

# CASE Global Reporting Standards (2021):

*Excerpts from pp. 24-25.*

## 3.1.2 Donor Control

A donor may express intent for the designation of a gift including general or specific purposes, which are consistent with the charitable purpose of the institution. A donor may not retain any explicit or implicit control over the use of a gift after acceptance by the institution.

(Note: This section on donor control does not refer to future commitments [see Chapter 3.5] or revocable or conditional pledges [see Chapter 3.4.1], which remain in the control of the donor until the institution realizes the gift and are countable in some CASE Insights<sup>SM</sup> surveys. It speaks to the use of gifts once they are actually received by the institution.)

The following are examples of donor control precluding the counting of a gift:

- A donor establishes or contributes to a scholarship fund but requires the ability to select or veto the recipient.
- A donor makes an unrestricted contribution while requiring the institution to award a professorship to a specified individual.
- A donor contributes to a fund for a new art museum, provided the institution selects an architect of the donor's choice.
- A computer equipment provider actively pursuing an exclusive contract with the institution offers to establish a need-based scholarship but only if they are awarded the exclusive contract.
- A donor establishes or contributes to an endowed chair but requires the ability to select or veto the recipient.

## 3.1.3 Donor Influence

Philanthropy is an act of giving and investing in our institutions and in no way should be executed or perceived as an act of quid pro quo. Tangible benefits may negate or reduce gift value. In addition to the prohibitions on donor control after a gift is made, a history of donor support and/or potential must not be permitted to have undue influence on decisions made by the administration. Institutions must be committed to transparency in relationships with donors to express gratitude, while maintaining a clear understanding about the decision-making authority of college/university leadership, including trustees and administration and their delegated officers.

Examples of areas where donor influence must be guarded against and/or prohibited are conflicts of interest, faculty appointments, admissions decisions, coach selections, program priorities and policies, investment policies and strategies, architect selections, search committee participation or candidate selection, and institutional decision-making or priority setting. Exceptions include instances where an institution may choose to avail itself of a donor's expertise and such involvement is consistent with institutional guidance.

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For questions about the CASE Global Reporting Standards, contact [standards@case.org](mailto:standards@case.org).

For media inquiries about the CASE Global Reporting Standards, contact [media@case.org](mailto:media@case.org).