



CASE-CCAЕ Support of Education Survey, Canada
Guidance Document
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Introduction

The CASE-CCAE Support of Education Survey, Canada 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

[The Council for Advancement and Support of Education](#) (CASE) is a global, not-for-profit membership association with a vision to advance education to transform lives and society. We are 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 with over 97,000 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 services, communications, fundraising, government relations and marketing. These professionals are at all stages of their career and may be working in universities, schools, colleges, cultural institutions, or other not-for-profits. CASE uses the intellectual capital and professional talents of an army of volunteers to advance its work, and our membership includes many corporate partners in the education sector.

Headquartered in Washington DC, CASE works across all continents from its regional offices in London, Singapore, and Mexico City to achieve a seamless experience for all our stakeholders, particularly our members, volunteers, and staff. For more information about CASE, please visit www.case.org.

[The Canadian Council for the Advancement of Education](#) (CCAIE), established in 1993, is a non-profit, volunteer led organization that promotes excellence in educational advancement. CCAIE members benefit through opportunities for networking, professional development, and mutual support for those who work to advance and promote Canadian education. The vision of CCAIE is to be Canada’s authoritative source for educational advancement by enabling 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 3,500 individual advancement professionals spanning 140 institutions, businesses, and other organizations across Canada.

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.

In-year: The 12-month period for which funds are counted (i.e., the institution’s fiscal year).

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

In order 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.

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

New Funds Committed and Funds Received: Definitions and Counting

The CASE-CCAIE Support of Education Survey 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 (formerly “new funds secured”) are new monies and property committed in the reporting year from any individual or qualified organization. This includes new outright gifts, new documented pledges for up to 5 years, 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).

Outright gifts include:

- Cash gifts (one-off) without pledging involved
- Documented value (as of the date of transfer to the institution) of gifts of shares, appreciated

securities, bonds, and other financial instruments. (This value may differ from the amount received when the item is sold at a subsequent date.)

- Documented value of gifts in-kind, including artwork, real estate, etc. (This value may differ from the amount received when the item is sold at a subsequent date.)

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. The measure excludes some philanthropic income received in the reporting year (“income received”), notably payments on pledges and income from bequests committed in prior years.

Funds Received (formerly “cash income”) 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/legacy intentions. (CGRS, 4.1)

The following image will help you understand which gifts to include in only New Funds Committed, only Funds Received, or in both categories. Because New Funds Committed is a measure of fundraising activity, there are elements that are also included in Funds Received.

Two Lenses on Fundraising

Funds Received A measure of money in the bank. Funds Received are monies and property <u>received</u> within the reporting year.	New Funds Committed A forward-looking measure of fundraising activity. New Funds Committed are new monies and property <u>committed</u> in the reporting year.
Payments on Pledges or Recurring Gifts	New Pledges or Recurring Gifts Up to 5 yrs.
Realized Bequests that <i>Were</i> Previously Documented	New Bequest Intentions (Donors Aged 65 yrs. +)
Newly Established Irrevocable Planned Gifts (FV)	Newly Established Irrevocable Planned Gifts (FV)
New Gifts from Living Individuals and Realized Bequests that <i>Were Not</i> Previously Pledged or Documented	New Gifts from Living Individuals and Realized Bequests that <i>Were Not</i> Previously Pledged or Documented

Sources of Giving: Definitions

For the purpose of reporting, sources of philanthropic funds represent *who* made the contribution(s) and are as follows:

- 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: are 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. See CASE Standards for additional details on foundation types. (CGRS, 5.2.4)
- 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. See CASE Standards for additional details on Matching gifts and Business vs. personal accounts. (CGRS, 5.2.3)
- **NEW** Donor Advised Funds: Distributions from donor-advised funds (DAF) sponsored by an entity that is not a community foundation are also included in the “other” category. 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. *For participants in last year’s survey – this is a new category, and these gifts would previously have been counted in “Other Organizations.” With the added clarity around DAF’s in CASE Standards, this is now a separate category.* (CGRS, 5.1.3)
- 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. (CGRS, 5.2.6)

Question by Question Guidance

Introduction

These notes are 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.

The printed guidance is designed to be dipped into, as well as read as a whole, so you may find several 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 data submitted 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.

