



Policy Name:	Fundraising Reporting Policy
Originating/Responsible Department:	University Advancement
Approval Authority:	Senior Management Committee
Date of Original Policy:	May, 2016
Last Updated:	May, 2021
Mandatory Revision Date:	May, 2026
Contact:	Chief Advancement Officer

Policy:

Carleton University is a charity and raises funds for university-approved priorities in compliance with tax and charitable legislation. From time to time, Carleton will focus its fundraising efforts on a multi-year comprehensive Campaign in support of the Strategic Integrated Plan.

Purpose:

The purpose of this policy is to outline the reporting parameters for Carleton's fundraising efforts.

Scope:

This policy applies to all departments and individuals involved in fundraising for Carleton University.

Procedure:

1.0 Authority

Final authority on all fundraising matters rests with the President and Vice-Chancellor of Carleton University.

2.0 Counting

2.1 Contributions will be reported in the fiscal year they were received and expected bequests will be reported in the year they are confirmed.

2.2 In a defined Campaign, the fundraising total(s) will include:

- Selected gifts and pledges not previously counted in any Campaign.
- Approved gifts-in-kind appraised at fair market value.
- Voluntary levies or contributions from the student body or the Carleton University Alumni Association.
- Sponsorships which do not advertise competitive pricing or product information because of the contribution.

- Non-governmental private research contributions as reported by the Office of the Vice-President (Research and International).
- Expected bequests at one of three values:
 - Where the donor has not provided an estimate, the university will record the expected bequest at a value of \$100,001 (a conservative amount based on the average bequest).
 - Where the donor has provided an estimated range for the bequest, the lowest figure will be recorded for counting.
 - Where the donor has provided a specific bequest amount, then the figure provided by the donor will be recorded for counting.

2.3 In a defined Campaign, the following types of contributions will be excluded from reported fundraising totals:

- Gifts or pledges that have already been counted in previous Campaigns, even if realized during the Campaign reporting period.
- Investment earning on contributions.
- Tuition or mandatory student fees.
- Non-receptable portion of revenue from ticket-based events or activities.
- Proceeds of exclusive vendor relationships (i.e. pouring rights) and advertising revenue (NB: simple name placement is not advertising).
- Royalties from affinity agreements or other earned income.
- Alumni membership fees or dues.
- Contributed services.
- Government funding.

2.4 The value of any cancelled or unfulfilled pledges will be subtracted from fundraising totals once it has been determined that the pledge will not be realized.

3.0 Internal Accountability

The Chief Advancement Officer, or their designate, will report fundraising totals to the Provost Budget Working Group each quarter and to the appropriate committees of the Board of Governors at a minimum on an annual basis.

Contacts:

Chief Advancement Officer

Other Policies

Gift Acceptance Policy

Gifts-in-Kind Policy

Philanthropic Naming Policy