .....	57
6.2.6 Government Funds .....	57
<b>6.3 GUIDELINES FOR HANDLING PLEDGES .....</b>	<b>57</b>
6.3.1 Pledge Documentation.....	58
6.3.2 Pledge Duration .....	58
6.3.3 Pledge Review .....	59
6.3.4 Pledge Write-Offs.....	59
<b>6.4 GUIDELINES FOR DONOR RECOGNITION .....</b>	<b>60</b>
6.4.1 Personal and Family Foundations.....	60
6.4.2 Married and Legally Partnered .....	60
6.4.3 Corporate Principals.....	60
6.4.4 Independently Administered Matching Gifts .....	61
6.4.5 Governing and Advisory Board Members .....	61
<b>6.5 ALUMNI ENGAGEMENT .....</b>	<b>61</b>
6.5.1 Alumni Engagement Metrics .....	61
<b>6.6 ENDOWMENT CATEGORIES .....</b>	<b>62</b>
6.6.1 Permanent / True Endowments .....	62
6.6.2 Term Endowments.....	62
6.6.3 Quasi-endowments .....	62
<b>CHAPTER 7. Guidelines for Campaign Management .....</b>	<b>63</b>
<b>7.1 CAMPAIGN DESIGN.....</b>	<b>64</b>
<b>7.2 CAMPAIGN PLANNING .....</b>	<b>64</b>
<b>7.3 CAMPAIGN PURPOSES.....</b>	<b>65</b>
<b>7.4 CAMPAIGN MARKETING .....</b>	<b>65</b>
<b>7.5 CAMPAIGN DURATION .....</b>	<b>66</b>
<b>7.6 CAMPAIGN PHASES.....</b>	<b>66</b>
7.6.1 Campaign Quiet Phase.....	66
7.6.2 Campaign Public Phase .....	67
<b>7.7 CAMPAIGN PLEDGES.....</b>	<b>67</b>

<b>7.8 CAMPAIGN RECOGNITION.....</b>	<b>67</b>
<b>7.9 CAMPAIGN COUNTING AND REPORTING.....</b>	<b>68</b>
7.9.1 Fundamental Principles.....	68
7.9.2 Gift Categories .....	68
7.9.3 Revocable Planned Gifts .....	69
7.9.4 Irrevocable Planned Gifts.....	69
7.9.5 Conditional Pledges.....	69
7.9.6 Returning a Gift.....	70

## **SECTION IV: Regional Supplements**

### AUSTRALIA AND NEW ZEALAND SUPPLEMENT

#### **ANZ SECTION I: About the CASE Global Reporting Standards**

<b>ANZ CHAPTER 1. Introduction .....</b>	<b>75</b>
<b>ANZ 1.1 REGULATORY AUTHORITIES .....</b>	<b>75</b>
<b>ANZ 1.2 LAWS AND LEGISLATION .....</b>	<b>76</b>
<b>ANZ CHAPTER 2. Definitions.....</b>	<b>79</b>

#### **ANZ SECTION II: Reporting Standards**

<b>ANZ CHAPTER 3. Gift Types and Methods of Reporting.....</b>	<b>81</b>
<b>ANZ 3.1 FUNDAMENTALS .....</b>	<b>81</b>
ANZ 3.1.1 Gifts, Grants and Contracts.....	81
ANZ 3.1.2 Donor Control.....	83
ANZ 3.1.3 Donor Influence.....	83
ANZ 3.1.4 Exclusions.....	83
ANZ 3.1.5 Tangible Donor Benefits / Quid Pro Quo Contributions .....	84
ANZ 3.1.6 Corporate Sponsorships .....	84
<b>ANZ 3.2 GIFT TYPES AND COUNTING CRITERIA.....</b>	<b>84</b>
ANZ 3.2.1 Assignment of Income.....	84
ANZ 3.2.2 Auctions and Other Special Events.....	84
ANZ 3.2.3 Cash, Cheques and Credit Cards .....	84
ANZ 3.2.4 Virtual Currency .....	84
ANZ 3.2.5 Royalties.....	85
<b>ANZ 3.3 NON-CASH GIFTS .....</b>	<b>85</b>
ANZ 3.3.1 Gifts-in-Kind .....	85
ANZ 3.3.2 Software and Hardware .....	85
ANZ 3.3.3 Marketable Securities .....	85

ANZ 3.3.4 Closely Held Stock .....	85
ANZ 3.3.5 Life Insurance .....	85
ANZ 3.3.6 Real and Personal Property .....	86
ANZ 3.3.7 Wholly Charitable Trusts Administered by Others .....	86
<b>ANZ 3.4 PLEDGES .....</b>	<b>86</b>
ANZ 3.4.1 Conditional Pledges .....	86
<b>ANZ 3.5 FUTURE COMMITMENTS .....</b>	<b>86</b>
ANZ 3.6 BEQUESTS / LEGACY INTENTIONS .....	86
 ANZ CHAPTER 4. Fund Designations and Uses .....	87
ANZ 4.1 FUNDS RECEIVED AND NEW FUNDS COMMITTED .....	87
ANZ 4.2 FUND DESIGNATIONS .....	87
ANZ 4.2.1 Unrestricted .....	87
ANZ 4.2.2 Restricted .....	87
 ANZ CHAPTER 5. Donor Types and Sources .....	89
ANZ 5.1 CREDIT TO LAST ENTITY .....	89
ANZ 5.1.1 Cheques Issued by Other Entities .....	89
ANZ 5.1.2 Supporting Organisations .....	89
ANZ 5.1.3 Donor-Directed and Donor-Advised Funds .....	89
ANZ 5.1.4 Pass-Through Governmental Grants .....	89
ANZ 5.2 COUNTING AND REPORTING GIFTS FROM VARIOUS SOURCES .....	90
ANZ 5.2.1 Crowdfunding and Peer-to-Peer Fundraising .....	90
ANZ 5.2.2 Individuals .....	90
ANZ 5.2.3 Corporations .....	90
ANZ 5.2.4 Foundations .....	90
ANZ 5.2.5 Government Funds .....	91
ANZ 5.2.6 Other Organisations .....	91
 <b>ANZ SECTION III: Management Guidelines</b>	
ANZ CHAPTER 6. General Guidelines for Fundraising Management .....	93
ANZ 6.1 SUMMARY .....	93
ANZ 6.2 GUIDELINES FOR HANDLING CERTAIN TYPES OF GIFTS .....	93
ANZ 6.2.1 Future Commitments .....	93
ANZ 6.2.2 Gifts Made by Credit Card .....	93
ANZ 6.2.3 Gifts of Closely Held Stock .....	93
ANZ 6.2.4 Gifts of Life Insurance .....	94
ANZ 6.2.5 Corporate Matching Gifts .....	94
ANZ 6.2.6 Government Funds .....	94

