

**CASE Insights<sup>SM</sup> on  
Voluntary Support of Education [United States]**

**Definitions of Survey Terms, 2022 Update**

# About the 2022 Update

In 2022, the CASE Insights on Voluntary Support of Education (VSE) survey was updated to align with CASE's [Global Reporting Standards](#).

Among the changes:

- The official value of newly established irrevocable deferred gifts (charitable gift annuities, charitable remainder trusts, pooled income funds, and remainder interest in property) was switched to **face value** (from the IRS tax deduction value, which was the standard from 2004-2021)
- A new donor category for Donor-Advised Funds (DAFs) was added. Previously, DAFs were counted in Other Organizations.
- Several smaller categories of donor designations for restricted gifts ceased to be broken out and were instead rolled into the Other Restricted category.
- Some optional questions were retired, and new questions were added.

There is a section at the end for [retired or changed terms in 2022](#) with explanations.

If you have any questions about a definition or reporting standard for the VSE survey, email the CASE Insights VSE team at [vse@case.org](mailto:vse@case.org).

Term	Definition/Additional Information	Term found in VSE survey section(s):
4-Year Undergraduate Degreed	Individuals who hold one or more 4-year undergraduate degrees, but no other type of degree or certificate from the institution.	4b
Academic Divisions	Report gifts that the donor restricted for use in a particular academic division of the institution—such as a college of medicine, school of law, or department of English—but upon which no further restriction has been placed. Gifts for faculty and department staff salaries should be reported under Faculty and Staff Compensation.	3a Full/Partial 4b
Additional Soft-Credit Dollars	Value of soft-credit gifts. Report the sum of outright gifts plus newly established irrevocable deferred gifts at <b>face value</b> . Note that soft credits should be for the full dollar amount of a gift. Dollar amounts should never be split. Thus, soft-credit dollars can become quite a large number.	4b
Additional Soft Credit Donors	Count here donors soft credited for gifts made by an individual or an organization. A donor might receive recognition for a gift he or she caused to be made, such as a gift from his or her foundation or company, even though these gifts are hard credited to the institution.  Only count each donor once in a row. If someone made a hard-credit and a soft-credit gift, only count the person as a hard-credit donor. Do add in the full value of the additional funds in the soft-credit dollar area.	4b
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.	2b
Advancement Services	Advancement Services functions include database management, reporting, prospect research, and gift processing.	2b

Term	Definition/Additional Information	Term found in VSE survey section(s):
Advancement Staff FTEs	<p>Report the FTEs of paid staff by function. A single employee's time may be spread over several functional areas. Report in this question staff FTEs, not expenditures You can use up to two decimal places to report personnel distribution. <b>Example:</b> If you have 4 full-time and 3 half-time staff working in a functional area, enter 5.50. Only include staff who receive W-2s.</p> <p>Do not include outside counsel here but do include those expenditures in the current operations expenditures section.</p>	2b
Alternate Grand Total using Tax Deduction	<p>The total amount of gift funds received in the reporting year, including outright gifts, payments on pledges, realized bequests, and newly established irrevocable deferred gifts at the <b>IRS Tax Deduction Value</b> (formerly called present value).</p> <p>The only difference between this total and the Official Grand Total is how deferred gifts are valued.</p> <p>From 2004-2021, the Alternate Grand Total was calculated using the Face Value of deferred gifts, rather than the IRS Tax Deduction Value. The reverse is the case prior to 2004 and after 2021.</p>	3c Full/Partial
Alumni	<p>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.</p>	3a Full/Partial 3b Full/Partial 3c Full/Partial 3 Minimal 4a 4b
Alumni Relations/Affairs	<p>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.</p>	2b

Term	Definition/Additional Information	Term found in VSE survey section(s):
Associate's Degreed Alumni	Individuals that received a 2-year/Associate's degree but no other types of degree from the institution.	4b
Athletics	<p>Report gifts that the donor restricted for the athletic department, including intramural and intercollegiate (extramural) activities.</p> <p>Note: Gifts to support the academic department of health, physical education, and recreation should be reported under "Academic Divisions." Gifts of athletic scholarships (grants-in-aid) should be reported under "Student Financial Aid."</p>	3a Full/Partial 4b
Benefits	Report the share of benefits paid by the institution for the salaries and wages reported on the survey. 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.	2b
Bequests, Total Received <ul style="list-style-type: none"> <li>• Number of Donors</li> <li>• Amount \$</li> </ul>	<p>Include <b>realized bequests</b> (wills/estate settlements), not bequest intentions, which are reported in Section 1. Make sure the bequests listed are also reported in Section 3, as gifts from alumni or nonalumni individuals.</p> <p>Bear in mind that, usually, bequests are not irrevocable deferred gifts. In some cases, though, a deferred gift may be established via a will. In the rare cases where these instruments are reported, include them as bequests at their Face Value.</p>	4a

