



Advancement Policy

Operations Manual

Approving Authority: President

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Office of Accountability: Advancement Department

Administrative Responsibility: Senior Development Officer

Policy Statement

The Advancement Department and its staff will build and sustain operations premised on donor-centered philanthropy. All departmental programming and projects will make relationship-building a priority; executing with strategy and efficiency to inform, guide and assist donors and alumni who wish to support the programming and projects of St. Jerome's University, the "University".

Principles

Donations:

- A donation is a nonreciprocal contribution or transfer of resources received by the University for either undesignated or designated use in the furtherance of the University. The University makes no commitment to the donor of resources or services to be provided by the University, other than to use the donation as the donor directs, when appropriate.
- The true value of the donation is the amount over and above the fair market value of any benefits received as identified under split receipting guidelines by the Canada Revenue Agency.

Ethical:

- The Advancement Department will at all times abide by the ethical standards for fundraising outlined in Canadian legislation, regulations of the Canada Revenue Agency, and other professional fundraising organizations.
- This policy and its established guidelines are intended to provide non-confidential information about the fundraising practices and successes of the University.
- This policy, its established guidelines, and complementing operating procedures are intended to foster an environment of ethical communications and transparency.

Financial:

- St. Jerome's University is a registered charity recognized by the Canada Revenue Agency and complies with the Income Tax Act and all relevant legislation governing charitable organizations, including those addressing the receipting of charitable gifts.

- Non-philanthropic financial support, whether given by an individual or organization, is not considered a gift. While the Advancement Department may be involved in the acceptance of these forms of financial support from time to time (for example, event sponsorships), it is not the department of the University that oversees such matters. Questions concerning the review and acceptance of such financial support shall be referred to the Director of Finance and Accounting for further processing details.
- The Finance and Accounting Department ensures being in compliance with the requirements of applicable taxation legislation, and in accordance with the procedures established by the University

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Supplemental Information

1. *Gift Principles*

The Advancement Department will work to solicit gifts that contribute to and align with the mission of the University. All gifts (such as, Unrestricted, Bequests, Major Gifts, Gifts in Kind) will be matched to a particular program and be subject to the designated approval and acknowledgement process for Gift Acceptance. Approval for acceptance must be sought from the President (Vice Chancellor) for gifts in excess of \$500,000; all other gifts may be accepted by the Senior Development Officer. The University reserves the right to decline gifts offered to the institution that do not align with the University's mission or values.

a. Gift Designation

The University is the owner of all gifts it accepts. If a gift is designated to a specific fund within the University, the Advancement Department will ensure that funding is contributed to that fund or program. Should a fund not be specified, the gift will go to the highest fundraising priority within the University.

b. Gift Rejection

The University will not accept gifts where such acceptance would compromise the values or mission of the University. The University reserves the right to reject any gift that does not align with the above priorities.

c. Solicitation of Gifts

The Advancement Department, under the direction of the Senior Development Officer, is primarily responsible for managing University fundraising activities to meet the priorities of the University. The Advancement Department must be consulted by any individual or department within the University, to ensure donor solicitation is strategic and well executed, prior to or during preliminary discussions with potential donors.

Supplemental Information

2. *Gift Types and Eligibility*

The University will define all gifts in accordance with the definition provided under “Donations” in the Principles section of this policy. Gifts to the University may qualify as “tax receiptable gifts” or may be “philanthropic gifts that are not eligible for a tax receipt”.

a. Tax Receiptable Gifts

These gifts (or some portion of gifts) are those that the University determines meet the guidelines provided by the Canada Revenue Agency for issuance of a charitable gift tax receipt to donor. Such gifts also qualify for appropriate donor recognition by the University. For accounting and administrative purposes, gifts (or portions of gifts) are classified into two main categories, as either “expendable gifts” or “endowments”.

b. Philanthropic Gifts Not Eligible for a Tax Receipt

These gifts do not qualify for issuance of a charitable gift tax receipt under Canada Revenue Agency guidelines, but are nevertheless gifts to the University.

c. Expendable Gifts

These are gifts (sometimes referred to as a “direct spend gift”) that will be spent over a limited period of time, in accordance with an established schedule or at the University’s discretion. Once an expendable gift is spent, the associated fund no longer exists, unless a donor replenishes the fund.

