



NACRO Financial Metrics Survey Definitions

For the purposes of the NACRO Financial Metrics Survey, the following definitions and counting rules will be used.

Entity

For the totals you are reporting, the survey asks for the sum of your institution's support from both Corporations and Corporate Foundations (combined/summed). These entities are defined as follows:

Corporation For-profit corporations (S-Corp, C-Corp, LLC, etc.). This *does not* include associations, foundations, individual persons, or not-for-profit corporations.

Corporate Foundation Company-affiliated charitable organizations, separately incorporated, and supportive of the corporate mission. This *does not* include family foundations or and other independent or private foundations that share a name with the corporation but pursue their own mission unrelated to the mission of the corporations.

Counting Rules

Survey Period The most recent fiscal year of the institution for which the most complete data is available. The survey process will recommend a specific fiscal year, but we understand not all institutions will be able to provide the data for the suggested fiscal year and, as such, respondents will be asked to state the period that they are reporting.

Gifts vs. Non-Gifts Gift
A voluntary transfer of property or of a property interest from a corporate sponsor to another organization, made gratuitously to the recipient, without any valuable consideration or compensation to the company beyond institutional stewardship.

Typically, corporate sponsors may require a report on the progress of programs supported by gifts, and in the interest of company stewardship, universities will agree to that requirement; however, no true quid pro quo relationship is created.

Universities typically provide a gift-receipt letter for gifts received, for the purposes of the corporate sponsor's ability to claim the gift as such for IRS reporting purposes. If the university does not provide such a gift-receipt, there's a good chance the transaction did not involve a gift.



Non-Gift

Everything else received from a corporate sponsor that is not a true gift. This would include contracts, purchase orders, transfers of property, or most any other transaction, where there is an expectation of a deliverable or other return of value to the company.

Reporting Gifts vs. Non-Gifts

For gifts data, report pledges *and* cash combined.

For non-gift data, including sponsored research and clinical trials, report awards only, not expenditures. For other non-gifts report the value of the contract or award.

Defining when Money and/or Activities are Counted

An award event should be counted only for the fiscal year in which it first appears.

Multi-Year Awards and Commitments

A multi-year project should only be reported once—even if the continued funding of the award is contingent on progress or deliverables.

The award amount of a contract or gift should be the fully anticipated amount of the award over the full term of the project. Similarly, pledges will be reported as the full commitment made at the outset of the gift, and not the actual receipt of the funds.

For example, if your institutions received a three-year, \$300,000 contract or pledge with payments of \$100,000 per year in fiscal year 2020, the full \$300,000 would be counted toward your fiscal year 2020 total. The award *would not* be counted as three separate \$100,000 payments in the totals for fiscal years 2020, 2021, and 2022.

Increasing of Previous Financial Commitments

Increases in financial commitment to an existing program (i.e., additional monies awarded through a contract amendment or additional gifting to an existing program or endowment) will be reported as a new award and counted in the total for the fiscal year in which the increased commitment was made.



Activity

Research

Work supported by a corporate sponsor where the university conducts research to uncover new and different trends or facts leading to a discovery is research. The pathway to discovery and the creativity of new ideas is in the hands of a principal investigator and other university employees that usually starts as a proposal that outlines a promising area of inquiry. Both gifts and non-gifts support research.

Research is an investigation aimed at the discovery and interpretation of facts, revision of accepted theories in light of new facts, development of new analytical and experimental protocols, and/or practical applications of such new theories, analysis, data gathering, and experiments.

This category includes all investigator-initiated, hypothesis-driven research. As dollars to support research can be categorized as either gifts or non-gifts in the collection tool, please visit with your institution's advancement and research offices to obtain this figure.

Typically a key determinant of whether something qualifies as a philanthropic research grant (gift) or a non-gift 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. Corporate support for programs in which the grantor receives a product or service commensurate with the fee paid, for example, are non-gifts.

Please include corporate dollars to research in the respective categories of gifts and non-gifts according to your institution's practice.