Term	Definition/Additional Information	Term found in VSE survey section(s):
Cannot Break Out Donor-Advised Funds (DAFs) This Year 2022 & 2023 survey years only	<p>Not all survey respondents were able to break out DAFs for reporting when the category was introduced in 2022. Those who were unable to were asked to indicate this by checking a box on the survey. Those respondents were instructed to report \$0 for DAFs in that category and continue reporting DAFs as they had pre-2022, which should have been in the Other Organizations category.</p> <p>Respondents are expected to report accurately beginning in 2024 and the checkbox will be removed at that time.</p> <p>For benchmarking purposes in the CASE Insights data portal, respondents who indicated they could <u>not</u> break out DAFs will have a "1" in the cell for that variable in data reports. Respondents who did break out DAFs will have a blank (null) cell.</p>	<p>Checkbox appears in: 3a Full/Partial 3 Minimal</p> <p>But applies to all funds received reported in: 3a Full/Partial 3b Full/Partial 3c Full/Partial 3 Minimal 4a 4b</p>
Capital Expenditures	Specialized equipment and software supporting the functional activities of advancement, such as calling systems, donor management, planned giving software, public relations software, including licensing and technical support for implementation and upgrades. Do not include renovations, alterations or improvements to office space or standard office equipment found in any well-furnished administrative office – tables, desks, and the like.	2b
Capital Purposes	On the VSE survey, the term "Capital Purposes" refers to gifts donors designated to purposes that add to the financial or physical infrastructure of an institution. They include gifts to endowment (both with and without restrictions on the use of income), gifts of or for the purchase of property, buildings, or equipment, and, while uncommon, loan funds. Newly established irrevocable deferred gifts are also a type of Capital Purposes giving.	3b Full/Partial 3 Minimal 4b
Cash and Securities (Exclusive of Matching Gifts)	Direct gifts in the form of either cash or securities.	4b

Term	Definition/Additional Information	Term found in VSE survey section(s):
Certificate or Award Alumni	Individuals who received an award or credential that is not covered in any of the other degree-related categories but no other types of degree from the institution.. If the individual also has any other credentials from the institution, count them as multiple-degreed, not certificate/award holders.	4b
Comments for Survey Administrators	There is a space available on the survey to provide notes and comments.	End of survey (all survey versions)
Company Products	Tangible goods that are created and marketed by the corporation itself.	4b
Comprehensive Campaign	Indicate whether you are in either the silent or public phase of a comprehensive campaign.	2b
Corporations	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 should also include gifts from company-sponsored foundations, gifts from industry trade associations, and corporate matching gifts.	3a Full/Partial 3b Full/Partial 3c Full/Partial 3 Minimal 4a 4b
Current Operations (Outright), Unrestricted & Restricted	<p>Outright gifts, including realized bequests (estate settlements), that the donor designated for current use.</p> <p>Report such current operations gifts here regardless of any subsequent designation by the institution. Only consider the donor's restrictions when coding these gifts. Report the gift as <b>Unrestricted</b> if the donor does not specify a purpose for the contribution.</p> <p>For purposes of this report, count matching gifts from organizations as Unrestricted unless the organization states otherwise.</p> <p>Report the gift as <b>Restricted</b> if the donor restricts its use to some specific Current Operations purpose. For example, gifts restricted to scholarships or athletics (but not restricted to an endowment for those purposes) would be included here.</p>	3a Full/Partial 3c Full/Partial 3 Minimal 4b

