A special category of “below the line” gifts consists of contributions from state and local government entities. As noted in the Gift Acceptance Policy Manual, we recognize the need for giving donors credit for gifts that do not meet the CASE standards for counting. CASE recognizes “below the line” gift reporting as an accepted and common practice among higher education institutions.

As with any other “below the line” gift, “below the line” government gifts that do not meet current CASE guidelines must be approved by the Gift Acceptance Committee and must meet the criteria in place for “below the line” gifts at the time the gift is made.

For “below the line” gifts from government entities, additional conditions must be considered because Clemson University is a state-assisted institution of higher education and thus receives substantial funding from government sources, particularly the State of South Carolina, on a regular basis. The key requirement for allowing gifts from government entities to be reported “below the line” in fundraising totals is whether the contribution is dependent upon the receipt of a preceding complementary commitment private investment. Thus, for government contributions, an additional criterion must be met:

1. The governmental contribution was made in direct response to private philanthropic support; Clemson University would not have received the governmental investment to the project or program “but for” the private donation(s).

Guiding examples of government contributions that meet the criteria for inclusion in fundraising totals as “below the line” gifts include:

- SmartState Endowed Chairs: this state-supported program provides a one-for-one match of state dollars to private gifts for endowed chairs; the state funds would not be granted to Clemson University without a dollar-for-dollar matching gift from a private source.
- State contributions made through the Research University Infrastructure Bond Act (2004) when a substantial portion of the required matching component is provided by private sources: this state-supported program provides up to a one-for-one match for capital projects contingent upon the institution obtaining at least 50% of the total cost of the project from “private, federal, municipal, county, or other local government sources.”