Clemson University appreciates any and all gifts in support of our University. Keeping accurate records of these gifts is important to the donor, the University and to agencies impacted by these gifts. In counting these gifts, records should be accurate, easily understood and transparent.

Potential gifts to Clemson University and the Clemson University Foundation can have legal, tax, reputation and financial risks for either or both entities. The Gift Acceptance Committee is responsible for reviewing the implications of any such gifts made to Clemson University or the Clemson University Foundation which are identified as having a high level of complexity or significant exposure in any of the above areas.

Under our current system of counting gifts, we will report annually gifts consistent with CASE Gift Acceptance Guidelines. CASE generally is accepted as the leading source on gift acceptance and campaign counting policy, providing consistency and comparative gift reporting across the various reporting institutions. Clemson identifies these gifts as “above the line.” However, CASE also recognizes the need for giving donors credit for gifts that do not meet the CASE standards for counting. As the recognition of gifts is an institutional decision, recognition of donors does not always mirror gift counting. Therefore, variances may occur from one institution to another.

The Director of Gift Receiving has the authority to approve any Gift-in-Kind that comes to the Gift Receiving Department that follows CASE Standards and is under $25,000.00 and has the proper justification. Any Gift-in-Kind over $25,000.00 that is in question, the Director of Gift Receiving will continue to contact the Development Officer, obtain written justification and present the findings to the GAC for their approval. Any other questionable or new Gifts-in-Kind will come before the committee as needed.

Clemson University believes acknowledging the impact donors have on the University aligns with the value the University has received. Furthermore, Clemson University believes that donors give to Clemson because of Clemson’s value proposition – the result of its commitment to mission and ability to effectively steward resources. Therefore, for annual fundraising and campaign total purposes, we will identify and report “below the line” gifts that do not meet current CASE guidelines but meet the criteria established below:

1. Must support the Mission of Clemson University;
2. Must demonstrate Value to Clemson University;
3. Must not represent an equal exchange in terms of direct and immediate benefits being conveyed; and
4. Must not complete a business transaction between the donor and Clemson.

These “below the line” gifts require vetting by the Gift Acceptance Committee if the value of the gift in kind is over $5,000. For gifts valued below $5,000, The Director of Gift Receiving has the authority to approve any gift; however, the Director of Gift Receiving is encouraged to submit to the Gift Acceptance Committee any gifts below $5,000 that may require additional vetting by the Gift Acceptance Committee.

The sum of these two gift “categories” (above and below the line) will be the annual fundraising and campaign total.

In all cases, these gift categories will be properly identified in all public releases.

If the University is in a capital campaign the campaign leadership should identify their acceptance criteria prior to the beginning of the campaign.