Term	Definition/Additional Information	Term found in VSE survey section(s):
Current Operations Expenditures	Include the cost of telephone and personal communication devices, printing and duplicating (in-house and contracted), travel, meetings and entertainment, professional fees for fundraising counsel and commercial fundraisers, consultants, wealth screening, attorneys, realtors, escrow agencies, writers, designers, advertising, public relations agencies, and the like. Include office supplies, equipment, and software valued under \$5,000. Include subscriptions, memberships, and training costs.	2b
Development/Fundraising	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, 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.	2b
Donor-Advised Funds (DAFs)	<p>Donor-Advised Funds are grantmaking public charities (charitable gift funds) that are typically managed by an institution such as a community foundation or financial services firm. If you receive a grant from a DAF, it is a gift from a DAF. Yet, the donor often advises the institution to make the payment to you. So, the transaction is triggered by the personal intent of an individual even though it is not counted as a personal gift elsewhere on the survey. Note that Donor-Directed (as opposed to Donor-Advised) Funds are already counted as personal gifts on the survey and should not be counted here.</p> <p>Do not assign hard credit to the individual for DAF gifts, and do not include them under Foundations or Corporations, regardless of where the assets are managed. DAFs managed by the institution also fall in this category. Only report as gift income payments made by university-sponsored DAFs, not the funds used to establish them.</p>	3a Full/Partial 3b Full/Partial 3c Full/Partial 3 Minimal 4a 4b



Term	Definition/Additional Information	Term found in VSE survey section(s):
Endowment Market Value	<p>The year-end value of the institution's endowment. Include all the following:</p> <p><b>True endowment:</b> Funds provided the institution, the principal of which is not expendable by the institution under the terms of the agreement that created the fund.</p> <p><b>Term endowment:</b> 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.</p> <p><b>Quasi-endowment:</b> 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.</p> <p>Public institutions should include the combined endowment of the foundation and the institution.</p> <p>As a guideline, institutions should enter the amount reported on the NACUBO endowment survey.</p>	2
Endowment: Income Unrestricted & Income Restricted	<p>Outright gifts added to the endowment funds of the institution by donor direction.</p> <p>Report the gift as <b>Unrestricted</b> if the donor does not specify a purpose for the contribution.</p> <p>Report the gift as <b>Restricted</b> if the donor restricts its use to some specific purpose—for example, gifts restricted to scholarships or athletics.</p>	3b Full/Partial 3 Minimal 4b
Enrollment Full-Time Equivalent	<p>Student FTE enrollment figure as of the beginning of the academic year being reported (i.e., opening fall 2022 FTE enrollment for the report covering the 2022-23 fiscal year). If the FTE figure is not available, the formula is 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).</p>	2

Term	Definition/Additional Information	Term found in VSE survey section(s):
Enrollment Total Headcount	Student enrollment at the beginning of the academic year being reported (i.e., fall of 2022 for the report covering the 2022-23 fiscal year). All students (except continuing education) are counted: full-time, part-time, resident, extension, non-degree. Each student is counted as one. DO NOT convert part-time students to full-time equivalents here.	2
Expenditures \$	All institutional 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.	2
Face Value of Newly Established Irrevocable Deferred Gifts	The full value of assets funding a newly established irrevocable deferred gift or one that has been added to. This is the official value of deferred gifts on the survey from 2022+. It was also the official value prior to 2004.  From 2004-2021, the IRS Tax Deduction value was the official value of deferred gifts on the survey.  The face value of irrevocable deferred gifts is required on the full/partial and minimal version of the survey.	3b Full/Partial 3 Minimal
Faculty & Staff	Current or retired faculty or staff at an institution.	4b
Faculty & Staff Compensation	Report outright gifts in 3a. In 4b, Question I (eye), report gifts to endowment and the face value of newly established irrevocable deferred gifts that the donor restricted for faculty and staff salaries and employment benefits. This includes gifts in support of sabbatical and other professional leaves for institutional employees.  Note: Gifts made to support lecture series and consultants should be reported under "Other Restricted Purposes." As an accounting convenience, funds made available for salaries as part of a larger grant for support of a research project may be credited under the "Research" category.	3a Full/Partial 4b