<b>ANZ 6.3 GUIDELINES FOR HANDLING PLEDGES .....</b>	<b>94</b>
ANZ 6.3.1 Pledge Documentation.....	94
ANZ 6.3.2 Pledge Duration.....	94
ANZ 6.3.3 Pledge Review.....	94
ANZ 6.3.4 Pledge Write-Offs .....	94
<b>ANZ 6.4 GUIDELINES FOR DONOR RECOGNITION .....</b>	<b>94</b>
ANZ 6.4.1 Personal and Family Foundations .....	94
ANZ 6.4.2 Married and Legally Partnered.....	95
ANZ 6.4.3 Corporate Principals .....	95
ANZ 6.4.4 Independently Administered Matching Gifts .....	95
ANZ 6.4.5 Governing and Advisory Board Members.....	95
<b>ANZ 6.5 ALUMNI ENGAGEMENT .....</b>	<b>95</b>
ANZ 6.5.1 Alumni Engagement Metrics.....	95
<b>ANZ 6.6 ENDOWMENT CATEGORIES .....</b>	<b>95</b>
ANZ 6.6.1 Permanent / True Endowments.....	95
ANZ 6.6.2 Term Endowments.....	95
ANZ 6.6.3 Quasi-endowments .....	95
<b>ANZ CHAPTER 7. Guidelines for Campaign Management.....</b>	<b>97</b>
<b>ANZ 7.1 CAMPAIGN DESIGN .....</b>	<b>97</b>
<b>ANZ 7.2 CAMPAIGN PLANNING .....</b>	<b>97</b>
<b>ANZ 7.3 CAMPAIGN PURPOSES .....</b>	<b>97</b>
<b>ANZ 7.4 CAMPAIGN MARKETING.....</b>	<b>97</b>
<b>ANZ 7.5 CAMPAIGN DURATION .....</b>	<b>98</b>
<b>ANZ 7.6 CAMPAIGN PHASES .....</b>	<b>98</b>
ANZ 7.6.1 Campaign Quiet Phase.....	98
ANZ 7.6.2 Campaign Public Phase.....	98
<b>ANZ 7.7 CAMPAIGN PLEDGES .....</b>	<b>98</b>
<b>ANZ 7.8 CAMPAIGN RECOGNITION .....</b>	<b>98</b>
<b>ANZ 7.9 CAMPAIGN COUNTING AND REPORTING .....</b>	<b>98</b>
ANZ 7.9.1 Fundamental Principles .....	98
ANZ 7.9.2 Gift Categories .....	98
ANZ 7.9.3 Revocable Planned Gifts.....	98
ANZ 7.9.4 Irrevocable Planned Gifts .....	99
ANZ 7.9.5 Conditional Pledges .....	99
ANZ 7.9.6 Returning a Gift .....	99

## CANADA SUPPLEMENT

### CAN SECTION I: About the CASE Global Reporting Standards

CAN CHAPTER 1. Introduction .....	103
CAN 1.1 REGULATORY AUTHORITIES .....	103
CAN 1.2 LAWS AND LEGISLATION .....	104
CAN 1.2.1 Canada-Wide Legislation.....	104
CAN 1.2.2 Provincial and Territorial Legislation.....	105
 CAN CHAPTER 2. Definitions.....	 111

### CAN SECTION II: Reporting Standards

CAN CHAPTER 3. Gift Types and Methods of Reporting .....	113
CAN 3.1 FUNDAMENTALS .....	113
CAN 3.1.1 Gifts, Grants and Contracts.....	113
CAN 3.1.2 Donor Control .....	113
CAN 3.1.3 Donor Influence .....	113
CAN 3.1.4 Exclusions.....	113
CAN 3.1.5 Tangible Donor Benefits / Quid Pro Quo Contributions .....	114
CAN 3.1.6 Corporate Sponsorships.....	114
CAN 3.2 GIFT TYPES AND COUNTING CRITERIA.....	114
CAN 3.2.1 Assignment of Income .....	114
CAN 3.2.2 Auctions and Other Special Events .....	114
CAN 3.2.3 Cash, Cheques and Credit Cards.....	114
CAN 3.2.4 Virtual Currency .....	114
CAN 3.2.5 Royalties .....	114
CAN 3.3 NON-CASH GIFTS .....	115
CAN 3.3.1 Gifts-in-Kind.....	115
CAN 3.3.2 Software and Hardware .....	115
CAN 3.3.3 Marketable Securities.....	115
CAN 3.3.4 Closely Held Stock .....	115
CAN 3.3.5 Life Insurance .....	116
CAN 3.3.6 Real and Personal Property .....	116
CAN 3.3.7 Wholly Charitable Trusts Administered by Others.....	116
CAN 3.4 PLEDGES .....	116
CAN 3.4.1 Conditional Pledges.....	116
CAN 3.5 FUTURE COMMITMENTS.....	116
CAN 3.6 BEQUESTS / LEGACY INTENTIONS .....	116

<b>CAN CHAPTER 4. Fund Designations and Uses.....</b>	<b>117</b>
<b>CAN 4.1 FUNDS RECEIVED AND NEW FUNDS COMMITTED .....</b>	<b>117</b>
<b>CAN 4.2 FUND DESIGNATIONS .....</b>	<b>117</b>
CAN 4.2.1 Unrestricted .....	117
CAN 4.2.2 Restricted .....	117
<b>CAN CHAPTER 5. Donor Types and Sources.....</b>	<b>119</b>
<b>CAN 5.1 CREDIT TO LAST ENTITY.....</b>	<b>119</b>
CAN 5.1.1 Cheques Issued by Other Entities.....	119
CAN 5.1.2 Supporting Organisations.....	119
CAN 5.1.3 Donor-Directed and Donor-Advised Funds.....	119
CAN 5.1.4 Pass-Through Governmental Grants.....	120
<b>CAN 5.2 COUNTING AND REPORTING GIFTS FROM VARIOUS SOURCES .....</b>	<b>120</b>
CAN 5.2.1 Crowdfunding and Peer-to-Peer Fundraising .....	120
CAN 5.2.2 Individuals.....	120
CAN 5.2.3 Corporations .....	120
CAN 5.2.4 Foundations .....	120
CAN 5.2.5 Government Funds.....	120
CAN 5.2.6 Other Organisations.....	120
<b>CAN SECTION III: Management Guidelines</b>	
<b>CAN CHAPTER 6. General Guidelines for Fundraising Management .....</b>	<b>121</b>
<b>CAN 6.1 SUMMARY .....</b>	<b>121</b>
<b>CAN 6.2 GUIDELINES FOR HANDLING CERTAIN TYPES OF GIFTS.....</b>	<b>121</b>
CAN 6.2.1 Future Commitments .....	121
CAN 6.2.2 Gifts Made by Credit Card .....	121
CAN 6.2.3 Gifts of Closely Held Stock.....	121
CAN 6.2.4 Gifts of Life Insurance.....	122
CAN 6.2.5 Corporate Matching Gifts.....	122
CAN 6.2.6 Government Funds.....	122
<b>CAN 6.3 GUIDELINES FOR HANDLING PLEDGES .....</b>	<b>122</b>
CAN 6.3.1 Pledge Documentation.....	122
CAN 6.3.2 Pledge Duration.....	122
CAN 6.3.3 Pledge Review .....	122
CAN 6.3.4 Pledge Write-Offs .....	122
<b>CAN 6.4 GUIDELINES FOR DONOR RECOGNITION .....</b>	<b>122</b>
CAN 6.4.1 Personal and Family Foundations.....	122
CAN 6.4.2 Married and Legally Partnered.....	123