d. Endowments

These are gifts for which the capital is preserved and annual expenditures are restricted to a portion of the income from investment. A gift may establish an endowment fund or augment an existing one. An endowment normally exists in perpetuity. Expendable gifts and endowments (or portions of these types of gifts) may be classified as either “restricted gifts” or “unrestricted gifts”.

e. Restricted Gifts

These are gifts for which the donor has given specific direction on how the gift is to be used.

f. Unrestricted Gifts

These are gifts for which the donor has left the choice to the University to decide how funds are distributed (for example, use of wording such as “to support the University’s academic priorities” or “for the general support of the University”, or it may be silent as to purpose).

Supplemental Information

3. *Naming Rights*

Naming provides meaningful opportunities for donors to recognize a family member or someone of influence and meaning to the donor whose outstanding contributions serve as inspiration for future generations of students, graduates, and members of the University community. Authority for the approval of the naming or renaming of University assets is vested with the President (Vice Chancellor).

a. Tangible Assets consist of:

- buildings and parts thereof
- books, archives, art and other documentary and/or cultural works
- equipment
- open spaces, including gardens, roads, courtyards
- other natural features of physical improvements

b. Non-Tangible Assets consist of :

- academic departments (such as faculties, departments, schools, institutes, centres, libraries)
- academic programs within one or more academic departments
- endowed chairs
- lectureships, fellowships, professorships, scholarships
- funds to support or recognize graduate and undergraduate students
- administrative posts (such as deanships or chairs);
- events both academic (such as lectures, symposia, or conferences) and non-academic (such as athletic and other extracurricular events)
- student services and other services

c. The naming of the University's assets must adhere to the following conditions:

- Each naming shall enhance the mission and priorities of the University while preserving the University's integrity and academic freedom
- Naming of academic departments and programs shall not impede the University from altering its academic and research priorities and shall conform to all University policies and guidelines governing the establishment of such assets
- Buildings, academic departments and programs shall normally be named only after individuals
- No commitment of resources or services for the effective term of a naming opportunity shall be made by a member of the University community, except as set out above, to any person.

d. Termination of a Naming Opportunity:

The University shall retain the discretion to revoke a naming where, in the opinion of the President (Vice Chancellor), retention of the name would be harmful to the University's reputation. Authority to revoke a naming is vested in the President (Vice Chancellor), and shall be contingent on fulfillment of the obligation of due diligence by the individuals responsible for recommending the revocation of a naming.

e. Recognition of Naming:

Plaques and other signs recognizing a naming shall be of generally uniform design and contain the name of the honoree and the date of dedication or, as appropriate, the date on which the project was substantially completed. All plaques and signs are subject to University policies and guidelines applicable to signage.

Supplemental Information

4. Gift Acceptance

Procedures for gift acceptance and concomitant documents have been established to create a framework for the review, acceptance, administration and stewardship of philanthropic gifts to the University. If an occurrence arises that an offer of a gift is deemed contrary to the University's mission and/or best interest, the Senior Development Officer or in his/her absence, the President (Vice Chancellor), may request that the terms be revised or, outright decline the offer.

The Senior Development Officer or his/her designate may refer potential gifts to the President (Vice Chancellor) for a case-by-case decision on whether accepting a particular gift would be in the best interest of the University or admissible under this Policy and other governing structures.

a. Gift Rejection Criteria

The University can only accept and recognize a gift if there is no advantage to the donor, or to any person designated by the donor, resulting from the payment. The University will not accept a gift under the following circumstances, but not limited to:

- where the University would be required to give special consideration for/or employment to the donor, or to anyone designated by the donor;
- where the donor would be allowed to inappropriately influence University appointments, research programs, or curriculum;
- where a donor would be allowed to influence admissions;
- where special consideration would be given to the procurement of products or services associated with the donor, or to any person designated by the donor.

b. Acceptable Gifts include:

- Cash
- Publicly Traded Securities
- Bequests
- Gifts of Real Estate
- Gifts of Retirement Plan Assets
- Gift of Residual Interest
- Charitable Remainder Trusts
- Life Insurance
- Gifts of Shares in Privately-Owned Companies and Other Business Interests
- Gifts-In-Kind including those of materials, equipment, software, printed materials, personal services of time or spaces to be used by the University
- Equity shares

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5. *Unfulfilled Payments (Pledges)*

The University will notify donors concerning any unfulfilled payments/pledges, where possible. If, for any reason, a payment/pledge is not fulfilled as outlined in a gift agreement, the University will have the authority to redirect any partial funds toward one or more of the areas designated in the gift agreement, or other purpose(s) which is/are, in the University's opinion, consistent with the spirit and intent of the donor's gift.