Term	Definition/Additional Information	Term found in VSE survey section(s):
Foundations	<p>This column includes personal and family foundations and other foundations and trusts that are private tax-exempt entities operated exclusively for charitable purposes. It also includes community foundations, which are grantmaking public charities, not technically foundations.</p> <p>It does not include company-sponsored foundations, which fall under the category of "Corporations."</p>	3a Full/Partial 3b Full/Partial 3c Full/Partial 3 Minimal 4a 4b
Funds Received	<p>Funds Received are monies and property received within the reporting year from any individual or qualified organization. This includes outright gifts, payments received to fulfill pledges made in the current or previous years, newly established irrevocable deferred gifts at face value, and realized bequests/legacies.</p> <p>All funds reported in VSE sections 3a, 3b, &amp; 3c Full, 3 Minimal, 4a, and 4b are funds that have been received by the institution in the reporting year.</p>	3a Full/Partial 3b Full/Partial 3c Full/Partial 3 Minimal 4a 4b
Gift Bands, Funds Received	<p>Values of funds received are counted in gift bands 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.</p>	4b
Gift Bands, Number of Donors	<p>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.</p>	4b
Graduate Degreed Alumni	<p>Individuals who hold one or more graduate degrees but no other type of degree or certificate from the institution.</p>	4b

Term	Definition/Additional Information	Term found in VSE survey section(s):
Graduation Cohort	<p>Degreed alumni broken out by the number of years since they earned their degree (0-5 years, 6-10 years, etc.). <u>Other alumni</u> and <u>nondegreed alumni</u> are combined into a single cohort category.</p> <p>Count individuals who received multiple credentials from the institution (an undergraduate degree and subsequent professional degree) based on when the first credential was awarded.</p>	4b
Hospital or medical facility data included in survey responses	<p>Yes or no. When using the VSE survey data for benchmarking, this information helps to identify institutions that are or are not appropriate to include in comparisons.</p>	2
In what decade did your institution first employ full-time development / fundraising staff?	<p>It is acceptable to estimate for this question. This information may be useful for benchmarking.</p>	2
Intercollegiate (Extramural) Athletics	<p>Include gifts that are specifically designated for the institution's teams that compete with teams from other institutions.</p> <p>Note that the total here is not comparable to other Athletics Giving Totals in the VSE Survey. In Section 3a, you report Current Operations gifts that are restricted to Athletics for Intramural and Extramural combined. Here you report only Extramural. Here should also include Extramural Gifts to Endowment, Income Restricted to Athletics that you include in Section 3b (outright) and 3c (deferred). Report newly established irrevocable deferred gifts restricted to Extramural Athletics at face value.</p>	4b
IRS Tax Deduction Value of Newly Established Irrevocable Deferred Gifts	<p>The amount the IRS allows the donor as a charitable tax deduction. This is lower than the face value of the gift.</p> <p>From 2004-2021, the IRS Tax Deduction Value was the official value of deferred gifts on the survey. Before 2004 and after 2021, the official value of such gifts is the face value.</p> <p>Since 2022, the IRS Tax Deduction value of newly established irrevocable deferred gifts is only required on the full/partial version of the survey. It is not collected on the minimal version after 2021.</p>	3b Full/Partial

Term	Definition/Additional Information	Term found in VSE survey section(s):
<p>Largest Donor Totals</p> <ul style="list-style-type: none"> <li>• From Living Individuals</li> <li>• Through Bequests (Estate Settlements)</li> <li>• From Donor-Advised Funds</li> <li>• From Foundations</li> <li>• From Corporations</li> <li>• Totals</li> </ul>	<p>Report the largest, second largest, and third largest donor totals for each category. Report gifts received, not commitments. So, a gift of \$10 million payable over 5 years would be included each of those years at \$2 million.</p> <p>Report accumulated totals for the year. If a donor writes four separate checks to your institution during the year, it is the sum of those four checks that should be used to determine if the donor qualifies as one of the three largest in its category.</p> <p>Automatic Totals:</p> <ul style="list-style-type: none"> <li>• Sum of three largest by donor type</li> <li>• Sum of largest, second largest, and third largest donor totals</li> </ul>	4a
Loan Funds	Outright gifts restricted by donors to be available for loans to students, faculty, and staff.	3b Full/Partial 3 Minimal
Matching Gifts	<p>Gifts made by businesses that match the voluntary contributions of the firm's employees or other eligible participants. For purposes of this survey, matching gifts should always be credited only to the corporation, not to the individual whose gift is being matched.</p> <p>Report the number of gifts that have been matched and the total dollar amount received. In other words, if Company X matched 20 contributions, count that as 20 matching gifts, not one.</p>	4b
<p>Additional Soft-Credit Matching Gifts:</p> <ul style="list-style-type: none"> <li>• No. of Transactions</li> <li>• Dollars</li> </ul>	<p>These are Indirect Matching Gifts. If you can determine that a company matched an individual's contribution to your institution, but the payment came from a third party—for example, a community foundation or a financial services company—and so was counted on the VSE as a foundation grant or a direct corporate gift rather than a corporate matching gift, report that payment in Section 4b / Question G. This question is designed to ensure the VSE does not undercount matching gifts.</p>	4b
Multiple-Degreed	<p>Individuals who hold more than one associate's, undergraduate, other postgraduate degree, certificate, fellowship, or residency specific to the institution. Count any individual who meets the criteria of more than one degree-related category as Multiple Degreed.</p>	4b