CAN 6.4.3 Corporate Principals .....	123
CAN 6.4.4 Independently Administered Matching Gifts .....	123
CAN 6.4.5 Governing and Advisory Board Members .....	123
<b>CAN 6.5 ALUMNI ENGAGEMENT .....</b>	<b>123</b>
CAN 6.5.1 Alumni Engagement Metrics .....	123
<b>CAN 6.6 ENDOWMENT CATEGORIES .....</b>	<b>123</b>
CAN 6.6.1 Permanent / True Endowments .....	123
CAN 6.6.2 Term Endowments .....	123
CAN 6.6.3 Quasi-endowments.....	123
<b>CAN CHAPTER 7. Guidelines for Campaign Management.....</b>	<b>125</b>
<b>CAN 7.1 CAMPAIGN DESIGN .....</b>	<b>125</b>
<b>CAN 7.2 CAMPAIGN PLANNING .....</b>	<b>125</b>
<b>CAN 7.3 CAMPAIGN PURPOSES.....</b>	<b>125</b>
<b>CAN 7.4 CAMPAIGN MARKETING .....</b>	<b>125</b>
<b>CAN 7.5 CAMPAIGN DURATION.....</b>	<b>126</b>
<b>CAN 7.6 CAMPAIGN PHASES .....</b>	<b>126</b>
CAN 7.6.1 Campaign Quiet Phase .....	126
CAN 7.6.2 Campaign Public Phase.....	126
<b>CAN 7.7 CAMPAIGN PLEDGES .....</b>	<b>126</b>
<b>CAN 7.8 CAMPAIGN RECOGNITION.....</b>	<b>126</b>
<b>CAN 7.9 CAMPAIGN COUNTING AND REPORTING .....</b>	<b>126</b>
CAN 7.9.1 Fundamental Principles .....	126
CAN 7.9.2 Gift Categories .....	126
CAN 7.9.3 Revocable Planned Gifts .....	126
CAN 7.9.4 Irrevocable Planned Gifts.....	127
CAN 7.9.5 Conditional Pledges.....	127
CAN 7.9.6 Returning a Gift.....	127

## SUPPLÉMENT CANADIEN

### **CAN SECTION I: À Propos des Normes Mondiales de Reporting CASE**

CAN CHAPITRE 1. Introduction .....	131
CAN 1.1 AUTORITÉS RÉGLEMENTAIRES.....	131
CAN 1.2 LOIS ET LÉGISLATION .....	132
<b>CAN CHAPITRE 2. DÉFINITIONS .....</b>	<b>139</b>

## **CAN SECTION II: Normes de Rapport**

<b>CAN CHAPITRE 3. Types de Cadeaux et Méthodes de Déclaration.....</b>	<b>141</b>
<b>CAN 3.1 PRINCIPES FONDAMENTAUX.....</b>	<b>141</b>
CAN 3.1.1 Cadeaux, Subventions et Contrats .....	141
CAN 3.1.2 Contrôle des Donneurs .....	141
CAN 3.1.3 Influence des Donateurs .....	141
CAN 3.1.4 Exclusions.....	141
CAN 3.1.5 Avantages Tangibles des Donateurs / Contributions Quid Pro Quo .....	142
CAN 3.1.6 Commandites D'entreprise.....	142
<b>CAN 3.2 TYPES DE CADEAUX ET CRITÈRES DE COMPTAGE.....</b>	<b>142</b>
CAN 3.2.1 Cession de Revenus.....	142
CAN 3.2.2 Enchères et Autres Événements Spéciaux .....	142
CAN 3.2.3 Espèces, Chèques et Cartes de Crédit.....	142
CAN 3.2.4 Monnaies Virtuelles.....	142
CAN 3.2.5 Redevances.....	142
<b>CAN 3.3 CADEAUX AUTRES QU'EN ESPÈCES .....</b>	<b>143</b>
CAN 3.3.1 Dons en Nature .....	143
CAN 3.3.2 Logiciels et Matériels .....	143
CAN 3.3.3 Titres Négociables .....	143
CAN 3.3.4 Stock Sous Contrôle Restreint.....	143
CAN 3.3.5 Assurance Vie .....	144
CAN 3.3.6 Biens Réels et Personnels .....	144
CAN 3.3.7 Fiducies Entièrement Caritatives Administrées Par D'autres.....	144
<b>CAN 3.4 ENGAGEMENTS.....</b>	<b>144</b>
CAN 3.4.1 Engagements Conditionnels.....	144
<b>CAN 3.5 ENGAGEMENTS FUTURS .....</b>	<b>144</b>
<b>CAN 3.6 LEGS / INTENTIONS D'HÉRITAGE.....</b>	<b>144</b>
<b>CAN CHAPITRE 4. Désignations et Utilisations des Fonds.....</b>	<b>145</b>
<b>CAN 4.1 FONDS REÇUS ET NOUVEAUX FONDS ENGAGÉS .....</b>	<b>145</b>
<b>CAN 4.2 DÉSIGNATION DES FONDS .....</b>	<b>145</b>
CAN 4.1.1 Sans Restriction .....	145
CAN 4.1.2 Restreint .....	145
<b>CAN CHAPITRE 5. Types et Sources de Donateurs.....</b>	<b>147</b>
<b>CAN 5.1 CRÉDIT À LA DERNIÈRE ENTITÉ .....</b>	<b>147</b>
CAN 5.1.1 Chèques Émis Par D'autres Entités .....	147
CAN 5.1.2 Organisations de Soutien.....	147

CAN 5.1.3 Fonds Dirigés et Conseillés Par les Donateurs.....	147
CAN 5.1.4 Subventions Gouvernementales Répercutées.....	148
<b>CAN 5.2 COMPTAGE ET DÉCLARATION DES DONS DE DIVERSES SOURCES .....</b>	<b>148</b>
CAN 5.2.1 Financement Participatif et Collecte de Fonds Entre Pairs.....	148
CAN 5.2.2 Particuliers.....	148
CAN 5.2.3 Entreprises .....	148
CAN 5.2.4 Fondations .....	148
CAN 5.2.5 Fonds Gouvernementaux .....	148
CAN 5.2.6 Autres Organisations .....	148
<b>CAN SECTION III: Lignes Directrices de Gestion</b>	
<b>CAN CHAPITRE 6. Directives Générales pour la Gestion de la Collecte de Fonds .....</b>	<b>149</b>
<b>CAN 6.1 RÉSUMÉ .....</b>	<b>149</b>
<b>CAN 6.2 DIRECTIVES POUR LE TRAITEMENT DE CERTAINS TYPES DE CADEAUX .....</b>	<b>149</b>
CAN 6.2.1 Engagements Futurs .....	149
CAN 6.2.2 Cadeaux Faits Par Carte de Crédit .....	149
CAN 6.2.3 Dons de Stock Étroitement Détenu.....	150
CAN 6.2.4 Dons D'assurance-Vie.....	150
CAN 6.2.5 Cadeaux de Contrepartie D'entreprise.....	150
CAN 6.2.6 Fonds Publics .....	150
<b>CAN 6.3 DIRECTIVES POUR LE TRAITEMENT DES PROMESSES DE DONS .....</b>	<b>150</b>
CAN 6.3.1 Documentation D'engagement .....	150
CAN 6.3.2 Durée de L'engagement.....	150
CAN 6.3.3 Examen des Engagements .....	150
CAN 6.3.4 Radiations de Gages .....	151
<b>CAN 6.4 LIGNES DIRECTRICES POUR LA RECONNAISSANCE DES DONATEURS .....</b>	<b>151</b>
CAN 6.4.1 Fondations Personnelles et Familiales .....	151
CAN 6.4.2 Marié et Légalement Partenaire .....	151
CAN 6.4.3 Principaux D'entreprise .....	151
CAN 6.4.4 Dons de Contrepartie Administrés Indépendamment.....	151
CAN 6.4.5 Membres Du Conseil D'administration et Du Conseil Consultatif .....	151
<b>CAN 6.5 ENGAGEMENT DES ANCIENS .....</b>	<b>151</b>
CAN 6.5.1 Mesures D'engagement des Anciens .....	151
<b>CAN 6.6 CATÉGORIES DE DOTATION.....</b>	<b>151</b>
CAN 6.6.1 Dotations Permanentes / Véritables .....	151
CAN 6.6.2 Dotations À Terme.....	152
CAN 6.6.3 Quasi-Dotations.....	152

