

**CASE Insights<sup>SM</sup> on Philanthropy (Canada)**  
**in partnership with CCAE**

**Guidance Document**

**June 2026**

## Contents

Introduction .....	3
About CASE and CCAE .....	3
Getting Started.....	5
Access to the Survey .....	5
Activating the Survey for Data Entry.....	5
Survey Validation and Submission .....	5
Submitting Your Survey.....	6
Additional Resources .....	6
Key Terminology from <i>CASE Global Reporting Standards</i> .....	7
Key terms .....	7
Identifying Philanthropic Funds .....	7
New Funds Committed and Funds Received: Definitions and Counting .....	8
Question by Question Guidance .....	10
Data Sharing Agreement.....	10
Section A: About Your Institution .....	10
Section B: New Funds Committed .....	13
Section C: Philanthropic Funds Received .....	18
Section D: Constituents and Donors .....	24
Section E: Campaigns .....	25
Section F: Investment and staffing.....	26
<i>Appendix A: Data Sharing Agreement</i> .....	32
<i>Appendix B: Tax-Deductible Gifts</i> .....	35
<i>Appendix C: Donor Control of Funds</i> .....	36
<i>Appendix D: Research Funding Scenarios</i> .....	36
<i>Appendix E: Shares as Deductible Gifts</i> .....	36

## Introduction

CASE Insights on Philanthropy (Canada) in partnership with CCAE is designed to provide comprehensive data on fundraising and charitable giving to Canadian colleges, polytechnics, and universities. CCAE and CASE have collaborated to frame and review the survey and associated reporting definitions with input from advisors from a range of Canadian institutions and in alignment with the *CASE Global Reporting Standards*. CASE will administer the survey, analyze results, and develop the final report.

The survey—

- raises the profile of higher education advancement in Canada and increases public understanding of the role of philanthropy in support of education;
- provides data to help measure the impact of public policy and inform advocacy initiatives supporting educational advancement in Canada and globally;
- enables participating institutions to measure and benchmark fundraising progress year-over-year and among peer institutions; and
- helps institutional leaders set goals, assess performance, build capacity, and make informed, strategic decisions regarding investments in advancement.

The Question-by-Question guidance is designed to clarify and simplify returns for respondents to the survey. Regular reference is made to the *CASE Global Reporting Standards*, which provide more thorough details and examples.

## About CASE and CCAE

CASE—the Council for Advancement and Support of Education—is a global, not-for-profit membership association with a vision to advance education to transform lives and society.

CASE is the home for advancement professionals, inspiring, challenging and equipping them to act effectively and with integrity to champion the success of their institutions. CASE defines the competencies and standards for the profession of advancement, leading and championing their dissemination and application for more than 90,000 advancement professionals at 3,100 member institutions in 80 countries.

Broad and growing communities of professionals gather under the global CASE umbrella. Currently, these include alumni relations, development and advancement services, communications, fundraising, government relations, and marketing. These professionals are at all stages of their career and may be working in schools, colleges, universities, cultural institutions, or other not-for-profit organizations. CASE uses the intellectual capital and professional talents of a community of international volunteers to advance its work, and its membership includes many educational partners who work closely with the educational sector.

Headquartered in Washington D.C., CASE works across all continents from its regional offices in London, Singapore, and Mexico City to achieve a seamless experience for all its stakeholders, particularly its members, volunteers, and staff. For more information about CASE, please visit [www.case.org](http://www.case.org).

The Canadian Council for the Advancement of Education (CCAIE), established in 1993, is a nonprofit, volunteer-led organization that promotes excellence in educational advancement. CCAIE members benefit from opportunities for networking, professional development, and mutual support for those who work to advance and promote Canadian education. The vision of CCAIE, a leading national organization, is to enable advancement professionals, and the educational institutions in which they work, to fulfil their aspirations.

CCAIE's mission is to strengthen the capacity, reach, and impact of the advancement community through exemplary programs, resources, partnerships, and services. CCAIE members represent universities, colleges, institutes, and independent schools that include 4,500 individual advancement professionals spanning 145 institutions, businesses, and other organizations across Canada (as of January 2025).

# Getting Started

## Access to the Survey

The Canadian philanthropy survey must be completed and submitted via the [CASE Insights survey website](#). The site requires a user account that is separate from your general CASE website member account. To request a new survey user account or make changes to your institution's existing survey contacts, email the CASE Insights staff at [insights@case.org](mailto:insights@case.org).

## Activating the Survey for Data Entry

After logging into the CASE Insights [survey website](#), click on the active CASE Insights on Philanthropy (Canada) survey on the home page. This takes you to the survey menu. In the Survey Status section at the top, check the box that says, "My institution **WILL** complete this survey." This activates the survey for data entry. Your institution's survey contacts will receive reminders about the survey until it is submitted.

## Survey Validation and Submission

As you are entering data, each section of the survey has error checks that run automatically when you save that section. Failed validations appear in the upper right corner. Note that you will see errors for any required questions that have not yet been answered, in addition to any errors in completed questions, so you may wish to wait until you are close to completion to review the errors in detail. Select the "Hide" button to minimize the notification as you complete entering data.

You can also manually check your survey for errors if you wish by going to the Completion Process section at the bottom of the survey menu and clicking, "Check your survey for common problems." This view provides a summary of all validation errors in all sections of the survey.

There are three error levels:

- Fatal errors (skull icon) must be fixed before you can submit your survey.
- Serious errors (exclamation point icon) must be fixed or annotated before you can submit your survey. To annotate click, "Add Comment."
- Warnings (question mark icon) require no specific action but indicate data may be out of the ordinary and deserve your review.

Error messages tell you which sections and specific questions have errors along with more details about the issue. Click to return to the section/question with the error or the survey menu. You will see the failed validation within the section near the upper right. The survey menu will show error-level icons next to sections that have errors.

**After you fix your errors, you must return to the Completion Process section of the survey menu and re-run the error checker to clear them.** Failed validation messages and error icons do not disappear until you do so. If you still have remaining errors and need assistance on how to resolve them, email the CASE Insights team at [insights@case.org](mailto:insights@case.org).

## Submitting Your Survey

When you have finished your survey, check the Survey Status box that says, “My survey is **complete** and ready for review.” The built-in error checks will run automatically. If you receive any error messages, you must correct or annotate the errors. **Your survey is not submitted for review if it has errors.**

After you have made your corrections, re-check the box to indicate your survey is complete. If no errors remain, your survey will be submitted for review, and you will see a confirmation notice onscreen.

CASE will review all data submitted and attempt to identify any obvious errors or inconsistencies. CASE will contact participating institutions to clarify or correct apparent errors in submitted data.

Email the CASE Insights team at [insights@case.org](mailto:insights@case.org) if you need assistance with clearing errors.

## Additional Resources

There are written instructions within the online survey instrument. In addition, you can hover over many of the row and column headers in the questions for additional help and definitions.

