

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

**Survey Guidance Document**  
**June 2023**

## Contents

Introduction .....	3
About CASE and CCAE .....	3
Key Terminology from CASE Global Reporting Standards .....	4
Key terms .....	4
Identifying Philanthropic Funds .....	5
New Funds Committed and Funds Received: Definitions and Counting .....	5
Sources of Giving: Definitions .....	7
Question by Question Guidance .....	8
Introduction .....	8
Section A: About your institution.....	8
Section B: New Funds Committed Exclusive of Bequests .....	10
Section C: Philanthropic Funds Received .....	14
Section D: Constituents and Donors .....	19
Section E: Campaigns .....	22
Section F: Investment and staffing.....	23
Section G: Sign off and Data Sharing Agreement.....	27
Appendix A: Tax-Deductible Gifts .....	30
Appendix B: Donor Control of Funds .....	31
Appendix C: Research Funding Scenarios .....	31
Appendix D: Shares as Deductible Gifts.....	31

# 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 with more than 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 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 non-profit, volunteer led organization that promotes excellence in educational advancement. CCAE members benefit through opportunities for networking, professional development, and mutual support for those who work to advance and promote Canadian education. The vision of CCAE 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. CCAE's mission is to strengthen the capacity, reach, and impact of the advancement community, through exemplary programs, resources, partnerships, and services. CCAE 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

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 (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.

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 Up to 5 yrs.
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)

## 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 from this category. 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)
- Donor Advised Funds: 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. *This source category was added to the survey in 2022. For past participants in the survey, these gifts were 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. Questions that are required for submission will have “(REQUIRED)” at the end of the question text.

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

**We encourage institutions to answer as many 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? (REQUIRED)**

**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)**

- 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. (REQUIRED)**

- 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? (REQUIRED)**

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

Select the most appropriate group for your institution. The first three categories align with Maclean's universities categories. Colleges/Institutes is its own category.

**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. (i.e., fall of 2022 for the report covering the 2022-23 fiscal year). (REQUIRED)**

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.

## Instructions for Donor-Advised Funds (DAFs)

This survey includes a source category for DAFs in some questions in the New Funds Committed and Philanthropic Funds Received sections. Please indicate in this question if you are not able to provide a breakout for funds from DAFs this year. If you are unable to provide the breakout, enter zeros for DAFs and count DAF contributions in the Other Organizations source category.

## 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). Bequest/legacy intentions are collected separately in this survey.*

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.

**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.**

**B-1. What was the total value of new funds committed to your institution in the survey year exclusive of bequests? (REQUIRED)**

- 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.

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 in the survey year? (REQUIRED)**

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 in the survey year? (REQUIRED)**

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

- Alumni
- Other individuals
- Trusts/Foundations
- Corporations
- Donor-Advised Funds
- Other organization

**B-3. Please provide the breakout of new funds committed (exclusive of bequests) by purpose.**

- 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

Total must match values in new funds committed from question B-1.

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 source? (REQUIRED)**

Donor counts are based on new funds committed exclusive of bequests. This question asks for a total number of donors from each source.

If you are not able to break out Donor-Advised Funds (DAFs), enter zeros in that column and count DAFs in Other Organizations.

	Alumni	Other Individuals	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>

**B-4-2. 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.

If you are not able to break out Donor-Advised Funds (DAFs), enter zeros in that column and count DAFs in Other Organizations.

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](#).

Please verify that the automatically summed totals at the bottom of each column equal the totals reported in question B-4-1.

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

**B-5-1. What was the TOTAL value of new funds committed exclusive of bequests from each source? (REQUIRED)**

Provide the value of new funds committed exclusive of bequests. If you are not able to break out Donor-Advised Funds (DAFs), enter zero in that column and count DAF contributions in Other Organizations.

Funds counted in this question should correspond to the [new funds committed in B-1](#). The sum of the totals in the question should be the same as the total new funds committed from question B-1.

	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>

**B-5-2. 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?**

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. If you are not able to break out Donor-Advised Funds (DAFs), enter zeros in that column and count DAF contributions in Other Organizations.

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](#).

Please verify that the automatically summed totals at the bottom of each column equals the totals reported in question B-5-1.

	Alumni	Other Individual	Trust and Foundations	Corporations	Donor-Advised Funds	Other Organizations
Less than \$100	Value	Value	Value	Value	Value	Value
\$100-\$499	Value	Value	Value	Value	Value	Value
\$500-\$999	Value	Value	Value	Value	Value	Value
\$1,000–\$9,999	Value	Value	Value	Value	Value	Value
\$10,000–\$24,999	Value	Value	Value	Value	Value	Value
\$25,000–\$49,999	Value	Value	Value	Value	Value	Value
\$50,000–\$99,999	Value	Value	Value	Value	Value	Value
\$100,000–\$999,999	Value	Value	Value	Value	Value	Value
\$1,000,000–\$4,999,999	Value	Value	Value	Value	Value	Value
\$5,000,000+	Value	Value	Value	Value	Value	Value
Total	Auto-populates	Auto-populates	Auto-populates	Auto-populates	Auto-populates	Auto-populates

## 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.**

Please provide all responses in Canadian Dollars (CA\$).