CAN CHAPITRE 7. Directives pour la Gestion Des Campagnes .....	153
CAN 7.1 CONCEPTION DE CAMPAGNE.....	153
CAN 7.2 PLANIFICATION DE CAMPAGNE .....	153
CAN 7.3 OBJECTIFS DE LA CAMPAGNE .....	153
CAN 7.4 MARKETING DE CAMPAGNE .....	153
CAN 7.5 DURÉE DE LA CAMPAGNE .....	154
CAN 7.6 PHASES DE LA CAMPAGNE .....	154
CAN 7.6.1 Phase Silencieuse de La Campagne.....	154
CAN 7.6.2 Phase Publique de La Campagne.....	154
CAN 7.7 PROMESSES DE CAMPAGNE .....	154
CAN 7.8 RECONNAISSANCE DE LA CAMPAGNE .....	154
CAN 7.9 COMPTAGE ET RAPPORTS DE CAMPAGNE .....	154
CAN 7.9.1 Principes Fondamentaux .....	154
CAN 7.9.2 Catégories de Cadeaux .....	154
CAN 7.9.3 Dons Révocables.....	154
CAN 7.9.4 Dons Planifiés Irrévocables.....	155
CAN 7.9.5 Engagements Conditionnels.....	155
CAN 7.9.6 Retour D'un Cadeau.....	155

## MEXICO SUPPLEMENT

### **MEX SECTION I: About the CASE Global Reporting Standards**

MEX CHAPTER 1. Introduction .....	159
MEX 1.1 REGULATORY AUTHORITIES.....	159
MEX 1.2 LAWS AND LEGISLATION.....	160
MEX CHAPTER 2. Definitions .....	161

### **MEX SECTION II: Reporting Standards**

MEX CHAPTER 3. Gift Types and Methods of Reporting .....	163
MEX 3.1 FUNDAMENTALS .....	163
MEX 3.1.1 Gifts, Grants and Contracts.....	163
MEX 3.1.2 Donor Control .....	163
MEX 3.1.3 Donor Influence .....	164
MEX 3.1.4 Exclusions .....	164
MEX 3.1.5 Tangible Donor Benefits / Quid Pro Quo .....	164
MEX 3.1.6 Corporate Sponsorships.....	164

<b>MEX 3.2 GIFT TYPES AND COUNTING CRITERIA .....</b>	<b>164</b>
MEX 3.2.1 Assignment of Income .....	164
MEX 3.2.2 Auctions and Other Special Events .....	164
MEX 3.2.3 Cash, Checks and Credit Cards .....	164
MEX 3.2.4 Virtual Currency .....	165
MEX 3.2.5 Royalties .....	165
<b>MEX 3.3 NON-CASH GIFTS .....</b>	<b>165</b>
MEX 3.3.1 Gifts-in-Kind.....	165
MEX 3.3.2 Software and Hardware.....	165
MEX 3.3.3 Marketable Securities.....	165
MEX 3.3.4 Closely Held Stock .....	165
MEX 3.3.5 Life Insurance .....	165
MEX 3.3.6 Real and Personal Property .....	165
MEX 3.3.7 Wholly Charitable Assets Administered by Others.....	165
<b>MEX 3.4 PLEDGES.....</b>	<b>166</b>
MEX 3.4.1 Conditional Pledges.....	166
<b>MEX 3.5 FUTURE COMMITMENTS .....</b>	<b>166</b>
<b>MEX 3.6 BEQUESTS / LEGACY INTENTIONS.....</b>	<b>166</b>
<b>MEX CHAPTER 4. Fund Designations and Uses.....</b>	<b>167</b>
<b>MEX 4.1 FUNDS RECEIVED AND NEW FUNDS COMMITTED .....</b>	<b>167</b>
<b>MEX 4.2 FUND DESIGNATIONS .....</b>	<b>167</b>
MEX 4.2.1 Unrestricted.....	167
MEX 4.2.2 Restricted .....	167
<b>MEX CHAPTER 5. Donor Types and Sources.....</b>	<b>169</b>
<b>MEX 5.1 CREDIT TO LAST ENTITY .....</b>	<b>169</b>
MEX 5.1.1 Checks Issued by Other Entities .....	169
MEX 5.1.2 Supporting Organizations.....	169
MEX 5.1.3 Donor-Directed and Donor-Advised Funds.....	169
MEX 5.1.4 Pass-Through Government Grants.....	169
<b>MEX 5.2 COUNTING AND REPORTING GIFTS FROM VARIOUS SOURCES.....</b>	<b>170</b>
MEX 5.2.1 Crowdfunding and Peer-to-Peer Fundraising .....	170
MEX 5.2.2 Individuals .....	170
MEX 5.2.3 Corporations .....	170
MEX 5.2.4 Foundations.....	170
MEX 5.2.5 Government Funds.....	170
MEX 5.2.6 Other Organizations.....	170

## **MEX SECTION III: Management Guidelines**

<b>MEX CHAPTER 6. General Guidelines for Fundraising Management .....</b>	<b>171</b>
<b>MEX 6.1 SUMMARY .....</b>	<b>171</b>
<b>MEX 6.2 GUIDELINES FOR HANDLING CERTAIN TYPES OF GIFTS.....</b>	<b>171</b>
MEX 6.2.1 Future Commitments .....	171
MEX 6.2.2 Gifts Made by Credit Card.....	171
MEX 6.2.3 Gifts of Closely Held Stock.....	171
MEX 6.2.4 Gifts of Life Insurance.....	172
MEX 6.2.5 Corporate Matching Gifts.....	172
MEX 6.2.6 Government Funds .....	172
<b>MEX 6.3 GUIDELINES FOR HANDLING PLEDGES .....</b>	<b>172</b>
MEX 6.3.1 Pledge Documentation .....	172
MEX 6.3.2 Pledge Duration.....	172
MEX 6.3.3 Pledge Review .....	172
MEX 6.3.4 Pledge Write-Offs .....	172
<b>MEX 6.4 GUIDELINES FOR DONOR RECOGNITION .....</b>	<b>172</b>
MEX 6.4.1 Personal and Family Foundations.....	172
MEX 6.4.2 Married and Legally Partnered.....	172
MEX 6.4.3 Corporate Principals.....	173
MEX 6.4.4 Independently Administered Matching Gifts.....	173
MEX 6.4.5 Governing and Advisory Board Members .....	173
<b>MEX 6.5 ALUMNI ENGAGEMENT .....</b>	<b>173</b>
MEX 6.5.1 Alumni Engagement Metrics .....	173
<b>MEX 6.6 ENDOWMENT CATEGORIES.....</b>	<b>173</b>
MEX 6.6.1 Permanent / True Endowments .....	173
MEX 6.6.2 Term Endowments .....	173
MEX 6.6.3 Quasi-endowments.....	173
<b>MEX CHAPTER 7. Guidelines for Campaign Management .....</b>	<b>175</b>
<b>MEX 7.1 CAMPAIGN DESIGN .....</b>	<b>175</b>
<b>MEX 7.2 CAMPAIGN PLANNING .....</b>	<b>175</b>
<b>MEX 7.3 CAMPAIGN PURPOSES.....</b>	<b>175</b>
<b>MEX 7.4 CAMPAIGN MARKETING .....</b>	<b>175</b>
<b>MEX 7.5 CAMPAIGN DURATION .....</b>	<b>176</b>
<b>MEX 7.6 CAMPAIGN PHASES.....</b>	<b>176</b>
MEX 7.6.1 Campaign Quiet Phase .....	176
MEX 7.6.2 Campaign Public Phase .....	176