In addition to this survey Guidance Document, you can find resources on the [CASE Insights on Philanthropy \(Canada\) in partnership with CCAE website](#), including:

- A PDF of the survey with all the questions.
- Excel data collection grids that you can use to gather your data before entering them online if you wish to do so.

For assistance, contact the CASE Insights team at [insights@case.org](mailto:insights@case.org)

# Key Terminology from *CASE Global Reporting Standards*

The *CASE Global Reporting Standards* (CGRS) publication represents worldwide standards for recording institutional fundraising outcomes. It includes a definition of what constitutes educational philanthropy and important guidance around gift counting, funds received, new funds committed, and donor control and influence. The Canadian Supplement (in both English and French) provides further country-specific standards and guidelines related to legislation, regulations, and other reporting standards in Canada. The publication is available for purchase in print and digital editions. Learn more on the [CASE Global Reporting Standards webpage](#).

## Key terms

**Advancement:** Throughout this document “advancement” refers to the integrated programs and processes by which an institution manages communications and marketing, alumni and external relations, and fundraising with the goal of fostering relationships and enhancing engagement with alumni, friends, members of the community, policy makers, and philanthropic entities and growing support for the institution.

**Development officers:** Staff members professionally engaged in the process of cultivating, soliciting, and stewarding of donors to higher education institutions.

**Institution:** This includes the university, college, and subsidiaries (greater than 50% ownership) of the college or university. This also includes institutionally related foundations dedicated exclusively to the support of the college or university.

## Identifying Philanthropic Funds

For funding to be counted as philanthropic income, it must meet the definitions and reporting standards found in the *CASE Global Reporting Standards*. As you examine philanthropic intent, it is important to keep the following definition of educational philanthropy in mind:

*Educational Philanthropy is the voluntary act of providing private financial support to nonprofit educational institutions. To be categorized as philanthropy in keeping with CASE standards, such financial support must be provided for the sole purpose of benefiting the institution’s mission and its social impact, without the expressed or implied expectation that the donor will receive anything more than recognition and stewardship as the result of such support.*

As such, the following are not included as part of the definition of Educational Philanthropy and are excluded from the survey: (CGRS, 3.1.4)

- Contractual Relationships
- Contributed Services
- Exclusive information
- Exclusive Publication
- Consultancy Included
- Intellectual Property Rights
- Pass-through government grants

- Other forms of financial benefit
- Investment on earnings on gifts
- Others including tuition payments, vendor contracts, non-gift portions of exchange transactions, etc.

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 [Identifying philanthropic funds](#). Sponsorship does not count.

*Full Details on exclusions and Tangible Donor Benefit (quid pro quo) are noted in Sections 3.1.4 and 3.1.5 in the CASE Standards. A complete listing of definitions can be found in Chapter 2.*

## **New Funds Committed and Funds Received: Definitions and Counting**

CASE Insights on Philanthropy (Canada) in partnership with CCAE includes two key pillar definitions for counting practices: New Funds Committed and Funds Received. In previous iterations of the survey, while the terminology used was different, the definitions were the same.

**New Funds Committed** are new monies and property committed in the reporting year from any individual or qualified organization. This includes new outright gifts, new documented pledges, new irrevocable planned gifts received or committed, and new qualified and documented bequests / legacy intentions if the donor is age 65 or older (CGRS 4.1). The measure excludes some philanthropic income received in the reporting year notably payments on pledges and income from bequests committed in prior years.

An outright gift is an irrevocable transfer of the gift to the institution in the current reporting year. Outright gifts can be any type of asset including cash, securities (stocks, bonds, and mutual funds), real estate, tangible personal property, and/or retirement plan assets. Gifts in kind are included in this category.

**Note that the *CASE Global Reporting Standards* concerning pledges were revised in 2024. You should now report the full value of multiyear pledges as part of new funds committed. Do not limit pledge counting to five years.**

The following chart helps to clarify how different types and duration of pledges can be counted.

Pledge Type	Funds Received	New Funds Committed	Example
Regular / Recurring / Sustaining Pledges without an end date	Payment received	Payment received	Direct debit, automatic regular bank transfers, Monthly debit/credit card payments
Pledges with a schedule of multiple years	Payment received	Entire value of the documented commitment	Direct debit, automatic regular bank transfers, Monthly debit/credit card payments
Pledges limited to a single fiscal year	Payment received	Annual value of the documented commitment	Annual fund pledges

Tracking new funds committed enables an institution to measure and track the effectiveness of advancement efforts and the impact of philanthropic support, including secured pledges, in the financial reporting year, as well as in years following.

**Funds Received** are monies and property received within the reporting year from any individual or qualified organization. This includes outright gifts, payments received to fulfill pledges made in the current or previous years, irrevocable planned gifts at face value, and realized bequests/legacies. (CGRS, 4.1)

The image below summarizes which gifts to include in only New Funds Committed (dark blue), only Funds Received (light blue), or in both categories (gold). Because New Funds Committed is a measure of fundraising activity, there are elements that are also included in Funds Received.

Funds Received	New Funds Committed
A measure of money in the bank. Funds Received are monies and property <u>received</u> within the reporting year.	Measures the impact of fundraising efforts. New monies and property <u>committed</u> in the reporting year.
Pledge Payments Received	New Pledges or Recurring Gifts
Realized Bequests/Legacies	New Bequest/Legacy Intentions (Donors Aged 65+)
Newly Established Irrevocable Planned Gifts (FV)	Newly Established Irrevocable Planned Gifts (FV)
Outright Gifts (not associated with a pledge)	Outright Gifts (not associated with a pledge)

## Question by Question Guidance

This guidance is a supplement to, rather than a replacement for, the *CASE Global Reporting Standards*. They are designed to clarify and simplify returns for respondents to the survey. Regular reference is made to the reporting standards, which provide more thorough details and examples.

**We encourage institutions to complete the survey in full to create the most comprehensive picture of charitable giving to higher education in Canada.**

### Data Sharing Agreement

We require that the senior most Advancement Professional/Chief Advancement Officer reviews and signs off on reported data before the data is submitted. Provide name and position of the senior most advancement professional to confirm that they have read and signed off on the data sharing agreement.

If you do not agree to the data sharing policy, you will be unable to submit your survey. See [Appendix A](#) for full text of Data Sharing Agreement.

**Have you read and agreed to the data sharing agreement?**

- Yes
- No

**Please add name and position of the senior most advancement professional to confirm they have read and agreed to the Data Sharing Agreement.**

- First Name
- Last Name
- Position

### Section A: About Your Institution

In this section, please provide information about your institution and advancement program.

**A-1. Please provide the end month and end year of your most recently completed fiscal year. Required**

The fiscal year is an important time period for this survey, determining the period for which funds received and new funds committed are reported. Fiscal years vary from institution to institution and may not conform to calendar year, academic calendar, or government fiscal year.

The fiscal year end date cannot be more than one year earlier than the start of this survey (i.e., it cannot be before July 2025).

