



# **CASE-CCAЕ Survey of Charitable Giving to Higher Education in Canada**

**Question by Question Guidance**

**July 2018**

## INTRODUCTION

These notes are a supplement to, rather than replacement for, the Reporting Rules for Advancement (Reporting Rules). They are designed to clarify and simplify returns for respondents to the survey. Regular reference is made to the Reporting Rules, which provide more thorough details and examples.

The printed guidance is designed to be dipped into as well as read as a whole so you may find a number of sections repeated.

**Please note, the survey contains several optional questions. These questions will have the word '(OPTIONAL)' at the end of the question text. We encourage institutions to answer as many of the optional questions as possible to create the most comprehensive picture of charitable giving to higher education in Canada.**

CASE will review all submitted data and attempt to identify any obvious errors or inconsistencies (i.e. a number of alumni donors greater than the number of contactable alumni). CASE will contact participating institutions to clarify or correct apparent errors in submitted data and collect missing data.

## SECTION A: ABOUT YOUR INSTITUTION

**A-1. Please provide the name, title, and contact information of the person who will have primary responsibility for completing the survey and to whom administrative communications should be addressed. (REQUIRED)**

The “person completing the questionnaire” may be contacted by CASE for data spot-checks and queries about responses, in order to ensure consistency in reporting.

It is assumed that the questionnaire will be seen and signed off by the most senior individual at the institution (excluding the institution president or chancellor) responsible for institutional advancement.

**A-2. What is the end date of your most recently completed fiscal year? (MM/DD/YYYY)**

The fiscal year is an important time period for this survey as it sets the cut-off dates for the year revenue and expenses are attributed. The fiscal year varies from institution to institution and can follow the calendar year, school year, or government fiscal year.

**A-3. To whom does the Director of Development report?**

“Director of Development” means the most senior individual at the institution who practices high-end philanthropic strategy and relations day-to-day (not including the CEO/Vice-Chancellor). A Pro-Vice-Chancellor is considered the “Director of Development” if his/her philanthropic strategy and relationships role is hands-on. A Pro-Vice-Chancellor is not

considered the “Director of Development” if he/she merely supervises the person who undertakes and leads on philanthropic strategy and relationships.

**A-4. In which year did your institution start a development/fundraising program?**

This is the year when your institution first invested in a professional alumni relations and/or fundraising programme. (Some institutions have historically had separately constituted “alumni associations” with associated dues before investing in a professional office: these do not count.)

**A-5. Do you have any offices outside of Canada that are responsible for regional fundraising?**

- Yes
- No

Please do not include international contracts with consultants of consultancy firms to undertake international fundraising on your behalf, unless they are engaged on a permanent or multi-year fixed-term basis.

**A-6. If you do have any offices outside of Canada that are responsible for regional fundraising, then please state in which countries they are located.**

- United States
- United Kingdom
- Other, please specify:

Please do not include international contracts with consultants of consultancy firms to undertake international fundraising on your behalf, unless they are engaged on a permanent or multi-year fixed-term basis.

**A-7. Is your institution engaged in clinical medicine?**

The answer to this question can vary between institutions and you need to decide how best to answer this question based on your own institution. The question is intended to determine whether institutions have clinical medical operations that impact fundraising performance. Indicators of engaging in clinical medicine include having a medical school or running large clinical medicine research.

**A-8. Which of the following best describes your institution?**

- University
- College
- Polytechnic
- Other

**A-9. How many full time equivalent (FTE) students were enrolled by your institution in the reporting year?**

**SECTION B: PHILANTHROPIC INCOME**

Questions B1 – B5 are often challenging to get right.

They do not merely refer to philanthropic income secured by an active development office, but to philanthropic income secured throughout the university. The definitions of philanthropic income which qualify for the purposes of this survey have been developed over years and care should be taken to ensure that reporting is accurate and in line with these definitions.

For funds secured to be counted they must be both eligible (see Reporting Rules page 10) and the nature of the gift must meet the survey's definition of philanthropic intent (see Reporting Rules page 6).

Funding from Canadian federal, provincial and local governments and their agencies such as the Social Sciences and Humanities Research Council (SSHRC) and the Canadian Institutes of Health Research (CIHR) do not count. Research grants do not count if they are subject to any of the exclusion criteria listed in Table 1 of the Reporting Rules. Sponsorship does not count.

**B-1. What was the value of new funds secured by your institution in the survey year?**

- Total Value of new funds secured
- Of the total new funds secured, what amount came from bequests?

The aim of this question is to demonstrate how active and successful your fundraising has been over the year.

In order for philanthropic funds secured to be counted, the source of the funds must be eligible and the nature of the funds must meet the survey's definition of philanthropic intent. See Reporting Rules for Advancement (page 10) for further guidance on determining philanthropic funds.