MEX 7.7 CAMPAIGN PLEDGES.....	176
MEX 7.8 CAMPAIGN RECOGNITION .....	176
<b>MEX 7.9 CAMPAIGN COUNTING AND REPORTING.....</b>	<b>176</b>
MEX 7.9.1 Fundamental Principles .....	176
MEX 7.9.2 Gift Categories.....	176
MEX 7.9.3 Revocable Planned Gifts .....	176
MEX 7.9.4 Irrevocable Planned Gifts.....	177
MEX 7.9.5 Conditional Pledges.....	177
MEX 7.9.6 Returning a Gift.....	177

## SUPLEMENTO DE MÉXICO

### **MEX SECCIÓN I: Acerca de los Estándares de Informes Globales de CASE**

MEX CAPÍTULO 1. Introducción.....	181
MEX 1.1 AUTORIDADES REGULATORIAS .....	181
MEX 1.2 LEYES Y LEGISLACIÓN .....	182
 MEX CAPÍTULO 2. Definiciones.....	 183

### **MEX SECCIÓN II: Normas de Información**

MEX CAPÍTULO 3. Tipos de Regalos y Métodos de Informes .....	185
<b>MEX 3.1 FUNDAMENTOS.....</b>	<b>185</b>
MEX 3.1.1 Regalos Subvenciones y Contratos .....	185
MEX 3.1.2 Control de Donantes .....	185
MEX 3.1.3 Influencia de Los Donantes.....	186
MEX 3.1.4 Exclusiones .....	186
MEX 3.1.5 Beneficios de Donantes Tangibles / Quid Pro Quo .....	186
MEX 3.1.6 Patrocinios Corporativos .....	186
<b>MEX 3.2 TIPOS DE REGALOS Y CRITERIOS DE RECUENTO.....</b>	<b>186</b>
MEX 3.2.1 Asignación de Ingresos .....	186
MEX 3.2.2 Subastas y Otros Eventos Especiales .....	186
MEX 3.2.3 Efectivo, Cheques y Tarjetas de Crédito.....	186
MEX 3.2.4 Moneda Virtual .....	187
MEX 3.2.5 Regalías.....	187
<b>MEX 3.3 REGALOS NO MONETARIOS.....</b>	<b>187</b>
MEX 3.3.1 Regalos en Especie .....	187
MEX 3.3.2 Software y Hardware .....	187
MEX 3.3.3 Valores Negociables.....	187
MEX 3.3.4 Acciones Cerradas .....	187

MEX 3.3.5 Seguro de Vida .....	187
MEX 3.3.6 Bienes Inmuebles y Muebles.....	187
MEX 3.3.7 Activos Totalmente Caritativos Administrados Por Terceros.....	187
<b>MEX 3.4 PROMESAS.....</b>	<b>188</b>
MEX 3.4.1 Promesas Condicionales.....	188
<b>MEX 3.5 COMPROMISOS FUTUROS .....</b>	<b>188</b>
<b>MEX 3.6 LEGADOS / INTENCIones DE LEGADO .....</b>	<b>188</b>
 MEX CAPÍTULO 4. Designaciones y Usos De Los Fondos.....	189
<b>MEX 4.1 FONDOS RECIBIDOS Y NUEVOS FONDOS COMPROMETIDOS .....</b>	<b>189</b>
<b>MEX 4.2 DESIGNACIONES DE FONDOS .....</b>	<b>189</b>
MEX 4.2.1 Sin Restricciones.....	189
MEX 4.2.2 Restringido .....	189
 <b>MEX CAPÍTULO 5. Tipos y Fuentes De Donantes .....</b>	<b>191</b>
<b>MEX 5.1 CRÉDITO A LA ÚLTIMA ENTIDAD .....</b>	<b>191</b>
MEX 5.1.1 Cheques Emitidos Por Otras Entidades .....	191
MEX 5.1.2 Organizaciones de Apoyo.....	191
MEX 5.1.3 Fondos Dirigidos y Asesorados .....	191
MEX 5.1.4 Transferencia de Subvenciones Gubernamentales .....	191
<b>MEX 5.2 CONTAR Y REPORTAR OBSEQUIOS DE DIVERSAS FUENTES .....</b>	<b>192</b>
MEX 5.2.1 Crowdfunding y Recaudación de Fondos Entre Pares.....	192
MEX 5.2.2 Individuos .....	192
MEX 5.2.3 Corporaciones.....	192
MEX 5.2.4 Cimientos.....	192
MEX 5.2.5 Fondos Gubernamentales .....	192
MEX 5.2.6 Otras Organizaciones .....	192

### **MEX SECCIÓN III: Directrices de Gestión de Casos**

<b>MEX CAPÍTULO 6. Directrices Generales para la Gestión de la Recaudación de Fondos.....</b>	<b>193</b>
<b>MEX 6.1 RESUMEN .....</b>	<b>193</b>
<b>MEX 6.2 DIRECTRICES PARA EL MANEJO DE CIERTOS TIPOS DE REGALOS.....</b>	<b>193</b>
MEX 6.2.1 Compromisos Futuros.....	193
MEX 6.2.2 Regalos Hechos Con Tarjeta de Crédito.....	193
MEX 6.2.3 Donaciones de Acciones Cerradas .....	193
MEX 6.2.4 Regalos de Seguros de Vida .....	194
MEX 6.2.5 Regalos de Contrapartida Corporativos .....	194
MEX 6.2.6 Fondos Gubernamentales .....	194

<b>MEX 6.3 DIRECTRICES PARA EL MANEJO DE COMPROMISMOS .....</b>	<b>194</b>
MEX 6.3.1 Documentación de Compromiso .....	194
MEX 6.3.2 Duración Del Compromiso .....	194
MEX 6.3.3 Revisión de Compromisos.....	194
MEX 6.3.4 Cancelaciones de Compromisos .....	194
<b>MEX 6.4 DIRECTRICES PARA EL RECONOCIMIENTO DE DONANTES .....</b>	<b>194</b>
MEX 6.4.1 Fundaciones Personales y Familiares .....	194
MEX 6.4.2 Casados y Con Pareja Legal .....	194
MEX 6.4.3 Principales Corporativos.....	195
MEX 6.4.4 Regalos Contrapartidos Administrados de Forma Independiente .....	195
MEX 6.4.5 Miembros de La Junta Directiva y Asesora.....	195
<b>MEX 6.5 COMPROMISO DE EXALUMNOS .....</b>	<b>195</b>
MEX 6.5.1 Métricas de Participación de Exalumnos .....	195
<b>MEX 6.6 CATEGORÍAS DE DOTACIÓN.....</b>	<b>195</b>
MEX 6.6.1 Dotaciones Permanentes / Verdaderas.....	195
MEX 6.6.2 Dotaciones a Plazo.....	195
MEX 6.6.3 Cuasi-Dotaciones.....	195
<b>MEX CAPÍTULO 7. Directrices para la Gestión de Campañas .....</b>	<b>197</b>
<b>MEX 7.1 DISEÑO DE CAMPAÑA .....</b>	<b>197</b>
<b>MEX 7.2 PLANIFICACIÓN DE CAMPAÑA .....</b>	<b>197</b>
<b>MEX 7.3 OBJETIVOS DE LA CAMPAÑA.....</b>	<b>197</b>
<b>MEX 7.4 MARKETING DE CAMPAÑA.....</b>	<b>197</b>
<b>MEX 7.5 DURACIÓN DE LA CAMPAÑA.....</b>	<b>198</b>
<b>MEX 7.6 FASES DE LA CAMPAÑA .....</b>	<b>198</b>
MEX 7.6.1 Fase Silenciosa de La Campaña.....	198
MEX 7.6.2 Fase Pública de La Campaña .....	198
<b>MEX 7.7 COMPROMISOS DE LA CAMPAÑA .....</b>	<b>198</b>
<b>MEX 7.8 RECONOCIMIENTO DE LA CAMPAÑA .....</b>	<b>198</b>
<b>MEX 7.9 RECUENTO E INFORMES DE CAMPAÑAS .....</b>	<b>198</b>
MEX 7.9.1 Principios Fundamentales.....	198
MEX 7.9.2 Categorías de Regalos.....	198
MEX 7.9.3 Regalos Planificadas Revocables .....	198
MEX 7.9.4 Regalos Planificadas Irrevocables .....	198
MEX 7.9.5 Promesas Condicionales.....	199
MEX 7.9.6 Devolución de un Regalo .....	199