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, to ensure consistency in reporting.

It is expected that the questionnaire will be seen and signed off on by the most senior individual at the institution (excluding the institution’s president) responsible for institutional advancement.

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

The fiscal year is an important time period for this survey, determining the period for which funds receives 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.

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

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 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 Canada that are responsible for regional fundraising, then please state in which countries they are located.

- United States
- United Kingdom
- Hong Kong
- 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. Which of the following best describes your institution?

- College/Institute
- Primarily undergraduate
- Comprehensive
- Medical/Doctoral
- Same as last year

Please refer to the graphic below containing last year’s groupings for reference. If you participated last year, and have no changes please select "Same as last year". If you did not participate, please use the graphic below as a guide to select the most appropriate group for your institution.

Participating Institutions and Cohorts

Colleges/Institutes	Primarily Undergraduate Institutions	Comprehensive Universities	Medical/Doctoral Universities
Algonquin College	Acadia University	British Columbia Institute of Technology	Dalhousie University
Assiniboine Community College	Emily Carr University of Art + Design	Brock University	McGill University
Bow Valley College	Kwantlen Polytechnic University	Carleton University	Queen's University
Cambrian College	Mount Allison University	Concordia University	Univeristé de Montréal
College of the North Atlantic	Mount Royal University	Memorial University of Newfoundland	University of Alberta
Conestoga College	Saint Mary's University	Ryerson University	University of British Columbia
Holland College	St. Francis Xavier University	Simon Fraser University	University of Manitoba
Humber College	Trent University	University of Guelph	University of Ottawa
Lakeland College	Université de Moncton	University of New Brunswick	University of Saskatchewan
Langara College	University of Prince Edward Island	University of Regina	University of Toronto
Lethbridge College	University of Winnipeg	University of Victoria	Western University
Mohawk College		University of Waterloo	
Northern Alberta Institute of Technology		Wilfrid Laurier University	
New Brunswick Community College			
Okanagan College			
Perimeter Institute for Theoretical Physics			
Seneca College			
Sheridan College			
St. Lawrence College			

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

A-9. *NEW* 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. (i.e., fall of 2021 for the report covering the 2021-22 fiscal year).

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.

Section B: New Funds Committed Exclusive of Bequests

***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 for up to 5 years, 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).*

Questions B1—B5 are often challenging to get right.

They do not merely refer to philanthropic funds secured by an active development office, but to philanthropic funds secured throughout the university. The definitions of philanthropic funds secured that 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 new funds committed to be counted they must be both eligible and the nature of the gift must meet the survey's definition of philanthropic intent.

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.

B-1. What was the total value of new funds committed by your institution in the survey year exclusive of bequests?

- Total value of new funds committed

Please provide all responses in Canadian Dollars (CA\$). The aim of this question is to demonstrate how active and successful your fundraising has been over the year.

Important: To provide global benchmarks and enhance data transparency globally, this survey collects *New Funds Committed – Exclusive of Bequest/Legacy Intentions*. Section D will collect *Bequests/Legacy Intentions* as a separate category.

In order for philanthropic new funds committed to be counted, the source of the funds must be eligible and the nature of the funds must meet the survey’s definition of [educational philanthropy](#).

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

B-2-1 What was the value of the largest new non-bequest confirmed gift committed to your institution? Include documented pledges, counted at their total value for the duration of the pledge up to five years; and gifts in-kind. Do not include bequest pledges, bequest income received, and payments made on pledges secured in prior reporting years.

B-2-2 What was the source of the largest new non-bequest confirmed gift committed to your institution?

Choose one response from the drop-down selections. For source definitions see [Source of Giving: Definitions](#).

- Alumnus in lifetime
- Other individual in lifetime
- Trusts/Foundations
- Corporations
- Donor-Advised Funds **NEW**
- Other organization

B-3. Of the total new funds committed in B1 (exclusive of bequests), 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 use of the funds. Fund designations are described in more detail in Section 4.2 of the Global Standards.

B-4-1. How many donors made contributions within each of the following ranges in the survey year?

Donor counts are based on new funds committed exclusive of bequests. Donors who pledged multiple gifts should be counted once within the range corresponding to the total value of new funds contributed or pledged within the year.