New funds secured includes:

- New cash received (or cash equivalents), including from externally administered bequests (cash received from the sale of gifts in kind or property are addressed below).
- Equivalent cash value of financial instruments (shares etc.) received as gifts (whether from bequests or from living donors) as documented on the day they were received by the institution (normally the known market price).

- Confirmed (non-bequest) pledges made in the reporting year. The full value of the pledge for its full duration up to 5 years should be counted as funds secured for the year the pledge was made. The five years includes the year in which the pledge is made. Care should be taken to avoid double counting the first year payment reporting it as both cash received and as part of the full value of the pledge.
- Open-ended recurring gifts made by direct debt should be counted at their value up to a duration of 5 years so a recurring gift of \$1,000 per year would be counted at \$5,000 in the year it was made.
- Equivalent cash value of gifts in-kind, whether retained or sold. These include, for example, real estate, artwork or books. They may also include research equipment provided that the equipment is part of a research grant or contract that qualifies as philanthropic under the reporting rules (see Reporting Rules for Advancement page 6). The equivalent cash value should be the independently assessed market value on the day that the gift was received.

New funds secured does NOT include:

- Payments made against confirmed pledges made in years prior to the reporting year.

Funds received as a result of bequests (B-1-2) is a subset of total funds secured. It should only include bequests received by the institution in the reporting year from the estates of deceased individuals. Bequest commitments from living donors should not be included as they could be revoked. Bequests still passing through probate should also not be included.

Bequests received includes:

- Cash and cash equivalents, including from externally administered bequests, but not any cash received as a result of selling gifts of physical assets from bequest donors (bequeathed gifts in kind are counted at their value on the day the gift was received as noted below);
- Equivalent cash value of bequeathed gifts in-kind, whether retained or sold. These include, for example, real estate, artwork or books. The equivalent cash value should be the independently assessed market value on the day that the gift was received;
- Equivalent cash value of financial instruments (shares etc.) received as bequests as documented on the day they were received by the institution (normally the known market price).

**B-2. Please answer the following questions about the largest new non-bequest confirmed gift secured by your institution in the survey year.**

- What was the value of the largest new non-bequest confirmed gift secured by your institution?

- What was the source of the largest new non-bequest confirmed gift secured by your institution?

**B-2-1** includes documented pledges, counted at their total value for the duration of the pledge up to 5 years; single cash gifts; and gifts-in-kind. It does not include bequest pledges, bequest income received, and payments made on pledges secured in prior reporting years.

For **B-2-2**, choose one response from the drop-down.

- **Alumnus in lifetime**
- **Other individual in lifetime**
- **Trust/Foundation**
- **Corporations**
- **Other organization**
- **Not applicable**

**B-3. How many gifts of \$1,000,000 or over did you receive in the survey year as new funds? (OPTIONAL)**

B-3 includes documented pledges, counted at their total value for the duration of the pledge up to 5 years; single cash gifts; and gifts-in-kind. It does not include bequest pledges, bequest income received and payments on pledges made in prior reporting years.

**B-4. How many gifts of \$1,000,000 or over did you receive in the survey year as cash income? (OPTIONAL)**

For B-4, cash gifts must be fully received in cash in the relevant year. This could include large pledge payments from pledges made in previous years (or the current year).

‘Bequest cash received’ is a permissible source for B-4. It must, however, be realised cash rather than an estimated value for a gift-in-kind (such as property) received as part of a bequest. Gifts-in-kind that have not been sold or otherwise liquidated should be excluded from this count.

**B-5. In the survey year, what was the total value of annual fund income?**

- What was the total value of annual fund income secured by your institution?
- What was the total value of annual fund income received by your institution?

“Annual Funds” have a range of definitions. Normally, Annual Funds include many donors, each of whom make relatively small gifts. Normally, Annual Fund income does not fluctuate greatly from year to year. For the purposes of this survey count any gift less than \$25,000 and do not include research grants. If an individual makes multiple gift transactions over the course of the year totalling less than \$25,000 please count those as one annual fund gift.

A sampling of different types of Annual Funds follows. None is right or wrong – and some institutions evolve and change from one definition to another over time. *The first three are*

*the most typical, and are recommended as best practice either as stand alone or in combination.*

- All gifts/pledges received in response to specific activity, such as particular mailing campaigns and/or student telethons
- All gifts/pledges received from individuals where the institution believes it is possible to raise the same against from those individuals in future year(s)
- All gifts/pledges received from individuals worth X or less (often X = \$1,000 or \$5,000)
- All gifts/pledges which are “unrestricted”
- Friends memberships, either corporations and/or individuals (though all sponsorship and benefit-driven “friends of” are excluded from the survey)
- Some combination of the above

Annual Funds do not normally include cash from bequests.