## SINGAPORE SUPPLEMENT

### **SNG SECTION I: About the CASE Global Reporting Standards**

SNG CHAPTER 1. Introduction .....	203
SNG 1.1 REGULATORY AUTHORITIES.....	203
SNG 1.2 LAWS AND LEGISLATION.....	204
SNG 1.3 KEY RESOURCES.....	204
 SNG CHAPTER 2. Definitions .....	205

### **SNG SECTION II: Reporting Standards**

SNG CHAPTER 3. Gift Types and Methods of Reporting.....	207
<b>SNG 3.1 FUNDAMENTALS .....</b>	<b>207</b>
SNG 3.1.1 Gifts, Grants and Contracts.....	207
SNG 3.1.2 Donor Control .....	207
SNG 3.1.3 Donor Influence .....	208
SNG 3.1.4 Exclusions .....	208
SNG 3.1.5 Tangible Donor Benefits / Quid Pro Quo Contributions .....	208
SNG 3.1.6 Corporate Sponsorships.....	208
<b>SNG 3.2 GIFT TYPES AND COUNTING CRITERIA .....</b>	<b>208</b>
SNG 3.2.1 Assignment of Income .....	208
SNG 3.2.2 Auctions and Other Special Events .....	208
SNG 3.2.3 Cash, Cheques and Credit Cards.....	208
SNG 3.2.4 Virtual Currency .....	208
SNG 3.2.5 Royalties .....	208
<b>SNG 3.3 NON-CASH GIFTS .....</b>	<b>209</b>
SNG 3.3.1 Gifts-in-Kind .....	209
SNG 3.3.2 Software and Hardware .....	209
SNG 3.3.3 Marketable Securities.....	209
SNG 3.3.4 Closely Held Stock .....	209
SNG 3.3.5 Life Insurance .....	209
SNG 3.3.6 Real and Personal Property .....	209
SNG 3.3.7 Wholly Charitable Assets Administered by Others.....	210
<b>SNG 3.4 PLEDGES .....</b>	<b>210</b>
SNG 3.4.1 Conditional Pledges.....	210
<b>SNG 3.5 FUTURE COMMITMENTS .....</b>	<b>210</b>
<b>SNG 3.6 BEQUEST / LEGACY INTENTIONS .....</b>	<b>210</b>

<b>SNG CHAPTER 4. Fund Designations and Uses.....</b>	<b>211</b>
<b>SNG 4.1 FUNDS RECEIVED AND NEW FUNDS COMMITTED.....</b>	<b>211</b>
<b>SNG 4.2 FUND DESIGNATIONS .....</b>	<b>211</b>
SNG 4.2.1 Unrestricted.....	211
SNG 4.2.2 Restricted .....	211
 <b>SNG CHAPTER 5. Donor Types and Sources.....</b>	<b>213</b>
<b>SNG 5.1 CREDIT TO LAST ENTITY .....</b>	<b>213</b>
SNG 5.1.1 Cheques Issued by Other Entities .....	213
SNG 5.1.2 Supporting Organisations.....	213
SNG 5.1.3 Donor-Directed and Donor-Advised Funds.....	214
SNG 5.1.4 Pass-Through Government Grants.....	214
<b>SNG 5.2 COUNTING AND REPORTING GIFTS FROM VARIOUS SOURCES .....</b>	<b>214</b>
SNG 5.2.1 Crowdfunding and Peer-to-Peer Fundraising .....	214
SNG 5.2.2 Individuals .....	214
SNG 5.2.3 Corporations .....	214
SNG 5.2.4 Foundations.....	214
SNG 5.2.5 Government Funds .....	214
SNG 5.2.6 Other Organisations.....	214
 <b>SNG SECTION III: Management Guidelines</b>	
<b>SNG CHAPTER 6. General Guidelines for Fundraising Management .....</b>	<b>215</b>
<b>SNG 6.1 SUMMARY .....</b>	<b>215</b>
<b>SNG 6.2 GUIDELINES FOR HANDLING CERTAIN TYPES OF GIFTS.....</b>	<b>215</b>
SNG 6.2.1 Future Commitments.....	215
SNG 6.2.2 Gifts Made by Credit Card.....	215
SNG 6.2.3 Gifts of Closely Held Stock.....	215
SNG 6.2.4 Gifts of Life Insurance.....	216
SNG 6.2.5 Corporate Matching Gifts.....	216
SNG 6.2.6 Government Funds .....	216
<b>SNG 6.3 GUIDELINES FOR HANDLING PLEDGES .....</b>	<b>216</b>
SNG 6.3.1 Pledge Documentation .....	216
SNG 6.3.2 Pledge Duration.....	216
SNG 6.3.3 Pledge Review .....	216
SNG 6.3.4 Pledge Write-Offs .....	216
<b>SNG 6.4 GUIDELINES FOR DONOR RECOGNITION .....</b>	<b>216</b>
SNG 6.4.1 Personal and Family Foundations.....	216
SNG 6.4.2 Married and Legally Partnered.....	216

SNG 6.4.3 Corporate Principals.....	217
SNG 6.4.4 Independently Administered Matching Gifts.....	217
SNG 6.4.5 Governing and Advisory Board Members .....	217
<b>SNG 6.5 ALUMNI ENGAGEMENT .....</b>	<b>217</b>
SNG 6.5.1 Alumni Engagement Metrics .....	217
<b>SNG 6.6 ENDOWMENT CATEGORIES.....</b>	<b>217</b>
SNG 6.6.1 Permanent / True Endowments .....	217
SNG 6.6.2 Term Endowments .....	217
SNG 6.6.3 Quasi-endowments.....	217
<b>SNG CHAPTER 7. Guidelines for Campaign Management .....</b>	<b>219</b>
<b>SNG 7.1 CAMPAIGN DESIGN .....</b>	<b>219</b>
<b>SNG 7.2 CAMPAIGN PLANNING .....</b>	<b>219</b>
<b>SNG 7.3 CAMPAIGN PURPOSES .....</b>	<b>219</b>
<b>SNG 7.4 CAMPAIGN MARKETING .....</b>	<b>219</b>
<b>SNG 7.5 CAMPAIGN DURATION .....</b>	<b>220</b>
<b>SNG 7.6 CAMPAIGN PHASES .....</b>	<b>220</b>
SNG 7.6.1 Campaign Quiet Phase .....	220
SNG 7.6.2 Campaign Public Phase .....	220
<b>SNG 7.7 CAMPAIGN PLEDGES .....</b>	<b>220</b>
<b>SNG 7.8 CAMPAIGN RECOGNITION .....</b>	<b>220</b>
<b>SNG 7.9 CAMPAIGN COUNTING AND REPORTING.....</b>	<b>220</b>
SNG 7.9.1 Fundamental Principles .....	220
SNG 7.9.2 Gift Categories.....	220
SNG 7.9.3 Revocable Planned Gifts .....	220
SNG 7.9.4 Irrevocable Planned Gifts.....	221
SNG 7.9.5 Conditional Pledges.....	221
SNG 7.9.6 Returning a Gift.....	221