**A-2. Please select the currency you will be using to report financial data throughout the survey. Required**

**A-3. To whom does the senior-most advancement professional report? Required**

- President, Principal, or equivalent (senior-most executive officer of the institution)
- Vice-President, Vice Principal or Equivalent
- Other, please specify:

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

This is the decade 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 staffed offices outside Canada that are responsible for regional fundraising? Required**

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.

- Yes
- No

**If yes, in which country?**

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

**A-6. Which of the following best describes your institution? Required**

Select the most appropriate group for your institution. The first three categories align with Maclean’s universities categories. Colleges and Institutes are combined into one category.

- Medical/Doctoral
- Comprehensive
- Primarily undergraduate
- College/Institute

Maclean’s puts universities into three categories, recognizing the differences in types of institutions, levels of research funding, diversity of offerings, and breadth and depth of graduate and professional programs. Primarily Undergraduate universities tend to be smaller and have fewer graduate programs and graduate students. Universities in the Comprehensive category have a significant degree of research activity and a wide range of programs at the undergraduate and graduate levels, including professional degrees. Medical Doctoral universities offer a broad range of Ph.D. programs and research; all universities in this category have medical schools.

**A-7. Are hospital or medical facility data included in your survey? Required**

This 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, hospital, or running large clinical medicine research.

**A-8. How many full-time equivalent (FTE) students were enrolled by your institution in the reporting year? Required**

**A-9. Please provide the total number of students (total headcount, not full-time equivalent) who were enrolled at the beginning of the academic year in the reporting period. Required**

For the 2025-26 fiscal year, count enrolled students at the beginning of the academic year, fall of 2025. All students (except continuing education) are counted: full-time, part-time, resident, extension, nondegree. Do not convert part-time students to full-time equivalents. Do not provide a rolling headcount for the whole year or just the number of new students registering.

**A-10. Donor-Advised Funds (DAFs) Required**

This survey includes a source category for DAFs in some questions in the New Funds Committed and Funds Received sections. Historically, giving from DAFs was included in the Other Organizations category, but in 2022 an additional source category was added for DAFs.

Please break out DAF donor counts and contributions into the new category if you are able to report those totals separately. If you are unable to provide separate totals, please indicate this below. Selecting yes means that you can provide the breakout whether you received contributions during the year or not.

Selecting no will restrict you from entering data into the DAF category. If you received DAF contributions, but were unable to break them out, you will continue to include them in Other Organizations.

**Do you have the ability to break out donor-advised fund donor counts and contributions?**

- Yes, I am able to provide DAF totals
- No, I am unable to provide DAF totals

Selecting yes means that you can provide the breakout whether you received contributions during the year or not.

Selecting no will restrict you from entering data into the DAF category. If you received DAF contributions, but were unable to break them out, you will continue to include them in Other Organizations.

## Section B: New Funds Committed

All questions in this section use [New Funds Committed](#) as the method for counting philanthropic income.

To provide global benchmarks and enhance data transparency globally, this section asks for New Funds Committed exclusive of bequest/legacy intentions. The number and value of new bequest intentions are collected in a separate question.

**Note that the *CASE Global Reporting Standards* concerning pledges were revised in 2024. You should now report the full value of multiyear pledges as part of new funds committed. Do not limit pledge counting to five years.**

### **B-1. Provide the total value of new funds committed exclusive of bequests? **Required****

- New Funds Committed Exclusive of Bequests: New monies and property committed in the reporting year from any individual or qualified organization. This includes new outright gifts, new documented pledges, and new irrevocable planned gifts received or committed. Do NOT include bequest/legacy intentions in this figure.

### **B-2. Provide the number and value of new documented bequest intentions confirmed in the survey year. **Required****

- Number of new bequest intentions confirmed
- Value of new bequest intentions confirmed

Bequests/legacy intentions should be counted at face value from donors who were age 65 or older within the survey year. Include bequest intentions where the individual has confirmed in writing that he or she has included a gift in his or her will to your institution and 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 only receive the gift should all other gifts specified in the will fail/cannot be fulfilled, should be excluded. If you do not currently count bequests/legacy intentions or if you did not secure any during the fiscal year(s), enter 0.

Reference CASE Standards for additional details and examples of counting bequests/legacy intentions. (CGRS, 3.6)

### **B-3. Please provide the value and source of the largest, new non-bequest confirmed gift committed to your institution in the survey year. **Required****

- Largest non-bequest confirmed gift
- Source of largest non-bequest confirmed gift – alumni, other individuals, trusts/foundations, corporations, donor-advised funds, other organizations

Include documented pledges, counted at their total value for the duration of the pledge, and gifts in-kind. Do not include bequest pledges, bequest income received, and payments made on pledges secured in prior reporting years.

**B-4. Please provide the breakout of new funds committed (exclusive of bequests) by purpose.**

The aim of this question is to demonstrate the donor's intent regarding the use of the funds. Fund designations are described in more detail in Section 4.2 of the Global Standards.

This calculated total must equal new funds committed exclusive of bequests entered in question B-1.

- Unrestricted - Funds received without any restriction placed on their use by the donor(s). In cases where the donor expresses a preference for the gift's use but leaves the decision to the institution, report the gift as unrestricted. Even if the institution subsequently designates the gift for a particular purpose, the fact that the donor did not restrict its use means it is an unrestricted gift.
- Restricted for student financial aid and experience - Funds that the donor has restricted for student financial aid and experience. For these purposes, such aid includes both need-based and merit scholarships, student awards and prizes, and contributions made in support of student work-study arrangements.
- Restricted for faculty/staff support and experience - Funds that the donor restricts for use in a particular academic division of the school, but upon which no further restriction has been placed, or that the donor has restricted for faculty and staff salaries and employment benefits, or that the donor has restricted for academic support services, such as academic advising or skills tutoring. This includes funds received in support of sabbatical and other professional leaves for school employees.
- Restricted for capital projects and infrastructure - Outright gifts of both real and personal property to be retained for use of the school and gifts made for the purchase, construction, or renovation of buildings and other facilities, land, and equipment.
- Restricted for research programs and partnerships - Funds that the donor restricts for scientific, technical, and humanistic investigation. This category includes philanthropic research grants for individual and/or project research as well as grants for institutes and research centers including payments processed through those centers, e.g. the Office of Sponsored Research. It can include private monies (gifts) received from both private and public universities and nonprofit organizations. Reference CASE Standards for additional details about exclusions, including government research grants or pass-through grants, which should be excluded from all CASE Insights surveys.
- Restricted for other purposes - All other funds that the donor has restricted for a specific purpose that do not fall into one of the categories listed above.

**Questions B-5 through B-7 Required**

Questions below ask for donor counts and new funds committed by source, including a category for donor-advised funds (DAFs). In section A, you indicated whether you are able to break out DAF donor counts and contributions.

If you selected yes, that means that you can provide the breakout whether you received contributions during the year or not.

If you selected no, you are restricted from entering data into the DAF category. If you received DAF contributions, but were unable to break them out, you will continue to include them in Other Organizations.