For **B-5-1** (Annual Fund Income Secured) include new cash and new confirmed pledges if the total value of the pledge for its full duration up to 5 years is less than \$25,000. Open-ended recurring gifts/direct debit gifts should be counted at their total value for a duration of 5 years (or anticipated total value if the recurring gift is for a duration of less than 5 years). Exclude pledge payments.

For **B-5-2** (Annual Fund Income Received) include all cash received, including new single cash gifts, pledge payments on prior-year annual fund commitments (i.e. commitments valued at less than \$25,000 and recurring gift payments. Do not include any income which is anticipated or pledges payable in future years.

**B-6. Of the total new funds secured in B1 how much was... (OPTIONAL)**

- Unrestricted
- Restricted for student financial aid and experience
- Restricted for faculty/staff support and experience
- Restricted for capital projects and infrastructure
- Restricted for research programs and partnerships
- Restricted for other purposes

The aim of this question is to demonstrate the donor’s intent regarding the usage of the funds.

**B-7 How many donors made contributions within each of the following ranges in the survey year? Donors who made multiple gifts should be counted once within the range corresponding to the total value of funds committed within the year. (OPTIONAL)**

	Alumni	Other Individuals	Trusts and Foundations	Corporations	Other Organizations
\$1- \$999					

\$1,000-\$9,999					
\$10,000-\$99,999					
\$100,000-\$999,999					
\$1,000,000 - \$4,999,999					
\$5,000,000 +					

Funds counted in this question should correspond to the new funds secured in B-1-1.

Please count all contributions regardless of source including alumni, other individuals, foundations, corporations, and others.

If a donor has given more than one gift or documented pledge during the year they should only be counted once.

Pledges and recurring gifts/direct debt gifts should be valued for their full duration up to 5 years.

**Alumni** - This category includes all giving by former students—full- or part-time, undergraduate or graduate—who have earned some credit toward one of the a degrees, certificates, or diploma s offered by the reporting institution. Report current students in the ‘Other individuals’ category.

**Other individuals** – All new funds secured from non-alumni individuals, including friends, parents, current and former staff. Friends, parents or other individuals who are also alumni should be counted as alumni rather than other individuals.

**Trusts and foundations** – This category includes foundations and trusts that are private tax-exempt entities operated exclusively for charitable purposes.

**Corporations** – Companies/Businesses

**Other organizations** – All new funds secured from organizations that are not categorised as trusts, foundations or corporations.

## SECTION C: CONSTITUENTS AND DONORS

### C-1. Please enter details about your alumni and donors below (REQUIRED):

- Total alumni
- Total contactable alumni
- Total alumni donors
- Total donors

**C-1-1** asks about the total number of alumni not just those who are contactable. Alumni are former students of the institution. While institutions may define “alumni” in a variety of ways for the purpose of this survey please count all former students—full- or part-time, undergraduate or graduate—who have earned some credit toward one of the degrees, certificates, or diplomas offered by the reporting institution.

**C-1-2** asks for your contactable living alumni – those for whom you have a current postal address, email address, or phone number anywhere in the world.

Contactable alumni numbers will fluctuate throughout the year, so you should choose a date or method of calculating contactable alumni, and remain consistent with that date/method when reporting to the survey in future years.

Constituents’ communication preferences, in regards to mail, email, or phone, should be taken into consideration when determining these figures. For example, an alumnus who has opted out of mail, email, and phone communications, should not be counted as contactable. Similarly, an alumnus with an email address who has opted out of email communications but has no mailing address or phone number should not be counted as contactable.

At most institutions, contactable alumni numbers increase slightly year on year, reflecting the fact that the number of new alumni graduating each year normally outweighs the number who become “lost” or deceased.

C-1-2 contactable alumni should be a subset of total alumni reported in C-1-1

For question **C-1-3**, please include:

- Alumni making a new single cash gift in the year;
- Alumni making a cash payment against a pledge or recurring gift made in this or any previous year (including Standing Order or Direct Debit payments);
- Alumni making a gift in kind in the year;
- Any individual or organization who makes a new pledge in the year but did not actually make a cash gift in that year.

Please exclude:

- Individuals making bequest pledges;
- Deceased individuals from whose estates bequest cash has been received.

If a single donor made more than one payment or gift in the year they should only be counted ONCE as a single donor.

If alumni who are partners make joint gifts, they should be counted as two donors.

For the purposes of **C-1-4**, please include:

- An individual or organization making a new single cash gift in the year;
- An individual or organization making a cash payment against a pledge made in this or any previous year (including recurring gift payments or Direct Debit payments);

- An individual or organization making a gift in kind in the year.

