At Reinhardt University, fund raising is a community endeavor. Students, faculty and staff are encouraged to participate in supporting the University. The Office of Institutional Advancement and External Affairs will coordinate the efforts of all. The Fundraising Policies and Procedures document is a guide that directs fund raising activities to achieve success across the campus.

In order to maximize success, avoid duplication of effort, and assure adherence to University professional priorities and policies, the Office of Institutional Advancement and External Affairs will serve as the coordinating agent for all Reinhardt University fundraising. Gift solicitation, proposals for gift solicitation, or fundraising events to be conducted by anyone (including faculty, staff, students, alumni, friends, etc.) for the benefit of Reinhardt University and its affiliates shall require prior approval from the Office of Institutional Advancement and External Affairs of Reinhardt University.

The Development Department, under the supervision of the Office of Institutional Advancement and External Affairs, is the gatekeeper for all University fundraising.

**Tax-Exempt Status**
The ability of Reinhardt University to seek and receive philanthropic gifts and grants is dependent upon the continuing recognition of its tax-exempt status by the IRS. The University must protect this status by abiding by all relevant laws and regulations, including using its tax-exempt status solely for its own benefit and by not sharing it with other organizations.

A ruling by the Internal Revenue Service, dated January 6, 1999, states that Reinhardt University is exempt under section 501(c)(3) of the Code as an organization described in sections 509(a)(1) and 170(b)(1)(A)(ii).

This ruling is important for Reinhardt because it establishes:

a) The exemption of the University from federal income tax and federal unemployment tax
b) The deductibility, for general income, gift, and estate tax purposes, of contributions by donors to the University.

**Requests to Conduct Fundraising Activity**
The primary responsibility for leading Reinhardt University in its fundraising efforts belongs to the President of the College with specific tasks delegated to the Vice President for Institutional Advancement and External Affairs (IAEA). Any faculty, department, school, student organization, employee or student of the University shall secure the approval of the President or, by designation, the Vice President for IAEA prior to engaging in any form of solicitation in the name of Reinhardt University or otherwise. Further, the Development Department must be consulted prior to the solicitation of individuals, corporations, foundations, government agencies or constituent groups to ensure the effective coordination of University efforts in fundraising.

Prior to any solicitation of gifts or contributions, a *Fundraising Project Request Form* must be submitted and approved by the Vice President for IAEA. (Appendix I).
**Fundraising Procedures**
The following steps will be completed for submission of the *Fundraising Project Request Form*:

1. The *Fundraising Project Request Form* will be submitted to the Vice President for IAEA via inner-office mail or in person prior to the onset of any fundraising activities.
2. Upon review and approval of the *Fundraising Project Request Form* by the Vice President for IAEA, the form will be returned to the applicant for an appropriate VP or Dean signature to begin the fundraising process.
3. For all proposals, direct-mail, or target market solicitations (see below for definitions), the applicant will submit all materials (including but not limited to applications, grant proposals, cover letters, recommendation letters, solicitation letters, pledge cards, flyers, and brochures) to the Development Department for approval prior to submission to the prospective donor(s). The Development Department will ensure that all included budgetary and financial information is correct and in line with Reinhardt University policy by seeking the approval of the Vice President for Finance and Administration.
4. Upon approval, all materials will be returned to the applicant and he/she may submit their request(s) for funding to the prospective donor(s). A copy of all materials submitted will be kept on file in the Development Department and entered into an electronic database.
5. All funds are submitted to the Development Department as soon as collected. The gifts will be posted to the department that made the original appeal for its intended purpose. If gifts are initially received by the Development Department the original applicant will be notified of its receipt.

**Definitions of Fundraising Activities**
The Development Department includes the following in its scope of fundraising initiatives under its supervision, as defined by the Association of Fundraising Professionals:

1. Proposal: a written request or application for a gift, grant, or service.
2. Direct-mail fundraising: the solicitation of funds by mass mail, whether electronic or paper.
3. Target market solicitation: a group of potential donors or other constituents that have certain characteristics in common, toward which a concerted effort is to be directed.

Examples of activities to be coordinated through the Office of Institutional Advancement and External Affairs include, but are not limited to, the following:

a) Any program or event designed to solicit or acknowledge/recognize financial support and donors, including banquets, special events, Phonathons (telephone fundraising), golf classic events, etc.

b) Requests to private or public sources, such as foundations or government agencies, for the funding of new or existing academic programs or in support of individual faculty members, scholarships, students, staff, or projects.

c) All other programs or activities to solicit gifts.
**University and Non-University Fundraising Initiatives**

The University is aware that students and employees often engage in fundraising activities for which the University is not the intended beneficiary. These activities may range from campus-based efforts to raise funds for groups such as the United Way or Habitat for Humanity or employee/student participation in their local churches or clubs.

As stated above, when the activities are intended to benefit Reinhardt University, they must be approved in advance by the Vice President for Institutional Advancement and External Affairs by submitting the *Fundraising Project Request Form*. When an activity is not intended to benefit Reinhardt University, administrative approval is still required from the Vice President for IAEA.

**Restricted Gift Guidelines**

University funds which are classified as restricted gift funds shall be subject to the following policies with respect to the receipt and expenditure thereof:

a) Specific donor intentions regarding the expenditure of gifts or bequests are communicated to the Office of Development with appropriate approvals. In collaboration with the Office of Development, restricted gift fund accounts must be approved by the appropriate vice president. The intended goal and purpose of the account shall be clearly stated.

b) The purpose of the restricted gift funds is to give university officers greater direction and support in achieving the missions of their units. To facilitate review, signatures from the appropriate vice presidents will be required at the establishment of the fund. To ensure fiscal management and accountability, recommendations for expenditures of the funds will need approval, by signature, of the appropriate vice presidents as well.

c) Restricted gift funds shall be used only for the direct benefit of the program or objective for which they were received and approved. Funds will not be established where the major contributor and principal user or person controlling the fund is the same individual.

d) With the best interest of the university as the basic premise, prudent judgment and reasonableness will govern the general range of allowable expenditures from restricted gift funds.

**Prohibited Activities**

Even when a fundraising activity is not one that benefits the University directly or is sanctioned by the University, members of the University community are prohibited from engaging in the following activities:

- Using home addresses from the University telephone directory to compile calling or mailing lists
- Using the Reinhardt University Alumni Directory to compile calling or mailing lists
- Using one’s status as a Reinhardt University employee or student to secure a gift commitment
- Using “blast e-mails” on the campus intranet system to solicit gifts
**Reports of Private Philanthropy**
The Development Department will be responsible for compiling official donor records on all gifts. Therefore, all subsections or parts of the University shall report all gifts to the Development Department, including bequests, deferred gifts, gifts-in-kind, gifts of land, stock gifts, and insurance policies, as well as checks and cash. These reports should be made in a timely fashion in accordance with these Policies and Procedures. (see *Fundraising Procedures*)

**Public Statements on Gifts to the University**
The Office of Institutional Advancement and External Affairs, in conjunction with the Development Department, will determine appropriate means of public recognition (i.e. press releases, *Reinhardt Magazine*, Honor Roll of Donors, gifts of stewardship) for gifts to the University. Each applicant for fundraising may separately recognize their donors if they so desire, but must submit this information, along with the *Fundraising Project Request Form*, to the Vice President for IAEA.