If you would like to change your selection for DAF breakouts, go to question A-10 in Section A of the survey.

**B-5. Provide the number of donors and new funds committed exclusive of bequests within each source. **Required****

Donor counts are based on new funds committed exclusive of bequests.

- Alumni - Former students of the institution. This population includes graduates of the institution who received a diploma, degree or multiple degrees, certificate, or award. It also includes individuals who completed at least one term or semester or at least one degree-credit course in a degree granting program, and honorary graduates, post-doctoral students, visiting students, and other individuals your institution considers alumni.
- Other Individuals - All persons, including governing board members, parents, faculty, staff, and current students who are not classifiable as alumni (former students).
- Trusts and Foundations - Includes personal and family foundations, community foundations, and other foundations and trusts that are private, tax-exempt entities operated exclusively for charitable purposes. Company-sponsored foundations fall under Corporations and are excluded from this category.
- Corporations - Includes corporations, businesses, partnerships, and cooperatives organized for profit-making purposes, including corporations owned by individuals and families and other closely held companies. This category also includes company-sponsored foundations which have been created by business corporations and funded exclusively by their companies. It also includes industry trade associations and the corporate component of matching gifts.
- Donor-Advised Funds - Includes distributions from donor-advised funds (DAF) sponsored by an entity that is not a community foundation. For DAF's managed by the institution, distributions are only counted when the funds are released for use by the institution. In this way, institutionally held DAFs are treated the same way as other DAF funds.
- Other Organizations - Includes entities formed by a group of cooperating donors, such as individuals, institutions, or organizations, for facilitating their fundraising activities. Gifts from a Giving Circle are also counted here, except when the giving circle is affiliated with the institution.

**B-6. Provide the number of DONORS who made contributions within each of the following ranges in the survey year. Partially Required**

This question is partially required. Respondents may choose one of the following:

- Fill out the entire grid, or
- Provide the "Totals" in the far-right column.

While only the totals in the far-right column are mandatory, completing the full grid is recommended.

Donor counts are based on new funds committed exclusive of bequests. Donors who contributed or pledged multiple gifts should be counted once within the range corresponding to the total value of new funds contributed or pledged within the survey year. Enter zero if you had no donors giving in that range.

Example: A donor who pledged \$4 million over 4 years and made a separate one-time gift of \$15,000 in the year would be counted once in the \$1,000,000-\$4,999,999 range based on cumulative new funds committed of \$4,015,000.

The calculated totals by source must equal the totals by source entered in question B-5. The sum of all cells in this grid must equal total calculated donors in question B-5.

Contact [insights@case.org](mailto:insights@case.org) for further assistance.

	Alumni	Other Individuals	Trusts and Foundations	Corporations	Donor-Advised Funds	Other Organizations	Total
Less than \$100	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Auto-calculated</i>
\$100-\$499	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Auto-calculated</i>
\$500-\$999	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Auto-calculated</i>
\$1,000–\$9,999	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Auto-calculated</i>
\$10,000–\$24,999	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Auto-calculated</i>
\$25,000–\$49,999	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Auto-calculated</i>
\$50,000–\$99,999	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Auto-calculated</i>
\$100,000–\$999,999	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Auto-calculated</i>

\$1,000,000– \$4,999,999	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Auto- calculated</i>
\$5,000,000+	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Auto- calculated</i>
<b>Total</b>	<i>Auto- calculated</i>	<i>Auto- calculated</i>	<i>Auto- calculated</i>	<i>Auto- calculated</i>	<i>Auto- calculated</i>	<i>Auto- calculated</i>	<i>Auto- calculated</i>

**B-7. Provide the total VALUE of new funds committed exclusive of bequests from each source within each of the following ranges in the survey year. **Partially Required****

This question is partially required. Respondents may choose one of the following:

- Fill out the entire grid, or
- Provide the "Totals" in the far-right column.

While only the totals in the far-right column are mandatory, completing the full grid is recommended.

Enter the value of new funds committed within each gift range based on the sum of the donor’s gifts or documented pledges during the survey year. Enter zero if you had no donors and therefore no new funds committed in that range.

Example: A donor pledged \$4 million over 4 years and made a separate one-time gift of \$15,000 in the year. Count \$4,015,000 in the \$1,000,000-\$4,999,999 range.

The calculated totals by source must equal the totals by source entered in question B-5. The sum of all cells in this grid must equal the calculated total new funds committed in question B-5.

Contact [insights@case.org](mailto:insights@case.org) for further assistance.

	Alumni	Other Individuals	Trust and Foundations	Corporations	Donor- Advised Funds	Other Organizations	Total
Less than \$100	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Auto- calculated</i>
\$100-\$499	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Auto- calculated</i>
\$500-\$999	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Auto- calculated</i>
\$1,000– \$9,999	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Auto- calculated</i>
\$10,000– \$24,999	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Auto- calculated</i>

\$25,000– \$49,999	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Auto-calculated</i>
\$50,000– \$99,999	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Auto-calculated</i>
\$100,000– \$999,999	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Auto-calculated</i>
\$1,000,000– \$4,999,999	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Auto-calculated</i>
\$5,000,000+	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Auto-calculated</i>
Total	<i>Auto-calculated</i>	<i>Auto-calculated</i>	<i>Auto-calculated</i>	<i>Auto-calculated</i>	<i>Auto-calculated</i>	<i>Auto-calculated</i>	<i>Auto-calculated</i>

## Section C: Philanthropic Funds Received

All questions in this section use [Funds Received](#) as a way of counting philanthropic income.

### C-1. Provide the total value of funds received in the survey year. **Required**

- Total Funds Received - Funds Received are monies and property received within the reporting year from any individual or qualified organization. This includes outright gifts, payments received to fulfill pledges made in the current or previous years, irrevocable planned gifts received at face value, and realized bequests / legacies. (CGRS 4.1)

### C-2. Provide the number and value of new documented bequest intentions confirmed in the survey year. **Required**

This question should only include funds received by the institution in the survey year from the estates of deceased individuals. If the legacy includes financial instruments (shares, etc.), then these should be included in the answer to this question and should be valued on the day that they are received, not at the value that is eventually realized when sold.

Money still passing through probate should be excluded.

If you do not currently count bequests/legacy intentions or if you did not secure any during the fiscal year(s), mark 0.

Provide the number of individual bequests that were the source of bequest funds received in the year (i.e., the number of bequests that make up the funds figure from C-1-2). You may have received several payments from a single bequest as the estate is settled; these should be counted only once. For example, a bequest that settles in three contributions (\$10,000; \$20,000; \$30,000) should be counted as a single bequest.

- **Of the total value of funds received, what amount came from bequests?**
- **Provide the number of realized bequests that contributed to funds received in the survey year.**

**C-3. Please provide the value and source of the largest gift your institution received in the survey year.**

**Required**

Include outright gifts, bequest income received, and pledge payments. Do not include gifts-in-kind.

