

## **Definitions for NACRO Gold Standards Metrics**

For the purposes of the NACRO Gold Standards Metrics of Corporate Financial Support survey, the following definitions and counting rules will be used.

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### **Entity**

For the totals you are reporting, the Gold Standards 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.

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*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 corporation.

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### **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.

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#### *Gifts versus 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.

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## *Awards vs. Expenditures*

For your gifts data, you can report either pledges or actual cash collected, but not a mixture of both.

For your non-gift data, you can report either awards or expenditures, but not a mixture of both.

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## *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, \$300K contract or pledge with payments of \$100K/year in fiscal year 2017, the full \$300K would be counted toward your fiscal year 2017 total. The award would not be counted as three separate \$100K payments in the totals for fiscal years 2017, 2018, and 2019.

### 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.

### Cash-Accounting and Non-Gift Expenditures

Both cash accounting of gifts, and non-gift expenditures, will be counted in the total for the fiscal year on which you are reporting. The aforementioned rules (for Awards or Pledges) do not apply when counting expenditures or cash accounting of gifts received.

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## **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. 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.

Such work 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.

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*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 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.

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*Fee-for-Service*

Work where the deliverable requested by a corporate sponsor is generated using known practical applications of standard procedures and established theories, methods, and standard experiments.

Another form of fee-for-service is work for which a company provides a detailed protocol for the project that must be performed as received by the university. The results of this work are of specific interest to the corporate sponsor and may involve off-the-shelf tools and established protocols.

Fee-for-service projects do not include novel analyses or interpretation of data sets, and the deliverables are limited to the results generated using the standard procedures, established theories, methods, and experiments utilized in the performance of the work.

This category typically includes all agricultural field trials, routine testing, and any other work-for-hire.

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*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 educational programs, and student groups.

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*Community Outreach & 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 are not research-driven, and 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.).

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*Uncategorized Support*

A general catch-all category for activities not captured by the categories described above. Examples include: 1) the fair market value of gifts or contractual transfers of equipment, 2) fairly valued in-kind participation of the corporate partner, and 3) any other activity that does not fit into one of the previously defined categories.

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# Demographic Information

## *Institution Location*

### East North Central

Illinois, Indiana, Michigan, Ohio, Wisconsin

### East South Central

Alabama, Kentucky, Mississippi, Tennessee

### Mid-Atlantic

New Jersey, New York, Pennsylvania

### Mountain

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

### New England

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

### Other (International)

(Will prompt manual entry of City and Country)

### Pacific

Alaska, California, Hawaii, Oregon, Washington

### South Atlantic

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

### West North Central

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

### West South Central

Arkansas, Louisiana, Oklahoma, Texas

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