	Alumni	Other Individual	Trusts and Foundations	Corporations	Donor-Advised Funds	Other Organizations
\$1-\$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>

\$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>
\$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>
\$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>
\$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>
\$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>
\$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>
\$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>
Total	<i>Auto- populates</i>	<i>Auto- populates</i>	<i>Auto- populates</i>	<i>Auto- populates</i>	<i>Auto- populates</i>	<i>Auto- populates</i>

A donor who made 12 cash gifts of \$1,000 in the course of the year would be counted once in the \$10,000-\$24,999 range and 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.

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

For source definitions see [Source of Giving: Definitions](#).

B-4-2. How many donors made contributions within each source? (REQUIRED)

	Alumni	Other Individual	Trust and Foundations	Corporations	Donor-Advised Funds	Other Organizations	Total
Total	<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- populates</i>

All definitions from B-4-1 are the same in this question. Donor counts are based on new funds committed exclusive of bequests. Instead of a breakdown by gift band, this question asks for a total number of donors from each source. If you completed question B-4-1, please verify that the totals you enter in this question are equal to the totals that are automatically summed at the bottom of each column within the survey.

B-5-1. What was the total value of new funds committed exclusive of bequests from each source within each of the following ranges in the survey year?

	Alumni	Other Individual	Trust and Foundations	Corporations	Donor-Advised Funds	Other Organizations
\$1-\$999	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>
\$1,000–\$9,999	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>
\$10,000–\$24,999	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>
\$25,000–\$49,999	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>
\$50,000–\$99,999	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>
\$100,000–\$999,999	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</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>
\$5,000,000+	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>
Total	<i>Auto-populates</i>	<i>Auto-populates</i>	<i>Auto-populates</i>	<i>Auto-populates</i>	<i>Auto-populates</i>	<i>Auto-populates</i>

Funds counted in this question should correspond to the [new funds committed in B-1](#).

If a donor has given more than one gift or documented pledge during the year, the gifts should be summed and the total should be used to report their total giving/commitment into the appropriate range.

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

For source definitions see [Source of Giving: Definitions](#).

B-5-2. What was the TOTAL value of new funds committed exclusive of bequests from each source? (REQUIRED)

	Alumni	Other Individual	Trust and Foundations	Corporations	Donor-Advised Funds	Other Organizations	Total
Total	Value	Value	Value	Value	Value	Value	Auto-populates

All definitions from B-5-1 are the same in this question. Instead of a breakdown by gift band, this question asks for total new funds committed from each source. If you completed question B-5-1, please verify that the totals you enter in this question are equal to the totals that are automatically summed at the bottom of each column within the survey. The sum of the totals in the question should be the same as the total new funds committed from question B-1.

Section C: Philanthropic 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-1. Please answer the following questions about funds received in the survey year.

C-1-1 Total value of funds received

C-1-2 Of the total value of funds received, what amount came from bequests?

Funds Received does NOT include—

- cash received from any sale of financial instruments (shares, etc.) donated in previous years;
- income received from any retained donated financial instruments (shares, etc.) or real estate;
- income generated from endowments; and
- gifts in-kind (regardless of whether realised for cash); **importantly**, if a legacy gift involves a gift in-kind of a physical asset, which the institution could sell (e.g., real estate, artwork, books, etc.), this cannot be counted as “funds received.” Instead, the value of the asset should be recorded under gifts in-kind under new funds committed in the year in which the asset was received by the institution, irrespective of whether the institution chooses to sell the gift at a later date.

Funds received from bequests 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 ownership of the asset was transferred to the institution); and

- 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.

This question should only include funds received by the institution in this year from the estates of deceased individuals. Pledges from living donors should not be included, as they could be revoked. Money still passing through probate also should not be included.

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 realised when sold.

C-2. Please answer the following questions about the largest cash gift your institution received in the survey year.

C-2-1 What was the value of the largest cash gift your institution received in the survey year?

Includes funds received such as bequest income received, and payments made on pledges secured in prior reporting years. It does not include gifts in-kind.

C-2-2 What was the source of the largest cash gift your institution received in the survey year?

Choose one response from the selections.