- Value of Largest Gift
  - Source of Largest Gift – alumni, other individuals, trusts/foundations, corporations, donor-advised funds, other organizations

**C-4. Please provide the breakout of funds received by purpose.**

The aim of this question is to demonstrate the donor’s intent regarding the use of the gift.

This calculated total must equal total funds received entered in question C-1.

- Unrestricted - Funds received without any restriction placed on their use by the donor(s). In cases where the donor expresses a preference for the gift’s use but leaves the decision to the institution, report the gift as unrestricted. Even if the institution subsequently designates the gift for a particular purpose, the fact that the donor did not restrict its use means it is an unrestricted gift.
- Restricted for student financial aid and experience - Funds that the donor has restricted for student financial aid and experience. For these purposes, such aid includes both need-based and merit scholarships, student awards and prizes, and contributions made in support of student work-study arrangements.
- Restricted for faculty/staff support and experience - Funds that the donor restricts for use in a particular academic division of the school, but upon which no further restriction has been placed, or that the donor has restricted for faculty and staff salaries and employment benefits, or that the donor has restricted for academic support services, such as academic advising or skills tutoring. This includes funds received in support of sabbatical and other professional leaves for school employees.
- Restricted for capital projects and infrastructure - Outright gifts of both real and personal property to be retained for use of the school and gifts made for the purchase, construction, or renovation of buildings and other facilities, land, and equipment.
- Restricted for research programs and partnerships - Funds that the donor restricts for scientific, technical, and humanistic investigation. This category includes philanthropic research grants for individual and/or project research as well as grants for institutes and research centers including payments processed through those centers, e.g. the Office of Sponsored Research. It can include private monies (gifts) received from both private and public universities and nonprofit organizations. Reference CASE Standards for additional details about exclusions, including government research grants or pass-through grants, which should be excluded from all CASE Insights surveys.

- Restricted for other purposes - All other funds that the donor has restricted for a specific purpose that do not fall into one of the categories listed above.

### Questions C-5 through C-7 **Partially Required**

Questions below ask for donor counts and funds received by source, including a category for donor-advised funds (DAFs). In section A, you indicated whether you are able to break out DAF donor counts and contributions.

If you selected yes, that means that you can provide the breakout whether you received contributions during the year or not.

If you selected no, you are restricted from entering data into the DAF category. If you received DAF contributions, but were unable to break them out, you will continue to include them in Other Organizations.

If you would like to change your selection for DAF breakouts, go to question A-10 in Section A of the survey.

### **C-5. Provide the number of donors and funds received within each source. Required**

- Alumni - Former students of the institution. This population includes graduates of the institution who received a diploma, degree or multiple degrees, certificate, or award. It also includes individuals who completed at least one term or semester or at least one degree-credit course in a degree granting program, and honorary graduates, post-doctoral students, visiting students, and other individuals your institution considers alumni.
- Other Individuals - All persons, including governing board members, parents, faculty, staff, and current students who are not classifiable as alumni (former students).
- Trusts and Foundations - Includes personal and family foundations, community foundations, and other foundations and trusts that are private, tax-exempt entities operated exclusively for charitable purposes. Company-sponsored foundations fall under Corporations and are excluded from this category.
- Corporations - Includes corporations, businesses, partnerships, and cooperatives organized for profit-making purposes, including corporations owned by individuals and families and other closely held companies. This category also includes company-sponsored foundations which have been created by business corporations and funded exclusively by their companies. It also includes industry trade associations and the corporate component of matching gifts.
- Donor-Advised Funds - Includes distributions from donor-advised funds (DAF) sponsored by an entity that is not a community foundation. For DAF's managed by the institution, distributions are only counted when the funds are released for use by the institution. In this way, institutionally held DAFs are treated the same way as other DAF funds.
- Other Organizations - Includes entities formed by a group of cooperating donors, such as individuals, institutions, or organizations, for facilitating their fundraising activities. Gifts

from a Giving Circle are also counted here, except when the giving circle is affiliated with the institution.

**C-6. Provide the number of DONORS who made contributions within each of the following ranges in the survey year. Partially Required**

This question is partially required. Respondents may choose one of the following:

- Fill out the entire grid, or
- Provide the "Totals" in the far-right column.

While only the totals in the far-right column are mandatory, completing the full grid is recommended.

Donor counts are based on Funds Received.

Donors who contributed multiple gifts or made multiple pledge payments should be counted once within the range corresponding to the total value of gifts made during the year. Enter zero if you had no donors giving in that range. Example: A donor who contributed \$500 to an appeal and made a \$10,000 pledge payment would be counted once in the \$10,000-\$24,999 range based on the donor’s cumulative giving of \$10,500.

The calculated totals by source must equal the totals by source entered question C-5. The sum of all cells in this grid must equal total calculated donors in question C-5.

Contact [insights@case.org](mailto:insights@case.org) for further assistance.

	Alumni	Other Individuals	Trust and Foundations	Corporations	Donor-Advised Funds	Other Organizations	Total
Less than \$100	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Auto-calculated</i>
\$100-\$499	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Auto-calculated</i>
\$500-\$999	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Auto-calculated</i>
\$1,000–\$9,999	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Auto-calculated</i>
\$10,000–\$24,999	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Auto-calculated</i>
\$25,000–\$49,999	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Auto-calculated</i>
\$50,000–\$99,999	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Auto-calculated</i>

\$100,000– \$999,999	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Auto- calculated</i>
\$1,000,000– \$4,999,999	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Auto- calculated</i>
\$5,000,000+	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Donor count</i>	<i>Auto- calculated</i>
Total	<i>Auto- calculated</i>	<i>Auto- calculated</i>	<i>Auto- calculated</i>	<i>Auto- calculated</i>	<i>Auto- calculated</i>	<i>Auto- calculated</i>	<i>Auto- calculated</i>

**C-7. Provide the total VALUE of funds received from each source within each of the following ranges in the survey year. Partially Required**

This question is partially required. Respondents may choose one of the following:

- Fill out the entire grid, or
- Provide the "Totals" in the far-right column.

While only the totals in the far-right column are mandatory, completing the full grid is recommended.

Enter the value of funds received within each gift range based on the sum of the donor’s gifts during the survey year. Enter zero if you had no donors and therefore no funds received in that range.

Example: A donor contributed \$500 to an appeal and made a \$10,000 pledge payment in the year. Count \$10,500 in the \$10,000-\$24,999.

The calculated totals by source must equal the totals by source entered in question C-5. The sum of all cells in this grid must equal calculated total funds received in question C-5.

Contact [insights@case.org](mailto:insights@case.org) for further assistance.