Term	Definition/Additional Information	Term found in VSE survey section(s):
New Funds Committed	New Funds Committed are new monies and property committed in the reporting year from any individual or qualified organization. This includes new outright gifts not associated with a pledge, the total amount of new documented pledges for up to five years, and new qualified and documented revocable bequest intentions from donors 65 years or older at some point during the fiscal year.	1
New Pledges	Total amount of pledges made during the reporting year. Only include five years of a multi-year pledge. So, if a donor pledges \$20,000 over ten years, only include \$10,000. In five years, you may then count the remainder of the pledge on the survey.	1
New Revocable Bequest Intentions	Provisions made in a will, revocable trust, or other testamentary legal document during the fiscal year. If you can value a bequest intention, you may 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 fiscal year.  Does <u>not</u> include newly established irrevocable deferred gifts (charitable remainder trusts, charitable gift annuities, pooled income funds, or remainder interest in property). Those are treated like cash received.	1

Term	Definition/Additional Information	Term found in VSE survey section(s):
Newly Established Irrevocable Deferred Gifts (CRUTs, CGAs, etc.)	<p>This category includes only:</p> <ul style="list-style-type: none"> <li>• Charitable remainder trusts</li> <li>• Charitable gift annuities</li> <li>• Pooled income funds</li> <li>• Remainder interest in property</li> </ul> <p>Count these gifts when they are established (not when realized) or added to during the reporting period. Before 2004 and after 2021, the official value of such gifts on the survey is the <b>face value</b>.</p> <p>From 2004-2021, the IRS tax deduction value (formerly called present value) was the official value.</p> <p>Face value and IRS tax deduction value are both required on the full/partial version of the survey. The minimal version of the survey requires only the face value. All versions of the survey require the number of such gifts.</p> <p>Only individuals (alumni and nonalumni individuals) can establish such gifts. Organizations cannot.</p>	3b Full/Partial 3 Minimal
Nonalumni Individuals	Report here giving from all persons, including parents, faculty, staff, students, governing board members, and all others who are not classifiable as "Alumni."	3a Full/Partial 3b Full/Partial 3c Full/Partial 3 Minimal 4a 4b
Non-Degreed Alumni	Individuals who completed at least one degree-credit course with passing grades, but who did not receive a diploma, degree, award, or certificate from the institution. This includes students who transferred to another institution prior to meeting degree requirements.	4b

Term	Definition/Additional Information	Term found in VSE survey section(s):
Number of Hard-Credit Donors <ul style="list-style-type: none"> <li>• New Pledges</li> <li>• Outright Gifts Not Associated with a Pledge</li> <li>• New Revocable Bequest Intentions)</li> </ul>	<p>Unduplicated donor count for each category of commitment. If a donor made multiple commitments in a category during the reporting year, count the person only once in that category (e.g., if a donor made multiple outright gifts, count the person only once in the donor count for outright gifts). However, you may count a person in more than one commitment category if the person committed more than one type of fund in the reporting year (e.g., if a donor made a pledge and an outright gift without an attached pledge, count the person once in each category).</p> <p>For couples, count only the person who receives the hard/legal credit. Do not include spousal/partner soft credits.</p>	1
Number of Additional Soft-Credit Donors	<p>Number of individuals who were soft-credited for a gift made by an individual or an organization (e.g., hard-credited to a foundation or a donor-advised fund). An individual is only counted as a soft-credit donor if the person has no hard credit for a gift. If they are hard- and soft-credited in the reporting year, they only are counted as a hard-credit donor. This is where respondents report spousal soft credits.</p>	4b
Number of Alumni Solicited	<p>Number of alumni the institution formally solicited. Therefore, exclude those requesting they not be solicited and exclude anyone else not solicited for any reason. Number solicited should be lower than legally contactable.</p>	4a
Number of Hard-Credit Alumni Donors	<p>Number of alumni who made a direct (not through a foundation, corporation, donor-advised fund, or the like) contribution. Include gifts made by bequest (wills). For alumni couples, count only one person as the hard-credit donor. The spouse/legal partner can be soft credited.</p>	4a 4b
Number of Irrevocable Deferred Gifts	<p>The number of charitable remainder trusts, charitable gift annuities, pooled income funds, and remainder interest in property newly established or added to in the reporting year.</p>	3b Full/Partial 3 Minimal