**C-1-1 Total value of funds received (REQUIRED)**

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

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; and income generated from endowments.

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? (REQUIRED)**

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? (REQUIRED)** Choose one response from the selections.

- Alumni
- Other individuals
- Trusts/Foundation
- Corporations
- Donor-Advised Funds
- Other organization

**C-3. Please provide the breakout of funds received by purpose.**

- 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 from each source? (REQUIRED)**

Donor counts are based on Funds Received. If you are not able to break out Donor-Advised Funds (DAFs), enter zero in that column and count DAFs in Other Organizations.

	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>

**C-4-2. 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. If you are not able to break out Donor-Advised Funds (DAFs), enter zeros in that column and count DAFs in Other Organizations.

Please verify that the automatically summed totals at the bottom of each column equal the totals reported in question C-4-1.

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

**C-5-1. What was the TOTAL value of funds received from each source? (REQUIRED)**

Grand total must equal amount entered in C-1-1 for total Funds Received. If you are not able to break out Donor-Advised Funds (DAFs), enter zero in that column and count DAFs in Other Organizations.

	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>

**C-5-2. What was the total value of funds received within each of the following ranges in the survey year?**

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. If you are not able to break out Donor-Advised Funds (DAFs), enter zero in that column and count DAFs in Other Organizations.

Please verify that the automatically summed totals at the bottom of each column equals the totals reported in question C-5-1.

	Alumni	Other Individual	Trust and Foundations	Corporations	Donor-Advised Funds	Other Organizations
Less than \$100	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>
\$100-\$499	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>	<i>Value</i>
\$500-\$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>

## 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. **(REQUIRED)**

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. **(REQUIRED)**

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. **(REQUIRED)**

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

Please provide all responses in Canadian Dollars (CA\$).

### D-2-1 How many new bequest intentions were confirmed? (REQUIRED)

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 Provide the value of documented bequests/legacy intentions. (REQUIRED)

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? (REQUIRED)

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 Please enter details about your donor acquisition and retention:

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 but did not pay during the year.

Definition	
<b>Last Year Donors: Donors who made a gift in FY22</b>	Count of all individual donors who made a gift in the last reporting year
<b>This Year Donors: Donors</b>	Count of all individual donors who made a gift in the current reporting year (FY23).

<b>who made a gift in FY23</b>	
<b>Acquired: New First-Time Donors in FY23</b>	Count of individual donors who made their first gift ever in the reporting year. This includes donors who contributed in FY23 and had never, to the institution's knowledge, given previously.
<b>Retained: Donors who gave in both FY22 and FY23</b>	Count of individual donors who made a gift in <u>both</u> the current reporting year (FY23) and the last reporting year (FY22).

#### **D-4 Please enter details about your giving by alumni graduation cohort:**

##### **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 2018-2023
- Alumni 6-10 Years Out: First credential awarded between 2013-2017
- Alumni 11-20 Years Out: First credential awarded between 2003 - 2012
- Alumni 21-30 Years Out: First credential awarded between 1993-2002
- Alumni 31-40 Years Out: First credential awarded between 1983 - 1992
- Alumni 41-50 Years Out: First credential awarded in between 1973 - 1982
- Alumni 51+ Years Out: First credential awarded 1972 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)? (REQUIRED)**

- 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

This section collects data on staff counts and expenditures distributed across five functional areas. The objective is to account for the totality of staffing and expenditures dedicated to alumni relations and development/fundraising functions. You will likely have both staff and expenditures whose duties span multiple areas.

### F-1. 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. 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>	<p>Staff whose duties include:</p> <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> </ul> <p>Note: support staff who work exclusively for a functional area would be counted within each appropriate category instead of Advancement Management.</p>
<b>Advancement Services:</b>	<p>Staff whose duties include:</p> <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>	<p>Staff whose duties include:</p> <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> </ul>

	<ul style="list-style-type: none"> <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>	<p>Staff whose duties include:</p> <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>	<p>Staff whose duties include:</p> <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-1. What were the TOTAL advancement expenditures of your institution in the survey year?**

Advancement expenditures should be broken out into three categories:

- **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:

Please provide all responses in Canadian Dollars (CA\$).



	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> <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>	<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>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> </ul>

		<ul style="list-style-type: none"> <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> <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>	<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>
<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,</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</li> </ul>

	<p>communication mechanisms, service recognition, and other supplies</p> <ul style="list-style-type: none"> <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>	<p>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</p> <ul style="list-style-type: none"> <li>• securing revenue other than private gifts, such as contract revenue, government support, auxiliary enterprise income, tuition and fees</li> <li>• conducting activities that are not primarily for the purpose of fundraising.</li> </ul>
--	--	--

## 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 Insights on Philanthropy (Canada), in partnership with CCAE, 2023

### Background

The Canadian Council for the Advancement of Education (CCAЕ) has partnered with CASE on the CASE-CCAЕ 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 2023 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 conducted by CASE in partnership with CCAE ("Canadian Council for Advancement of Education");

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:

Name of Institution:

First Name:

Last Name:

Position:

Date:

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

- I agree

## 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

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