	Alumni	Other Individual	Trust and Foundations	Corporations	Donor-Advised Funds	Other Organizations	Total
Less than \$100	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Auto- calculated</i>
\$100-\$499	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Auto- calculated</i>
\$500-\$999	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Auto- calculated</i>
\$1,000– \$9,999	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Auto- calculated</i>
\$10,000– \$24,999	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Auto- calculated</i>

\$25,000– \$49,999	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Auto-calculated</i>
\$50,000– \$99,999	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Auto-calculated</i>
\$100,000– \$999,999	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Auto-calculated</i>
\$1,000,000– \$4,999,999	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Auto-calculated</i>
\$5,000,000+	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Auto-calculated</i>
Total	<i>Auto-calculated</i>	<i>Auto-calculated</i>	<i>Auto-calculated</i>	<i>Auto-calculated</i>	<i>Auto-calculated</i>	<i>Auto-calculated</i>	<i>Auto-calculated</i>

## Section D: Constituents and Donors

### D-1. Please enter details about your alumni below. **Required**

- Total number of living alumni – Provide the total number of living 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.
- Number of legally contactable alumni – Provide the number of legally contactable living alumni—those for whom you have a current postal address, email address, or phone number anywhere in the world. The number of legally contactable alumni should be a subset of the total number of living alumni.
- Number of alumni solicited – The number of unique alumni to whom you made a targeted ask. This includes alumni asked via telethons, direct mail, email solicitations, face-to-face asks, and tailored proposals. Do not include indirect asks, defined as solicitations with a primary purpose that was not a gift ask, but that may have included either a donation form or a note of a donation website. Alumni should only be counted once, even if they were solicited multiple times during the year.

Do not include indirect asks, including “piggy back” asks, which are defined as mailings with a primary purpose that was not to ask, but that may have included either a donation form or a note of a donation website. Examples: sending a donation form or envelope along with the alumni magazine, a telethon pre-call letter without an explicit ask in it, or an event booking form that includes a line for adding a donation to a booking fee, or a mailing to encourage legacy pledges that also includes a lifetime gift donation form.

### D-2. Please enter details about alumni giving by graduation cohort:

This question is optional. You may skip it or complete the entire grid.

- Legally Contactable Alumni
- Alumni Donors – Hard & Soft Credit
- Alumni Giving – Hard and Soft Credit

Report legally contactable alumni and unduplicated counts of alumni donors and alumni giving by graduation cohort based on the number of years since graduation.

Count donors and giving based on legal credit, hard credit, direct contribution credit, soft credit, or recognition credit, inclusive of outright gifts and pledge payments in the reporting year (funds received).

Alumni donors are counted at the individual level. For contributions received from spouses who are both alumni, hard or soft credit, count both alumni.

Alumni giving is counted at the household level. Example: spouse 1 contributed \$500 and spouse 2 contributed \$1,000. Report \$1,500 in alumni giving. Do not duplicate contributions soft credited between spouses.

For non-diploma, non-degree, or certificate/award holders, count in the All Other Alumni category.

Count individuals who received multiple credentials from the institution (an undergraduate degree and subsequent professional degree) based on when the first credential was awarded.

**Total Legally Contactable Alumni here should match your response to question D-1. The count of alumni donors should be less than your count of contactable alumni.**

Graduation cohort categories:

- Alumni 0-5 Years Out: First credential awarded between 2021-2026
- Alumni 6-10 Years Out: First credential awarded between 2016-2020
- Alumni 11-20 Years Out: First credential awarded between 2006-2015
- Alumni 21-30 Years Out: First credential awarded between 1996-2005
- Alumni 31-40 Years Out: First credential awarded between 1986 - 1995
- Alumni 41-50 Years Out: First credential awarded in between 1976-1985
- Alumni 51+ Years Out: First credential awarded 1974 or earlier
- All Other Alumni—Non-Diploma/Degree /Certificate/Award Holders

Other Alumni includes individuals who completed at least one term or one semester or at least one degree-credit course in a degree-granting program with passing grades, but who did not receive a diploma, degree, award, or certificate. This includes students who transferred to another institution prior to meeting degree requirements. Other Alumni might include honorary graduates (e.g., the only degree from your institution is an honorary one), post-docs, visiting students—such as study abroad students—and any other individual your institution considers an alumnus/a not already counted in another category.

The calculated total of Legally Contactable Alumni must equal the number provided in question D-1. The calculated total of Alumni Donors should be less than the number of Legally Contactable Alumni provided in question D-1.

## Section E: 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. Information on Global Campaign Guidelines begin with Chapter 7 of the *CASE Global Reporting Standards*.

Campaigns can be for a specific purpose (e.g., \$15 million for a new building), or can be institution wide, with several 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 publicly announced); and a “public phase” (the period between public announcement of the campaign, and its conclusion).

CASE Insights on Campaigns in partnership with Marts&Lundy is a global survey on educational fundraising campaigns. Learn more about the survey and how you can participate [here](#).

**E-1. At the end of the most recent fiscal year, were you in a campaign for the institution as a whole?**  
**Required**

If yes, please provide additional information about the length of the campaign and campaign phase (private/quiet or public). If you are in the public phase, provide the published financial goal of the campaign.

Were you in a campaign at fiscal year end?

- Yes, private/quiet
- Yes, public
- No Campaign

How long is your campaign counting period?

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

Published financial goal of the campaign \_\_\_\_\_

**E-2 Indicate whether you completed a comprehensive campaign in the past five years, including this one. Required**

## Section F: Investment and staffing

This section collects data on staffing and expenditures distributed across five functional areas of advancement.

The objective is to account for the totality of staffing and expenditures dedicated to alumni relations, development/fundraising, and marketing and communications supporting those areas.

**F-1. Provide the total full-time equivalent (FTE) count of institution employees working in advancement in the survey year, regardless of where they report in the institution. Required**

This question seeks to determine the size of the advancement functions at your institution. Include only paid staff. Do not include non-advancement executives who may contribute to fundraising efforts. Do not include students employed part-time in call centers or on special events.

The time of a single employee may be distributed over more than one functional area. You can use up to two decimal places to report personnel distribution. For example, if you have 4 full-time and 3

half-time staff working in a functional area, you would enter 5.50.

Functional Area:	Additional Details
<b>Advancement Management:</b>	Staff whose duties include: <ul style="list-style-type: none"> <li>• Chief advancement officers and their support staff</li> <li>• General operations staff such as receptionists, office managers, and human resources professionals who function as part of the advancement program and provide general support for all advancement functions inclusive of advancement services, alumni relations, communications and marketing, and fundraising/development.</li> <li>• Support staff who work exclusively for a functional area would be counted within each appropriate category instead of Advancement Management.</li> </ul>
<b>Advancement Services:</b>	Staff whose duties include: <ul style="list-style-type: none"> <li>• Database management</li> <li>• Reporting and data insights</li> <li>• Prospect research</li> <li>• Gift processing</li> <li>• Gift agreement templates</li> <li>• Recognition policies</li> </ul>
<b>Alumni Relations</b>	Staff whose duties include: <ul style="list-style-type: none"> <li>• building long-term relationships with alumni to develop champions of the institution’s mission</li> <li>• organizing, promoting, and maintaining membership in clubs and chapters</li> <li>• organizing and holding alumni events such as class reunions, homecoming, and meetings of alumni boards and committees</li> <li>• organizing, promoting, and conducting noncredit instructional programs for alumni</li> <li>• providing special programs</li> <li>• any other duty that enhances participation in the institution’s activities and mission</li> </ul>
<b>Communications/Marketing (directly supporting Alumni Relations and Fundraising)</b>	Staff whose duties include: <ul style="list-style-type: none"> <li>• keeping the institution’s external audiences informed of activities, achievements and priorities to build public support on behalf of advancement</li> <li>• promoting alumni programs, including events, reunions, clubs, and noncredit instructional programs</li> <li>• direct marketing</li> <li>• public relations on behalf of advancement</li> <li>• preparing, producing, distributing and evaluating print and digital literature, such as websites, newsletters, brochures, case statements, and proposals</li> </ul>