## UNITED KINGDOM SUPPLEMENT

### UK SECTION I: About the CASE Global Reporting Standards

<b>UK CHAPTER 1. Introduction .....</b>	<b>225</b>
<b>UK 1.1 REGULATORY AUTHORITY .....</b>	<b>226</b>
UK 1.1.1 Statutory Charity Regulation .....	226
UK 1.1.2 Fundraising Self-Regulation.....	227
UK 1.1.3 Accounting Regulation—The Financial Reporting Standard 2017 (FRS102).....	227

<b>UK 1.2 LAWS AND LEGISLATION.....</b>	<b>228</b>
<b>UK CHAPTER 2. Definitions .....</b>	<b>229</b>
<b>UK SECTION II: Reporting Standards</b>	
<b>UK CHAPTER 3. Gift Types and Methods of Reporting.....</b>	<b>233</b>
<b>UK 3.1 FUNDAMENTALS .....</b>	<b>233</b>
UK 3.1.1 Gifts, Grants and Contracts .....	233
UK 3.1.2 Donor Control .....	233
UK 3.1.3 Donor Influence .....	233
UK 3.1.4 Exclusions .....	233
UK 3.1.5 Tangible Donor Benefits and Quid Pro Quo Contributions .....	234
UK 3.1.6 Corporate Sponsorship .....	234
<b>UK 3.2 GIFT TYPES AND COUNTING CRITERIA .....</b>	<b>235</b>
UK 3.2.1 Assignment of Income .....	235
UK 3.2.2 Auctions.....	235
UK 3.2.3 Cash, Cheques and Credit Cards .....	236
UK 3.2.4 Virtual Currency .....	236
UK 3.2.5 Royalties .....	236
<b>UK 3.3 NON-CASH GIFTS .....</b>	<b>236</b>
UK 3.3.1 Gifts-in-Kind.....	236
UK 3.3.2 Software and Hardware.....	237
UK 3.3.3 Marketable Securities .....	237
UK 3.3.4 Closely Held Stock.....	237
UK 3.3.5 Life Insurance.....	237
UK 3.3.6 Real and Personal Property.....	237
UK 3.3.7 Wholly Charitable Assets Administered by Others.....	237
<b>UK 3.4 PLEDGES.....</b>	<b>237</b>
UK 3.4.1 Conditional Pledges .....	238
<b>UK 3.5 FUTURE COMMITMENTS .....</b>	<b>238</b>
<b>UK 3.6 BEQUESTS / LEGACY INTENTIONS.....</b>	<b>238</b>
<b>UK 3.7 GIFT AID.....</b>	<b>239</b>
<b>UK CHAPTER 4. Fund Designations and Uses .....</b>	<b>241</b>
<b>UK 4.1 FUNDS RECEIVED AND NEW FUNDS COMMITTED.....</b>	<b>241</b>
<b>UK 4.2 FUND DESIGNATIONS .....</b>	<b>241</b>
UK 4.2.1 Unrestricted.....	241
UK 4.2.2 Restricted.....	242

<b>UK CHAPTER 5. Donor Types and Sources.....</b>	<b>243</b>
<b>UK 5.1 CREDIT TO LAST ENTITY .....</b>	<b>243</b>
UK 5.1.1 Cheques Issued by Other Entities .....	243
UK 5.1.2 Supporting Organisations .....	243
UK 5.1.3 Donor-Directed and Donor-Advised Funds .....	244
UK 5.1.4 Pass-Through Government Grants .....	244
<b>UK 5.2 COUNTING AND REPORTING GIFTS FROM VARIOUS SOURCES .....</b>	<b>244</b>
UK 5.2.1 Crowdfunding and Peer-to-Peer Fundraising.....	244
UK 5.2.2 Individuals .....	245
UK 5.2.3 Corporations .....	245
UK 5.2.4 Foundations.....	245
UK 5.2.5 Government Funds .....	245
UK 5.2.6 Other Organisations .....	245
 <b>UK SECTION III: Management Guidelines</b>	
<b>UK CHAPTER 6. General Guidelines for Fundraising Management .....</b>	<b>247</b>
<b>UK 6.1 SUMMARY .....</b>	<b>247</b>
<b>UK 6.2 GUIDELINES FOR HANDLING CERTAIN TYPES OF GIFTS .....</b>	<b>247</b>
UK 6.2.1 Future Commitments.....	247
UK 6.2.2 Gifts Made by Credit Card.....	247
UK 6.2.3 Gifts of Closely Held Stock .....	247
UK 6.2.4 Gifts of Life Insurance .....	248
UK 6.2.5 Corporate Matching Gifts .....	248
UK 6.2.6 Government Funds .....	248
<b>UK 6.3 GUIDELINES FOR HANDLING PLEDGES .....</b>	<b>248</b>
UK 6.3.1 Pledge Documentation .....	248
UK 6.3.2 Pledge Duration .....	248
UK 6.3.3 Pledge Review .....	248
UK 6.3.4 Pledge Write-Offs.....	248
<b>UK 6.4 GUIDELINES FOR DONOR RECOGNITION .....</b>	<b>248</b>
UK 6.4.1 Personal and Family Foundations .....	248
UK 6.4.2 Married and Legally Partnered .....	248
UK 6.4.3 Corporate Principals.....	249
UK 6.4.4 Independently Administered Matching Gifts.....	249
UK 6.4.5 Governing and Advisory Board Members .....	249
<b>UK 6.5 ALUMNI ENGAGEMENT .....</b>	<b>249</b>
UK 6.5.1 Alumni Engagement Metrics .....	249
<b>UK 6.6 ENDOWMENT CATEGORIES.....</b>	<b>249</b>
UK 6.6.1 Permanent / True Endowments .....	249

UK 6.6.2 Term Endowments .....	249
UK 6.6.3 Quasi-endowments .....	249
<b>UK CHAPTER 7. Guidelines for Campaign Management .....</b>	<b>251</b>
<b>UK 7.1 CAMPAIGN DESIGN .....</b>	<b>251</b>
<b>UK 7.2 CAMPAIGN PLANNING .....</b>	<b>251</b>
<b>UK 7.3 CAMPAIGN PURPOSES .....</b>	<b>251</b>
<b>UK 7.4 CAMPAIGN MARKETING .....</b>	<b>251</b>
<b>UK 7.5 CAMPAIGN DURATION .....</b>	<b>252</b>
<b>UK 7.6 CAMPAIGN PHASES.....</b>	<b>252</b>
UK 7.6.1 Campaign Quiet Phase .....	252
UK 7.6.2 Campaign Public Phase .....	252
<b>UK 7.7 CAMPAIGN PLEDGES .....</b>	<b>252</b>
<b>UK 7.8 CAMPAIGN RECOGNITION .....</b>	<b>252</b>
<b>UK 7.9 CAMPAIGN COUNTING AND REPORTING.....</b>	<b>252</b>
UK 7.9.1 Fundamental Principles.....	252
UK 7.9.2 Gift Categories.....	252
UK 7.9.3 Revocable Planned Gifts .....	252
UK 7.9.4 Irrevocable Planned Gifts.....	253
UK 7.9.5 Conditional Pledges .....	253
UK 7.9.6 Returning a Gift .....	253
<b>UK FURTHER INFORMATION AND RESOURCES .....</b>	<b>255</b>
<b>USEFUL RESOURCES .....</b>	<b>255</b>
<b>ABOUT THE CASE-ROSS GROUP SUPPORT OF EDUCATION SURVEY, UK AND IRELAND .....</b>	<b>255</b>