Supplemental Information

6. *Donor Relations*

a. Donor Stewardship

The Advancement Department will place the highest priority on relationships and accountability and as such will work to maintain and build these relationships with past, current, and potential donors. Appropriate and timely acknowledgement of gifts will be ensured to every donor. Each future donor will be stewarded in a strategic but unique way using the Donor Stewardship Matrix in conjunction with other communication methods as preferred by the Advancement Department. All solicitation of gifts must be held in conjunction with, or with approval from, the Senior Development Officer.

The Advancement Department oversees stewardship of gifts for the University through the provision of guidelines and procedures to departments concerning gifts they have received, and certain central support. This includes appropriate acknowledgement and recognition for gifts. Where reports are provided to donors, such reports will conform with University policies and legal requirements, and will be managed and shared with donors by the appropriate department relevant to the donation.

b. Alumni & Communication

The Advancement Department will adhere to all ethical principles and legislation as it relates to external communication with alumni, donors, and community members. The Advancement Department will use transparent, timely, and informative communications to cultivate relationships and relay information to both our internal and external communities. The Advancement Department will take all reasonable measures to ensure that the privacy of alumni's and donors' personal and giving information is not compromised, and will provide timely communication in the event of a privacy breach. The Advancement Department in collaboration with the Communications Department will ensure the communications are used to gain profile for the University and will actively work to mitigate reputational risk.

c. Responsibility to Donors

The University, its staff and representatives, shall endeavor to assist donors in accomplishing their philanthropic objectives in providing support for the University.

d. No Advice to Donors

The University does not provide legal, tax, or financial advice to donors. Therefore, donors are encouraged to discuss all gift planning decisions with their own legal, financial, or tax advisors before entering into any commitment to make a gift to the University.

e. Confidentiality

Information concerning all transactions between a donor and the University shall be held by the University in strict confidence and may be publicly disclosed only with the permission of

the donor, or in accordance with applicable laws. All volunteers solicited by the Advancement Department will be required to sign a confidentiality waiver prior to viewing any sensitive or personal information.

f. Anonymity

The University shall respect the wishes of donors to remain anonymous and will take reasonable steps to safeguard those donors' identities, within reason. The treatment of records as "anonymous" requires the University to take more steps than it normally does when treating records in confidential manner, and involves additional restrictions on internal access to "anonymous" records.

Prospective donors requesting anonymity shall be advised by the Advancement Department that their names, and the nature and amounts of their gifts, will only be disclosed as above.

g. Records

Records, as required by taxation legislation for charitable organization receipting purposes are maintained by the Advancement Department. Access to these records is restricted to appropriate staff within the Advancement Department, the Finance and Accounting Department, and senior officers of the University, on a need-to-know basis.

The University will comply with any legal obligation to disclose the names of donors, and the nature and value of their gifts (for example, obligations that may arise under Income Tax Act or other relevant statutes).

Supplemental Information

1. Reporting

The Advancement Department will ensure that it is compliant with all University held policies and government legislation as it relates to fundraising. The Advancement Department will work to provide reports and communications that instill confidence in its donors and community members.

The Advancement Department will prepare an annual report to its donors to highlight fundraising achievements and provide an opportunity for donors to review the financial statements of the University. All financial reporting will be completed in collaboration with the Finance and Accounting Department. All other Advancement Department reporting will be done in collaboration with the Communications Department.

Whether or not the University has an obligation to report to the donor how a donation is used or invested does not preclude the transaction from being identified as a donation. Such reporting is an important element of good donor stewardship. The University will provide appropriate receipts as outlined in Canadian legislation.