Term	Definition/Additional Information	Term found in VSE survey section(s):
Number of Legally Contactable Alumni	Number of alumni who are not marked as deceased, for whom the institution has a means of contact (address, phone number, and/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 of all communications. If someone only opted out of fundraising communications, the person is still legally contactable.	4a
Official Grand Total	<p>Total amount of gift funds received in the reporting year, including outright gifts, payments on pledges, realized bequests, and newly established irrevocable deferred gifts at <b>face value</b>. Does not include unpaid pledges or bequest intentions.</p> <p>From 2004-2021, the Official Grand Total was calculated using the IRS Tax deduction value of deferred gifts rather than the face value.</p>	3c Full/Partial 3 Minimal
Official Grand Total by Purpose	<p>The sum of:</p> <ul style="list-style-type: none"> <li>• gifts for current operations, unrestricted and restricted</li> <li>• gifts of or for property, buildings, and equipment</li> <li>• gifts to endowment, income unrestricted and income restricted</li> <li>• gifts for loan funds</li> <li>• the face value of newly established irrevocable deferred gifts</li> </ul> <p>Note: Official Grand Total by Purpose is equal to Official Grand Total by Source (Type of Donor).</p>	3c Full/Partial 3 Minimal
Official Grand Total by Source (Type of Donor)	<p>The sum of giving from Alumni + Nonalumni Individuals + Foundations + Corporations + Donor-Advised Funds + Other Organizations</p> <p>Note: Official Grand Total by Source (Type of Donor) is equal to Official Grand Total by Purpose.</p>	3c Full/Partial 3 Minimal

Term	Definition/Additional Information	Term found in VSE survey section(s):
Other Alumni	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.	4b
Other Company Property	Includes such things as land, donated equipment that the company does not manufacture and market itself, etc.	4b
Other Foundations (Excluding Corporate)	Other foundations and trusts include all private foundations and charitable trusts, including most of the major private foundations—such as the Rockefeller, Johnson, and Kellogg foundations—and community foundations. Report gifts from corporate-based foundations under the Corporations sections of the VSE survey.	4b
Other Individuals	Individuals who are not counted as alumni, faculty, staff, or students.	4b
Other Organizations	<p>Report here gifts from all organizations not defined above as “Foundations,” “Corporations,” or “Donor-Advised Funds.” Do not include funds from governmental agencies on the VSE survey.</p> <p>Examples include, but are not limited to, religious organizations, fundraising consortia, charitable organizations such as the Red Cross, other universities, membership organizations, or clubs.</p> <p>In addition, for the convenience of institutions that handle their auctions and other fundraising events independently of their development accounting system, those institutions may report the net proceeds of such events in this category.</p>	3a Full/Partial 3b Full/Partial 3c Full/Partial 3 Minimal 4a 4b
Other Real Property	Include here non-cash gifts received from individuals that are of a character to appreciate. Other real property includes gifts such as works of art, antiques, and collectibles. The amounts reported here should be included in Section 3.	4b

Term	Definition/Additional Information	Term found in VSE survey section(s):
Other Restricted	<p>Report all gifts restricted by the donor for specific uses that cannot be classified in one or another of the restricted categories in these sections/questions.</p> <p>Included in this category, among other possibilities, are gifts for the library, ongoing operation and maintenance of the physical plant, public service and extension, auxiliary enterprises, hospitals, clinics, independent operations, and non-academic units.</p>	3a Full/Partial 4b
Outright Gifts (Not Associated with a Pledge)	Includes outright gifts not pledged this year or in a previous year, realized bequests not documented this year or in a previous year, and newly established irrevocable deferred gifts. These funds are also counted in Funds Received.	1
Outright Gifts for Capital Purposes	Outright gifts, including realized bequests (estate settlements), that the donor designated for capital purposes use. This includes gifts of property; gifts for or of buildings, equipment, and land for the use of the institution; gifts to endowment, unrestricted and restricted; and gifts to loan funds.	3b Full/Partial 3c Full/Partial 3 Minimal
Parents	Parents or grandparents of current or former students.	4b
Personal and Family Foundations	Personal and family foundations are those that have been established and continue to operate as the conduits for the charitable donations of an individual or immediate members of a family.	4b