#### UNITED STATES SUPPLEMENT

#### **US SECTION I: About the CASE Global Reporting Standards**

<b>US CHAPTER 1. Introduction .....</b>	<b>259</b>
<b>US 1.1 REGULATORY AUTHORITIES.....</b>	<b>260</b>
<b>US 1.2 LAWS AND REGULATIONS.....</b>	<b>260</b>
<b>US 1.3 KEY RESOURCES.....</b>	<b>260</b>
<b>US CHAPTER 2. Definitions .....</b>	<b>263</b>
<b>US 2.1 DEFINITIONS.....</b>	<b>263</b>
<b>US 2.2 ACRONYMS .....</b>	<b>264</b>

## **US SECTION II: Reporting Standards**

<b>US CHAPTER 3. Gift Types and Methods of Reporting.....</b>	<b>267</b>
<b>US 3.1 GENERAL REPORTING PRINCIPLES .....</b>	<b>267</b>
US 3.1.1 Gifts, Grants and Contracts .....	268
US 3.1.2 Donor Control .....	268
US 3.1.3 Donor Influence .....	268
US 3.1.4 Exclusions .....	268
US 3.1.5 Tangible Donor Benefits / Quid Pro Quo .....	268
US 3.1.5a Seating Considerations .....	269
US 3.1.6 Corporate Sponsorships.....	270
<b>US 3.2 GIFT TYPES AND COUNTING CRITERIA .....</b>	<b>270</b>
US 3.2.1 Assignment of Income .....	270
US 3.2.1.b Assignment of Income from an Individual Retirement Account .....	271
US 3.2.2 Auctions and Other Special Events .....	271
US 3.2.3 Cash, Checks and Credit Cards.....	272
US 3.2.4 Virtual Currency .....	272
US 3.2.5 Royalties .....	272
<b>US 3.3 NON-CASH GIFTS .....</b>	<b>272</b>
US 3.3.1 Gifts-in-Kind.....	272
US 3.3.2 Software and Hardware.....	272
US 3.3.3 Marketable Securities .....	273
US 3.3.4 Closely Held Stock.....	273
US 3.3.5 Life Insurance.....	274
US 3.3.6 Real and Personal Property.....	274
US 3.3.7 Wholly Charitable Assets Administered by Others.....	275
US 3.3.8 Auctions and Other Special Events .....	276
<b>US 3.4 PLEDGES.....</b>	<b>276</b>
US 3.4.1 Conditional Pledges .....	276
<b>US 3.5 FUTURE COMMITMENTS .....</b>	<b>277</b>
US 3.5.1 Overview of Deferred Gift Instruments.....	277
US 3.5.2 Charitable Gift Annuity .....	277
US 3.5.3 Split-Interest Trust.....	278
US 3.5.4 Life Estate.....	280
US 3.5.5 Pooled Income Fund .....	280
<b>US 3.6 BEQUEST / LEGACY INTENTIONS .....</b>	<b>280</b>
US 3.6.1 Retirement Plan Assets or Life Insurance Beneficiary .....	281
US 3.6.2 Realized Testamentary Gifts .....	281

<b>US CHAPTER 4. Fund Designations and Uses.....</b>	<b>283</b>
<b>US 4.1 FUNDS RECEIVED AND NEW FUNDS COMMITTED .....</b>	<b>283</b>
<b>US 4.2 FUND DESIGNATIONS .....</b>	<b>283</b>
US 4.2.1 Unrestricted.....	283
US 4.2.2 Restricted .....	283
<b>US CHAPTER 5. Donor Types and Sources.....</b>	<b>285</b>
<b>US 5.1 CREDIT TO LAST ENTITY .....</b>	<b>285</b>
US 5.1.1 Checks Issued by Other Entities.....	285
US 5.1.2 Supporting Organizations.....	285
US 5.1.3 Donor-Directed and Donor-Advised Funds .....	285
US 5.1.4 Pass-Through Governmental Grants .....	285
<b>US 5.2 COUNTING AND REPORTING GIFTS FROM VARIOUS SOURCES .....</b>	<b>286</b>
US 5.2.1 Crowdfunding and Peer-to-Peer Fundraising.....	286
US 5.2.2 Individuals .....	286
US 5.2.3 Corporations .....	286
US 5.2.4 Foundations.....	286
US 5.2.5 Government Funds .....	287
US 5.2.6 Other Organizations .....	287
<b>US SECTION III: Management Guidelines</b>	
<b>US CHAPTER 6. General Guidelines for Fundraising Management .....</b>	<b>289</b>
<b>US 6.1 SUMMARY .....</b>	<b>289</b>
<b>US 6.2 GUIDELINES FOR HANDLING CERTAIN TYPES OF GIFTS.....</b>	<b>289</b>
US 6.2.1 Future Commitments.....	289
US 6.2.2 Gifts Made by Credit Card.....	289
US 6.2.3 Gifts of Closely Held Stock .....	289
US 6.2.4 Gifts of Life Insurance .....	290
US 6.2.5 Corporate Matching Gifts .....	290
US 6.2.6 Government Funds .....	290
<b>US 6.3 GUIDELINES FOR HANDLING PLEDGES .....</b>	<b>290</b>
US 6.3.1 Pledge Documentation .....	290
US 6.3.2 Pledge Duration .....	290
US 6.3.3 Pledge Review .....	290
US 6.3.4 Pledge Write-Offs .....	290
<b>US 6.4 GUIDELINES FOR DONOR RECOGNITION .....</b>	<b>291</b>
US 6.4.1 Personal and Family Foundations .....	291
US 6.4.2 Married and Legally Partnered .....	291
US 6.4.3 Corporate Principals.....	291

US 6.4.4 Independently Administered Matching Gifts.....	291
US 6.4.5 Governing and Advisory Board Members .....	291
<b>US 6.5 ALUMNI ENGAGEMENT .....</b>	<b>291</b>
US 6.5.1 Alumni Engagement Metrics .....	291
<b>US 6.6 ENDOWMENT CATEGORIES.....</b>	<b>291</b>
US 6.6.1 Permanent / True Endowments.....	291
US 6.6.2 Term Endowments .....	291
US 6.6.3 Quasi-endowments.....	292
<b>US CHAPTER 7. Guidelines for Campaign Management .....</b>	<b>293</b>
<b>US 7.1 CAMPAIGN DESIGN .....</b>	<b>293</b>
<b>US 7.2 CAMPAIGN PLANNING .....</b>	<b>293</b>
<b>US 7.3 CAMPAIGN PURPOSES.....</b>	<b>293</b>
<b>US 7.4 CAMPAIGN MARKETING .....</b>	<b>293</b>
<b>US 7.5 CAMPAIGN DURATION .....</b>	<b>294</b>
<b>US 7.6 CAMPAIGN PHASES.....</b>	<b>294</b>
US 7.6.1 Campaign Quiet Phase .....	294
US 7.6.2 Campaign Public Phase .....	294
<b>US 7.7 CAMPAIGN PLEDGES.....</b>	<b>294</b>
<b>US 7.8 CAMPAIGN RECOGNITION .....</b>	<b>294</b>
<b>US 7.9 CAMPAIGN COUNTING AND REPORTING.....</b>	<b>294</b>
US 7.9.1 Fundamental Principles.....	294
US 7.9.2 Gift Categories.....	294
US 7.9.3 Revocable Planned Gifts .....	294
US 7.9.4 Irrevocable Planned Gifts .....	295
US 7.9.5 Conditional Pledges .....	295
US 7.9.6 Returning a Gift .....	295
<b>APPENDIXES</b>	
<b>A. SAMPLE GIFT AGREEMENT .....</b>	<b>299</b>
Gift Agreements.....	299
Part I .....	299
Part II .....	301
<b>B. HISTORY OF THE STANDARDS .....</b>	<b>305</b>
Advisory Committees.....	307
<b>INDEX.....</b>	<b>315</b>
<b>ABOUT CASE.....</b>	<b>327</b>