- Alumnus in lifetime
- Other individual in lifetime
- Trust/Foundation
- Corporations
- Donor-Advised Funds **NEW**
- Other organization

C-3. Of the total funds received in C-1-1, 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 use of the gift.

C-4-1. How many donors made contributions within each of the following ranges in the survey year?

Donor counts are based on Funds Received, meaning that a “donor” would not include someone who pledged but did not pay during the year. Donors who made multiple gifts should be counted once within the range corresponding to the total value of gifts made during the year.

	Alumni	Other Individual	Trust and Foundations	Corporations	Donor-Advised Funds	Other Organizations
\$1-\$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>
\$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>
\$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>
\$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>
\$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>
\$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>
\$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>
\$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>
Total	<i>Auto-populates</i>	<i>Auto-populates</i>	<i>Auto-populates</i>	<i>Auto-populates</i>	<i>Auto-populates</i>	<i>Auto-populates</i>

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

If a donor has given more than one gift during the year, they should be counted only once and reported in the range corresponding to the total value of in-year giving

C-4-2. How many donors made contributions from each source? (REQUIRED)

	Alumni	Other Individual	Trust and Foundations	Corporations	Donor-Advised Funds	Other Organizations	Total
Total	<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 populates</i>

All definitions from C-4-1 are the same in this question. Donor counts are based on Funds Received. Instead of a breakdown by gift band, this questions just asks for a total number of donors from each

source. If you completed question C-4-1, please verify that the totals you enter in this question are equal to the totals that are automatically summed at the bottom of each column within the survey.

C-5-1. What was the total value of funds received within each of the following ranges in the survey year? Multiple gifts from a single donor should be summed and counted once within the range corresponding to the total value of cash income received within the year.

	Alumni	Other Individual	Trust and Foundations	Corporations	Donor-Advised Funds	Other Organizations
\$1-\$999	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>
\$1,000–\$9,999	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>
\$10,000–\$24,999	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>
\$25,000–\$49,999	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>
\$50,000–\$99,999	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>
\$100,000–\$999,999	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</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>
\$5,000,000+	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>
Total	<i>Auto-populates</i>	<i>Auto-populates</i>	<i>Auto-populates</i>	<i>Auto-populates</i>	<i>Auto-populates</i>	<i>Auto-populates</i>

Funds received counted in this question should correspond to the value of funds received reported in question C-1-1.

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

If a donor has given more than one gift during the year, the gifts should be summed, and the total should be used to place the gift into the appropriate range.

C-5-2. What was the TOTAL value of funds received from each source? (REQUIRED)

	Alumni	Other Individual	Trust and Foundations	Corporations	Donor-Advised Funds	Other Organizations	Total
Total	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Auto-populates</i>

All definitions from C-5-1 are the same in this question. Instead of a breakdown by gift band, this question asks for total funds received from each source. If you completed question C-5-1, please verify that the totals you enter in this question are equal to the totals that are automatically summed at the bottom of each column within the survey. The sum of the totals in the question should be the same as the total funds received from question C-1-1.

Section D: Constituents and donors

D-1. Please enter details about your alumni below:

- Total living alumni
- Total legally contactable alumni
- Alumni solicited

D-1-1 Total 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.

Alumni definitions can be found in CGRS, Chapter 2.

D-1-2 Total 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.

Legally contactable alumni should be a subset of total alumni reported in D-1-1.

D-1-3 Alumni Solicited – the number of alumni to whom you made a targeted ask. This could include alumni asked via telethons, direct mail, email solicitations, face-to-face asks, and tailored proposals.

It does 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. Typical examples of “piggy back” asks include sending a donation form 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.

Each potential alumnus should be counted only once in this section. For example, if someone is called in a telethon and also receives a direct mail ask, that person should be counted only once. If another person receives more than one direct mail ask, that person also should be counted just once.

D-2. Please enter details about your legacy commitments /bequest intentions in the survey year below (REQUIRED):

D-2-1 How many new legacy commitments/bequest intentions were confirmed?