<b>Fundraising/Development</b>	Staff whose duties include: <ul style="list-style-type: none"> <li>• annual giving</li> <li>• major/principal gifts</li> <li>• planned giving</li> <li>• corporate and foundation relations</li> <li>• central development, college or faculty-based development</li> <li>• campaign management</li> <li>• donor stewardship</li> </ul>
--------------------------------	---

**F-2. Provide the advancement expenditures of your institution in the survey year. Required**

Advancement expenditures should be broken out into three categories. Expenditures on staffing salaries and benefits should correspond to the FTE staff entered above.

- **Salaries:** Include the salaries/wages paid for all staff included in the FTE staff counts in the reporting year exclusive of benefits.
- **Benefits:** Report the benefits paid by the institution for all staff included in the FTE staff counts in the reporting year. These benefits may include pension, employment insurance, disability insurance, private health insurance, and retirement savings plan. Professional staff benefits may also include car allowances, housing subsidies, memberships, and other perquisites.
- **Other Advancement Expenditures:** Include all other advancement expenditures exclusive of staff expenditures and benefits described above. See below for specific guidance on expenditures for each functional area:

	Included	Excluded
<b>Advancement Management</b>	<ul style="list-style-type: none"> <li>• strategic leadership, management, and goal setting in advancement</li> <li>• recruitment and retention of advancement personnel</li> <li>• volunteer expenses in connection with alumni relations functions, but only if billed as a direct cost.</li> </ul>	<ul style="list-style-type: none"> <li>• overhead and general operational support provided by the institution for all functions</li> <li>• functions that may be uniquely assigned to advancement at the reporting institution but are not generally considered advancement functions, such as athletics administration.</li> </ul>
<b>Advancement Services</b>	<ul style="list-style-type: none"> <li>• budgeting and resource administration in advancement</li> <li>• accountability reporting in advancement</li> <li>• database management in advancement</li> </ul>	<ul style="list-style-type: none"> <li>• overhead and general operational support provided by the</li> </ul>

	<ul style="list-style-type: none"> <li>maintaining records and lists of actual and prospective donors</li> <li>identifying prospective donors, including prospect research; peer evaluations; and the acquisition of services, information, and materials that assist in this process.</li> </ul>	<p>institution for all functions</p> <ul style="list-style-type: none"> <li>functions that may be uniquely assigned to advancement at the reporting institution but are not generally considered advancement functions, such as athletics administration.</li> </ul>
<b>Alumni Relations</b>	<ul style="list-style-type: none"> <li>planning, and maintaining memberships in clubs and chapters, including their communications, activities, and special events</li> <li>planning and holding alumni events, such as class reunions, homecoming, and meetings of alumni boards and committees</li> <li>volunteer expenses in connection with alumni relations functions, but only if billed as a direct cost</li> <li>planning and conducting noncredit instructional programs for alumni</li> <li>providing special programs such as alumni trips, career counseling, and health and wellness</li> <li>recognizing the achievements and service of alumni.</li> </ul>	<ul style="list-style-type: none"> <li>providing career counseling for students</li> <li>recruiting students</li> <li>rental operations of alumni facilities</li> <li>developing affinity business relationships</li> <li>soliciting gifts or conducting alumni donor events (fundraising efforts managed by alumni relations; i.e., annual giving should be reported under Development)</li> <li>advocating the interests of the institution to government agencies and elected and appointed officials</li> <li>conducting activities that are not primarily for the purpose of alumni relations.</li> </ul>
<b>Marketing &amp; Communications</b>	<ul style="list-style-type: none"> <li>publishing, producing and distributing alumni newsletters and magazines (newsletters and magazines that are produced for general/multiple external audiences should be counted under Communications and Marketing)</li> <li>creating and maintaining websites, social networking sites and other digital media targeting alumni</li> <li>promoting alumni programs, including events, reunions, clubs, and noncredit instructional programs</li> </ul>	<ul style="list-style-type: none"> <li>providing emergency communications services such as reverse calling systems, mass texting, and audible alarms</li> <li>holding events at which regular institution business is conducted, such as commencement, opening convocations of students and faculty, and faculty meetings</li> <li>marketing merchandise</li> </ul>

	<ul style="list-style-type: none"> <li>• preparing, producing, distributing and evaluating fundraising print and digital literature, such as websites, newsletters, brochures, case statements, and proposals</li> <li>• maintaining news or press bureaus that respond to media requests and issue news releases related to advancement</li> <li>• providing writing, editorial, graphic, photographic, and other technical services for public relations purposes for advancement</li> <li>• volunteer expenses in connection with communications and marketing functions, but only if billed as a direct cost</li> <li>• developing, producing, or buying media such as print, radio, television, and internet advertisements or features for advancement.</li> </ul>	
<b>Fundraising</b>	<ul style="list-style-type: none"> <li>• cultivating and soliciting actual and prospective donors, including reimbursed expenditures incurred by the president, faculty, non-advancement staff, or volunteers</li> <li>• enlisting and servicing fundraising volunteers and volunteer groups, including the costs of meetings, travel, communication mechanisms, service recognition, and other supplies</li> <li>• volunteer expenses in connection with fundraising/development functions, but only if billed as a direct cost</li> <li>• fundraising events, such as luncheons, dinners, golf tournaments, benefit concerts, auctions, and the like</li> <li>• evaluating philanthropic capacity, including advancement counsel, feasibility studies, organizational assessments, and data screening</li> <li>• acceptance of gift instruments, including professional advisors such as legal counsel, appraisers, or special asset experts.</li> </ul>	<ul style="list-style-type: none"> <li>• database management, reporting, prospect research, and gift processing (these should be reported under “Advancement Services”)</li> <li>• administering gift revenue after it has been received and acknowledged, including costs incurred for accounting and treasurer functions and the use of external services such as realtors and attorneys to liquidate gifts of real and personal property after they have been accepted</li> <li>• securing revenue other than private gifts, such as contract revenue, government support, auxiliary enterprise income, tuition and fees</li> </ul>

		<ul style="list-style-type: none"><li>• conducting activities that are not primarily for the purpose of fundraising.</li></ul>
--	--	--

# Appendix A: Data Sharing Agreement

## CASE Insights on Philanthropy (Canada) in partnership with CCAE

All participating institutions will be expected to agree to the CASE Data Sharing Agreement (below). In addition, your data should be reviewed and signed off by your institution's most senior Advancement professional. You will not be able to take part if you opt-out of this.