Clinical Trials

A special subset of research wherein a corporate sponsor engages the university in an assessment of a new clinical approach and is aimed to deliver definitive data on the outcome of that intervention. Many times, the university is one of the many sites at which the intervention is being tested and is subsequently aggregated by the sponsor. The hypothesis and proprietary components of the intervention are the property of the corporate sponsor, and the university serves as a site of execution.

Student Programs

This category typically includes any support for students and/or student programs aimed to improve the academic curriculum and/or the student experience. This includes but is not limited to capstone projects and programs, career services, diversity initiatives, scholarships, special education programs, and student groups.



Community Outreach and Engagement

This category typically includes programs that deliver value to the local and/or global community at large (i.e., *not* the student community) using of university resources and capabilities.

These activities may or may not be research-driven, but typically do not collect data on outcomes. Examples include, but are not limited to, community arts programs, community health services, community law clinics, community service programs, festivals and fairs, and K-12 outreach programs (STEM, robotics, literacy, etc.). This activity can include both gifts and non-gifts. Please include corporate dollars to research in the respective categories of gifts and non-gifts according to your institution's practice.

In-Kind Support or Donations

A non-cash contribution of goods where the value is recorded by the university as revenue by accounting for the fair market value of the gift. Typically, provisions of such goods support university's central objectives and infrastructure through the donation of physical gifts, such as computer hardware or software, equipment, laboratory supplies, library archive collections, musical instruments, or works of art.

Athletics

Support in this category typically includes a sponsorship agreement in which the company benefits from a cited affiliation with university sports. Most often the company receives an exploitable commercial return, such as access to intercollegiate athletics, media exposure or marketing, and product or service exclusivity. However, it could include gifts. Visit with your institution regarding how they differentiate gifts and non-gifts to athletics from corporations.

Corporate Employee Education/Professional Development

This category typically includes company payments to the university for the costs associated with the development of an educational program for the company and/or delivered to a cohort of company employees. Reimbursement of tuition payments by employees as part of a company benefit package *should not* be included. Typically these are non-gifts, however, your institution may categorize these as gifts. Please consult with your institution and categorize accordingly.

Licensing Royalties

A usage-based fee or series of payments made to a university for the rights to use, own, or license a particular asset that has resulted from the protection of intellectual property. Traditionally, the licensed intellectual property is the outcome of academic research that has been protected and is owned in-part by the university. Types of assets might include commercial products, technologies, trade secrets, or copyrighted works (books, music, etc.).

Fee-for-Service

Fee for Service (FFS) operations are established for the purpose of producing and selling goods and/or services to University departments and/or external customers.



Facilities

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.

Uncategorized Support This category includes any support that doesn't fit in any other category.

Demographic Information

Institution Location

New England

Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont

Mid-Atlantic

New Jersey, New York, Pennsylvania

East North Central

Illinois, Indiana, Michigan, Ohio, Wisconsin

West North Central

Iowa, Kansas, Minnesota, Missouri, North Dakota, South Dakota

South Atlantic

Delaware, Florida, Georgia, Maryland, North Carolina, South Carolina, Virginia, Washington D.C., West Virginia

West South Central

Arkansas, Louisiana, Oklahoma, Texas

East South Central

Alabama, Kentucky, Mississippi, Tennessee

Mountain

Arizona, Colorado, Idaho, Montana, Nevada, New Mexico, Utah, Wyoming

Pacific

Alaska, California, Hawaii, Oregon, Washington

Other (International)

Will prompt manual entry of City and Country

Minority Serving Institutions

HBCU

Historically Black College or University

TCU

Tribal College or University

HSU

Hispanic Serving Institution



PBI
Predominantly Black Institution

AAPISI
Asian American and Pacific Islander Serving Institution

Carnegie Classification Please visit <https://carnegieclassifications.iu.edu/lookup/lookup.php> to determine your university's classification.

AAU Membership Please visit <https://www.aau.edu/who-we-are/our-members> to determine whether your university is a member.

Athletic Division Please visit <https://www.ncaa.org/membership-directory> to determine which athletic division your university is a part of.

IPEDS Number Please visit <https://nces.ed.gov/ipeds/find-your-college> to obtain your institution's IPED's number.