As noted in the Key Terminology section, bequests/legacy intentions should be counted at face value from donors who were age 65 or older by the end of the reporting year. Reference CASE Standards for additional details and examples of counting bequests/legacy intentions. (CGRS, 3.6)

Include bequest intentions/pledges where—

- the individual has confirmed in writing that he or she has included a gift in his or 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 only will receive the gift should all other gifts specified in the will fail/cannot be fulfilled, should be excluded.

D-2-2 *NEW* Provide the value of documented bequests/legacy intentions.

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

D-2-3 How many bequests were the source of contributions to funds received?

D-2-3 is 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.

D-3 *NEW* Please enter details about your donor acquisition, retention, and reactivation: (OPTIONAL)

This question captures donor lifecycle data for alumni and other individual donors. Donor counts for giving trends should reflect counts of alumni and non-alumni individual donors who received either legal credit, hard credit, direct contribution credit, soft credit, or recognition credits, inclusive of outright gifts and pledge payments.

Donor counts are based on Funds Received, meaning that a “donor” would not include someone who pledged by did not pay during the year.

Additional Details	
Total Individual Donors in FY22	Count of all individual donors who made a gift in the reporting year.
Acquired: First-Time New Donors in FY22	Count of first-time donors who made a gift in the reporting year. This includes donors who contributed in FY22 and had never, to the institution’s knowledge, given previously.
Last Year Donors: Donors who made a gift in FY21	Count of all individual donors who made a gift in the last reporting year (FY21).
Retained: Donors who gave in both FY21 and FY22	Count of donors who made a gift in <u>both</u> the reporting year (FY22) and the last year (FY21).
1-5 Year Lapsed: Count of donors who gave at least once in FY16-FY20 but not in FY21	<p>Count of donors who gave at least once in FY16, FY17, FY18, FY19, or FY20 and did not make a contribution in the last year (FY21). This information will be used to calculate a 1-5 Year Reactivation Rate.</p> <p>Note: Most institutions have disproportionately large pools of long-lapsed donors. Including the entire lapsed donor pool typically brings down reactivation rates to 1-2% for institutions, regardless of sector or country, due to the low likelihood of long-lapsed (6+ year donors) to give again. See below for how CASE will still provide benchmarks on long-lapsed reactivated donors.</p>
Reactivated (Count of 1-5 year lapsed donors who gave in the reporting year)	<p>Count of 1-5 year lapsed donors who made a gift in the reporting year, FY22. This includes individuals who gave at least once in FY16, FY17, FY18, FY19, or FY20 <u>and</u> did not make a contribution in the last year (FY21) <u>and</u> contributed again in FY22.</p> <p>For analysis, CASE will identify the count of long-lapsed reactivated donors by subtracting the count of acquired, retained, and 1-5 year reactivated donors from the Total FY22 donor count. The remaining donors will be those who reactivated after lapsing 6+ years.</p>

D-4 NEW Please enter details about your giving by alumni graduation cohort: (OPTIONAL)

Legally Contactable Alumni

Report unduplicated counts of legally contactable alumni by graduation cohort as well as an additional category including other alumni. Total Legally Contactable Alumni here should match your response in question [D-1-2](#).

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

- Alumni 0-5 Years Out: First credential awarded between 2017-2022
- Alumni 6-10 Years Out: First credential awarded between 2012-2016
- Alumni 11-20 Years Out: First credential awarded between 2002 - 2011
- Alumni 21-30 Years Out: First credential awarded between 1992-2001

- Alumni 31-40 Years Out: First credential awarded between 1982 - 1991
- Alumni 41-50 Years Out: First credential awarded in between 1972 - 1981
- Alumni 51+ Years Out: First credential awarded 1971 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.

Alumni Donors (Hard & Soft Credit)

Report unduplicated counts of alumni donors by graduation cohort using cohort categories defined above.

Donor counts should reflect counts of alumni donors who received either legal credit, hard credit, direct contribution credit, soft credit, or recognition credits, inclusive of outright gifts and pledge payments.

Donor counts are based on Funds Received, meaning that a “donor” would not include someone who pledged by did not pay during the year. The total count of alumni donors should be greater than or equal to your response to C-4-2, which asks for the count of alumni by hard, or legal credit only. The count of alumni should be less than your count of contactable alumni.

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).

E-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

E-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.”

E-3. How many years do you expect the campaign to last (both private/quiet and public phase)?