This agreement must be completed prior to submitting your survey but the other sections can be completed first.

**Please note there has also been a change in the way survey data will be made available on the CASE Insights data portal. As was the case last year, all data will be shared with other participating CASE member institutions in the CASE Insights data portal. However, beginning with the 2026 reporting year, the data will no longer be de-identified when shared with participating CASE members within this portal (that is, institutions' names will be displayed alongside their data).**

### Background

The Canadian Council for the Advancement of Education ("CCA") has partnered with Council for Advancement and Support of Education ("CASE") on the CASE Insights on Philanthropy (Canada) survey and agrees to the terms of use of the CASE database as described below.

Agreement between CASE and the Institution indicated below (the "Institution") individually a Party and together the Parties.

The Parties hereby agree in consideration for the rights granted by CASE to the Institution and the rights granted by the Institution to CASE:

### 1. Definitions

The following definitions apply in this agreement:

Data means the data comprising the questionnaire responses provided by the Institution to CASE in respect of the CASE Insights on Philanthropy (Canada) in partnership with CCAE;

Database means that database of data comprising disaggregated questionnaire responses and information provided by Sharing Institutions and the data and information contained therein;

Survey means the CASE Insights on Philanthropy (Canada) in partnership with CCAE;

Survey Collaborators means CASE, CCAE, and such other organizations as is approved by CASE subject always to the confidentiality provisions set out in clause 3;

Tool means the online reporting tool accessible at the website address notified by CASE to the Institution providing access to the Database;

Sharing Institution means an institution that has agreed to the terms contained in this Agreement.

## **2. Rights**

2.1 CASE hereby grants the Institution a right to access the Tool and use the information contained in the Database solely for the Institution's internal benchmarking or performance for the term of this Agreement, subject always to Clause 3.

2.2 The Institution hereby grants CASE and CCAE:

2.2.1 a non-exclusive, perpetual, royalty free, worldwide license to use the Data for the purposes of the Survey subject to the terms of this Agreement; and

2.2.2 a non-exclusive, perpetual, royalty free, worldwide license to sub-licensee the Data to the Survey Collaborators for the purposes of the Survey; and

2.2.3 a non-exclusive, perpetual, royalty free, worldwide license to sub-licensee the Data to other Sharing Institutions for the purposes of internal benchmarking of performance.

## **3. Confidentiality**

3.1 The Institution shall: (a) keep confidential the Database and/or information obtained from the Tool; (b) not disclose to third parties, without the express prior written consent of CASE, the Database and/or information obtained from the Tool; (c) ensure that no publication of Database and/or information obtained from the Tool occurs without the prior express written consent of CASE; and (d) disclose the Database and/or information obtained from the Tool which is provided by CASE to the Institution for internal benchmarking or performance, only to those persons necessary for the purposes of such internal benchmarking and only to the extent necessary for the proper performance of their duties.

3.2 The Institution shall ensure that the obligations in clause 3.1 are observed by its employees, students, officers and agents and by any other party retained by the Institution and any other party who engages in the internal benchmarking or performance at the instigation of the Institution.

3.3 The Institution shall notify CASE immediately if it becomes aware of any disclosure in breach of the obligations in this clause 3. At the request of CASE, the Institution will take all such steps as are necessary to prevent further disclosure.

3.4 The provisions of this clause 3 shall not apply to: (a) any information which is in the public domain at the date of this agreement or which subsequently comes into the public domain other than by breach of this agreement or any other confidentiality agreement; or (b) any information already in the possession of the Institution at the date of this agreement, other than under an obligation of confidentiality; or (c) any information obtained without any obligation of confidence from a third party that is not in breach of a confidentiality agreement with the Company concerning the information obtained; (d) the extent information is required to be disclosed by law, by any governmental or other regulatory authority or by a court or other authority of competent jurisdiction provided that, to the extent it is legally permitted to do so, it gives the other party as much notice of such disclosure as possible and, where notice of disclosure is not prohibited, it takes into account the reasonable requests of the other party in relation to the content of such disclosure.

3.5 On termination of this Agreement, the Institution shall erase all Database and/or information obtained from the Tool from computer and communications systems and devices used by it, including such systems and data storage services provided by third parties (to the extent technically practicable).

3.6 CASE gives no warranty of any kind in respect of the Tool or the Database and all statutory and implied warranties, terms and conditions are excluded to the full extent allowed by law.

3.7 The provisions of this clause 3 shall be deemed effective from the time of signing of this agreement and shall remain in full force and effect thereafter.

#### **4. Duration and Termination**

4.1 This Agreement shall come into force on the date of signature below and shall remain in force until the earlier of:

(a) three months after CASE has served a notice to the Institution; or (b) the date of any breach by the Institution of the terms of this Agreement; or (c) 14 days after the date of any notice of breach of this Agreement by CASE as notified by the Institution.

Executed as an agreement for and on behalf of named institution above.

Executed as an agreement for and on behalf of:

First Name \_\_\_\_\_

Last Name \_\_\_\_\_

Position \_\_\_\_\_

## Appendix B: Tax-Deductible Gifts

### Requirements for a gift to be tax-deductible

For a donor to claim a deduction for a gift, there are several requirements:

- The gift must be made to a deductible gift recipient (DGR).
- The payment must really be a gift.
- The gift must be of money or property that is covered by one of the gift types.
- Any gift conditions must be satisfied.

### *What is a gift?*

Gifts have the following characteristics:

- There is a transfer of money or property.
- The transfer is made voluntarily.
- The transfer arises by way of benefaction.
- No material benefit or advantage is received by the donor.

Not all payments to development offices are gifts. For example, the following payments are not gifts:

- Purchases of raffle or art union tickets
- Purchases of chocolates, pens, etc.
- The cost of attending fundraising dinners, even if the cost exceeds the value of the dinner
- Membership fees
- Payments to school building funds as an alternative to an increase in school fees
- Payments where the person has an understanding with the recipient that the payments will be used to provide a benefit for the “donor”

Additional guidance: <https://www.canada.ca/en/services/taxes/charities.html>

For further information see “What is a gift?” at:

<https://www.canada.ca/en/revenue-agency/services/charities-giving/charities/operating-a-registered-charity/receiving-gifts/what-a-gift.html>

## **Appendix C: Donor Control of Funds**

CGRS 3.1.2 Donor Control

CGRS 3.1.3 Donor Influence

## **Appendix D: Research Funding Scenarios**

CGRS 4.2 Restricted Gifts for Research

CGRS 5.1.4 Pass Through Government Grants

## **Appendix E: Shares as Deductible Gifts**

Gifts of Marketable Securities CGRS 3.3.3 and Closely held Stock CGRS 3.3.4

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