Term	Definition/Additional Information	Term found in VSE survey section(s):
Property, Buildings, and Equipment	<p>Outright gifts of both real and personal property for the use of the institution; gifts made for the purpose of purchasing buildings, other facilities, equipment, and land for use of the institution; gifts restricted for construction or major renovation of buildings and other facilities; and gifts made for retirement of indebtedness.</p> <p>As an accounting convenience, the institution may choose to report gifts of \$10,000 or less restricted for purchasing, renovating, or constructing facilities in Current Operations, Restricted (Section 3 Minimal) or Current Operations, Other Restricted* (Section 3a Full/Partial).</p> <p>* Note that pre-2022 on the full version of the survey these were counted under "Operation &amp; Maintenance of Physical Plant." This category is no longer broken out and is now counted in "Other Restricted."</p>	3b Full/Partial 3 Minimal
Public Institution Foundation Board Members	Members of the foundation's board of trustees.	4b
Purposes of Gifts to Endowment with Income Restricted	Include both outright gifts and newly established irrevocable deferred gifts at <b>face value</b> .	4b
Real Estate	Gifts of real estate for use by the institution. Do not include conservation easements. The amounts reported here should be included in Section 3.	4b
Real Property Giving	<p>Include here non-cash gifts received that are of a character to appreciate. Include newly established deferred gifts that meet the conditions of appreciated property. Appreciated property gifts include securities, real estate, and other real property such as works of art, antiques, and collectibles. The amounts reported here should be included in Section 3.</p> <p>Do not include conservation easements on the survey unless they produce income, which is rare.</p>	4b

Term	Definition/Additional Information	Term found in VSE survey section(s):
Research	<p>Report outright gifts for current operations (3a) or gifts to endowment (4b / Question I) restricted for scientific, technical, and humanistic investigation. This category includes private grants (gifts) for individual and/or project research as well as grants for institutes and research centers.</p> <p>It does not include corporate grants for programs in which the grantor receives a product or service commensurate with the fee paid (contracted sponsored research). It also does not include government grants for sponsored programs. Government grants and awards, whether local, state (including state matching grants), federal, or foreign, should not be included on the VSE survey. Note: For further help distinguishing between contracts and contributions, see the CASE Global Reporting Standards.</p>	3a Full/Partial 4b
Salaries	<p>In this row, include the cost of salaries, even if these are paid for centrally. Allocate salary costs by functions described below. So, the salary of a single employee may be spread over multiple functions. The salaries by function should correspond to the FTEs by function. Report the salary costs (exclusive of employment benefits, which are reported separately) of full-time, part-time, and temporary exempt employees. Exclude salaries of non-advancement executives, such as presidents and heads of academic units.</p>	2b
Securities	<p>Include here non-cash gifts that are of a character to appreciate. The amounts reported here should be included in Section 3.</p>	4b
Software Licenses	<p>Software licenses are not counted in totals on the VSE survey; however, there is a place where participants may record the value of such contributions and the number of contributing companies.</p>	4b

Term	Definition/Additional Information	Term found in VSE survey section(s):
Student Affairs/Life	Gifts that the donor has 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 (under specific circumstances only), 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.	3a Full/Partial 4b
Student Financial Aid	Gifts that the donor has restricted for financial aid to students, whether full- or part-time, undergraduate or graduate. For the purpose of the VSE survey, such aid includes both need-based and merit scholarships, graduate fellowships, athletic scholarships or athletic grants-in-aid, student awards and prizes, and gifts made in support of student work-study arrangements.  Note: If an individual or organization channels funds through the institution to support a student specified by the individual or organization, these funds are not gifts to the institution. They should not be reported as gift income.	3a Full/Partial 4b
Student Worker \$	Report the amount paid to student workers in each functional area (Development/Fundraising and Alumni Relations) in the reporting year. One student may be in both areas. The funds should also be included in current operations expenditures if the institution is responding to the question that covers overall expenditures.	2b
Student Worker Hours	Report the total student hours worked in each functional area (Development/Fundraising and Alumni Relations) in the reporting year. One student may have hours in both columns.	2b
Students	Currently enrolled students.	4b
Total Alumni	The sum of Total Degreed Alumni + Non-Degreed Alumni + Other Alumni	4b