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

Section F: Investment and staffing

F-1. What were the TOTAL fundraising costs of your institution in the survey year, as reported on the 2020 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); and
- 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](#).

F-2. What is the total full-time equivalent (FTE) count of institution employees responsible for fundraising, regardless of where they report in the institution?

This question seeks to determine the size of the fundraising functions at your institution. Departments/faculties outside of the advancement program who occasionally fundraise or act as “champions,” (these might include deans, faculty members, or athletic personnel) should not be included in this total.

Staff should be allocated to either fundraising or alumni relations, depending on which area comprises the majority of their role. Those with equally split roles should be attributed 50:50 between the two categories (for examples see the table below).

Temporary staff, such as student telethon callers, envelope stuffers, or temporary staff who work at fundraising/alumni events, should not be included in these numbers.

F-3. What is the total full-time equivalent (FTE) count of institution employees responsible for alumni relations, regardless of where they report in the institution?

This question seeks to determine the size of the alumni relations function(s) at your institution.

Staff should be allocated to either fundraising or alumni relations, depending on which area comprises the majority of their role. Those with equally split roles should be attributed 50:50 between the two categories (for examples see the table below).

Temporary staff, such as student telethon callers, envelope stuffers, or temporary staff who work at fundraising/alumni events, should not be included in these numbers.

Role	Fundraising	Alumni Relations
Director of Development	100%	
Development/Gift Officers	100%	
Annual Fund Staff	100%	
Prospect Researcher	100%	
Trusts Officer	100%	
Legacy Officer	100%	
PA/Secretary for Director/Gift Officers	100%	
Alumni Officer (if fundraising in job description)	50%	50%
Head of Operations/Development Services	50%	50%
Head of Data	50%	50%
Data Entry Staff	50%	50%
Alumni Officer (no fundraising in job description)		100%
Magazine/Communications Officer		100%
PA/Secretary for Alumni Office		100%
Alumni Reunions/Event Officer		100%

Section G: Sign off and Data Sharing Agreement

G-1. The senior most advancement professional at my institution has reviewed and signed off on the reported data.

- I agree

We require that the senior most Advancement Professional/Chief Advancement Officer reviews and signs off on reported data before the data is submitted.

Data Sharing Agreement

CASE-CCAIE Support of Education Survey, Canada, 2022

Background

The Canadian Council for the Advancement of Education (CCAIE) has partnered with CASE on the CASE-CCAIE Survey and agrees to the terms of use of the CASE database as described below.

Agreement between the Council for Advancement and Support of Education (“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 2022 CASE-CCAIE Survey of Charitable Giving to Higher Education in Canada;

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-CCAIE of Charitable Giving to Higher Education in Canada conducted by CASE in partnership with CCAIE (“Canadian Council for Advancement of Education”);

Survey Collaborators means CASE, CCAIE, 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:

Name of Institution:

First Name:

Last Name:

Position:

Date:

G-2. I have read and signed the Data Sharing Agreement.

- I agree

Impacts of COVID-19

In FY22, did your institution's financial investment in advancement (your annual budget) return to pre-pandemic levels? Y/N

If yes, what was that renewed percentage of investment?

Please enter the percent difference between FY20 and FY22.

If no, what was the percentage of the budget reduction?

Please enter the percent difference between FY20 and FY22.

In what ways has the COVID-19 crisis impacted your fundraising programs? Please share the three most significant impacts:

- 1.
- 2.
- 3.

In what ways has the COVID-19 crisis effected the philanthropy of your major gift donors and prospects? Please share the three most significant changes in donor interests, concerns, or giving.

- 1.
- 2.
- 3.

Appendix A: 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 B: Donor Control of Funds

CGRS 3.1.2 Donor Control

CGRS 3.1.3 Donor Influence

Appendix C: Research Funding Scenarios

CGRS 4.2 Restricted Gifts for Research

CGRS 5.1.4 Pass Through Government Grants

Appendix D: Shares as Deductible Gifts

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

Appendix E: T3010 Expenditures Guidance

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

<https://www.canada.ca/content/dam/cra-arc/formspubs/pub/t4033/t4033-17e.pdf>

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); and
- 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](#).