Please exclude:

- Any individual or organization who makes a new pledge in the year but did not actually make a cash gift in that year;
- Individuals making bequest pledges;
- Deceased individuals from whose estates bequest cash has been received.

Remember: if a single donor made more than one payment, or made more than one gift, they should only be counted ONCE as a single donor.

If individuals who are partners make joint gifts, they should be counted as two donors.

Each alumnus who gives via affiliated grant-making support organizations (for instance, a university foundation or similar Canadian registered charity or U.S. 501(c)3) should be counted individually.

C-1-4 (total number of donors) should have a higher or equal number to C-1-3 (total number of alumni donors).

**C-2. Please enter details about your bequests in the survey year below (REQUIRED):**

- How many new bequest intentions were confirmed?
- How many bequests were the source of contributions to new funds secured?

The aim of C-2-1 is to further demonstrate how active your bequest program has been over the year. While previous bequest questions focused on bequests received, this question focuses on bequest intentions/pledges (excluded from all other questions in this survey).

Include bequest intentions/pledges where:

- The individual has confirmed in writing that he/she has included a gift in his/her will to your institution and that the will has been executed – the clause is already in a signed will and is not just an intention to do so in the future;

Contingent bequests, where the will specifies that your institution will only receive the gift should all other gifts specified in the will fail/cannot be fulfilled, should be excluded.

**C-2-2** is the number of individual bequests that were the source of bequest new funds secured in the year (i.e. the number of bequests that make up the funds figure from B-1-2). You may have received several payments from a single bequest as the estate is settled; these should only be counted once.

For example, a bequest that settles in three contributions (\$10,000, \$20,000, \$30,000), should be counted as a single bequest.

## SECTION D: CAMPAIGNS

A “campaign” is a concentrated effort to raise a specified sum of money to meet a specified goal or goals, normally within a specified period of time.

Campaigns can be for a specific purpose (e.g. \$15 million for a new building) and/or institution wide, with a number of specific purposes under a campaign “umbrella”.

Some campaigns include annual fund returns against their campaign target; others do not. Both approaches are acceptable.

Campaigns are normally divided into a “quiet phase” (where funds are sought, mostly from major gifts, but the campaign is not publically announced); and a “public phase” (the period between public announcement of the campaign, and its conclusion).

**D-1. As of the end of the most recent fiscal year, were you in a campaign for the institution as a whole? If yes, what phase of the campaign are you in (private/quiet or public)?**

- No Campaign
- Yes, Private/Quiet
- Yes, Public

**D-2. If you were in the public phase of a campaign as of the end of the most recent fiscal year, what was the financial target of the campaign?**

If the campaign is in a private/quiet phase then there is no need to report your target.

In keeping with the definition above fundraising initiatives that do not have specified financial targets are not “campaigns.”

**D-3. How many years do you expect the public phase of the campaign to last?**

Count the total number of years from the public announcement of the campaign to its anticipated public announcement of conclusion.

## SECTION E: INVESTMENT AND STAFFING

**E-1. What were the TOTAL fundraising costs of your institution in the survey year, as reported on the 201~~7~~<sup>8</sup> T3010?**

The Canadian “Registered Charity Information Return (T3010) asks charities to report total expenditures on fundraising. The following guidance is taken from [“T4033 Completing the Registered Charity Information Return”](#):

Line 5020: Enter the total expenses the charity paid out for fundraising activities, whether carried out by the charity or by third party fundraisers. Examples of fundraising expenditures are:

- expenditures for fundraising activities, including salaries and overhead costs, promotional materials, campaign supplies, electronic data processing, and year-round office expenses directly related to fundraising
- expenditures for promoting the charity and its activities to the community mainly for fundraising purposes
- fees the charity paid to third party fundraising consultants or agencies (or amounts retained by them)
- postage costs for direct mail canvassing

For more information on acceptable fundraising expenditures see the Canada Revenue Agency's guidance on [Fundraising by registered charities, CG-013](#)

**E-2. What is the total Full-Time Equivalent (FTE) count of institution employees responsible for advancement activity, regardless of where they report in the institution?**

Advancement activity includes fundraising, alumni relations, advancement services, and communications and marketing.

Include budgeted positions that may be vacant due to staff transitions.

**E-3. What is the total Full-Time Equivalent (FTE) count of institution employees responsible for philanthropic revenue generation, regardless of where they report in the institution?**

This would include development officers, corporations and foundation relations professionals, planned giving professionals, prospect researchers, stewardship professionals, individuals responsible for fundraising events, and deans and others responsible for prospect identification, donor cultivation, donor solicitation, and donor stewardship.

Include budgeted positions that may be vacant due to staff transitions.

For staff positions with responsibility for both fundraising and alumni relations activity please estimate the proportion of time dedicated to philanthropic revenue generation and use that to calculate full time equivalents.