Term	Definition/Additional Information	Term found in VSE survey section(s):
Corporations: Forms of Giving	Total funds received from Corporations. The total amount reported in section 4b / Question G (Cash and Securities + Company Products + Other Company Property + Matching Gifts) must match what was reported earlier in the survey as total corporate giving in section 3 Minimal or section 3c Full/Partial.	4b
Total Degreed Alumni	Sum of alumni in the categories Multiple-Degreed + 4-Year Undergraduate Degreed + Associate's Degreed + Graduate Degreed + Certificate or Award	4b
Types of Foundations	<p>Total funds received from Foundations. The total amount reported in section 4b / Question F (Personal and Family Foundations + Other Foundations) must match what was reported earlier in the survey as total foundation giving in section 3 Minimal or section 3c Full/Partial.</p> <p>This question allows us to calculate the percentage of foundation giving that may represent the personal intentions of an alumnus or other friend of the institution.</p>	4b
Total Outright for Capital Purposes	The sum of outright gifts for property, buildings, and equipment, unrestricted and restricted gifts to endowment, and gifts for loan funds.	3b Full/Partial 3c Full/Partial 3 Minimal
Total Outright for Current Operations	The sum of Outright for Current Operations: Unrestricted + Outright for Current Operations: Restricted	3a Full/Partial 3c Full/Partial 3 Minimal

Term	Definition/Additional Information	Term found in VSE survey section(s):
Trustees/Board of Directors	<p>This question was designed for private institutions. Public institutions may put governing board giving here. Foundation boards are covered under the category Public Institution Foundation Board Members.</p> <p>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 in the reporting year.</p> <p>Count trustees even if they are also counted as alumni or other individual types.</p> <p>Report under the dollar amount, the sum of outright gifts plus newly established irrevocable deferred gifts at face value.</p>	4b
Value of Commitments	<p>Two totals are provided:</p> <ul style="list-style-type: none"> <li>• The total dollar amount of New Pledges + Outright Gifts Not Associated with a Pledge <b>excluding</b> Bequest Intentions</li> <li>• The total dollar amount of New Pledges + Outright Gifts Not Associated with a Pledge + Bequest Intentions</li> </ul>	1



## Retired/Changed Terms in 2022

Term	Explanation
Advancement Program Expenditures	This category was used exclusively on the VSE survey for independent schools, which was relaunched in 2022 as CASE Insights on Philanthropy in Independent Schools (United States) in partnership with NAIS and is now administered through the NAIS DASL platform. <a href="#">Learn more.</a>
Alumni Participation	CASE no longer supports the Alumni Participation calculation. CASE Insights on Alumni Engagement is a more comprehensive way of measuring alumni engagement. Learn more <a href="#">here.</a>
Businesses	The question regarding personal gifts dispensed through family businesses or other private companies was retired from the survey in 2022. The survey now collects soft-credit donor and dollars data.
Communications/Marketing	Formerly in section 2b: Advancement Investment. Due to the difficulty in gathering communications/marketing data outside the functions of fundraising/development and alumni relations, this column was removed. Communications/Marketing data within those two functions continue to be counted in those respective columns.
Fundraising Consortia	This giving source category is no longer broken out and is now included within the Other Organizations category.
Governing Board Giving	Governing Board Giving has been broken out into Trustees/Board of Directors (private institutions) and Public Institution Foundation Board Members. Before 2022, private and public institutions reported under Governing Board Giving.
Library	This donor-designated, restricted-use category is no longer broken out and is now included within the Other Restricted category for Outright Gifts for Current Operations, Restricted, and Gifts to Endowment, Restricted.
Operation & Maintenance of Physical Plant	This donor-designated, restricted-use category is no longer broken out and is now included within the Other Restricted category for Outright Gifts for Current Operations, Restricted, and Gifts to Endowment, Restricted.
Other Purposes of Deferred Gifts	Irrevocable deferred gifts are no longer broken out into purpose categories.
Public Service & Extension	This donor-designated, restricted-use category is no longer broken out and is now included within the Other Restricted category for Outright Gifts for Current Operations, Restricted, and Gifts to Endowment, Restricted.
Religious Organizations	This giving source category is no longer broken out and is now included within the Other Organizations category.