



University Fundraising

POLICY STATEMENT

Cornell University depends upon and is grateful for the generosity of alumni, parents and friends supporting its mission, programs, and purposes. Gifts must be solicited, accepted, processed, recorded, and acknowledged, and naming rights addressed, in a manner that fulfills the donor's intent and is in keeping with university policy.

REASON FOR POLICY

The university strives to ensure that gifts are in amounts appropriate to carry out their specified use; that donor requirements and restrictions are acceptable to the university; that all funds received are credited to the correct accounts and promptly deposited; that gifts are accepted and administered in a manner appropriate for a tax-exempt institution; that gifts are promptly and properly acknowledged; and that the gifts enhance the reputation and standing of the university and do not compromise its mission. Consistent with these purposes, naming rights and honors conferred by the university should also meet appropriate standards.

ENTITIES AFFECTED BY THIS POLICY

-
- Ithaca-based locations
 - Cornell Tech campus
 - Weill Cornell Medicine campuses
-

WHO SHOULD READ THIS POLICY

-
- Alumni Affairs and Development/External Affairs (WCM) staff
 - College, unit, and department administrators
 - College and unit business officers
 - Faculty and staff soliciting or accepting gifts
 - Senior administrators
-

MOST CURRENT VERSION OF THIS POLICY

-
- <https://www.dfa.cornell.edu/policy/policies/university-fundraising>
-

POLICY 3.1

University Fundraising

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RELATED RESOURCES

University Policies and Information Applicable to All Units of the University

University Policy 3.9, Capital Assets
University Policy 3.22, Safekeeping of Financial Assets, Including Cash, Checks, and Securities
University Policy 4.2, Transaction Authority and Payment Approval
University Policy 4.14, Conflicts of Interest and Commitment (Excluding Financial Conflict of Interest Related to Research)

University Policies and Information Applicable to Only Ithaca-Based Locations and Cornell Tech

Gift Procedures Manual at Alumni Affairs and Development
[Gift Processing Resource Guide](#)

University Policies and Information Applicable to Only Weill Cornell Medicine Campuses

Gift Procedures Resources at WCM

External Documentation

[CASE Management Reporting Standards](#)
[Internal Revenue Code Section 170](#)

University Forms and Systems

Ithaca-Based Locations

Form	Use
Cryptocurrency Gift Acceptance Form	To record gifts of cryptocurrency
KFS Capital Assets Management Module	To record equipment gifts valued at \$500 or more (computer-related equipment), \$5,000 or more (software), and \$1,500 or more (all other capital equipment).
Gift Intention Form (Contact Advancement Services)	To record commitments received without a pledge card.
Gift-in-kind Form	To report all gifts-in-kind.
Pledge Card	To record new, single-year pledges, primarily for current gifts.
Revised Gift Intention Form (Contact Advancement Services)	To record revisions to current commitments.
Standard Gift Information Form	To provide gift information when no source documentation (pledge card or letter) accompanies the gift.

Weill Cornell Medicine Campuses-Contact the Vice Provost for External Affairs

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CONTACTS

Direct any general questions about this policy to your college or unit administrative office. If you have questions about specific issues, contact the following offices.

Subject	Contact	Telephone	Email/Web Address
Policy Clarification and Interpretation	Senior Associate Vice President for Alumni Affairs (Ithaca Campus Units, excluding Cornell Tech) AVP for Alumni Affairs and Development, Cornell Tech and Northeast Corridor (Cornell Tech) Office of External Affairs (Weill Cornell Medicine (WCM))	(607) 255-1905 (646) 971-3797 (212) 746-4070	Procedures available on WCM intranet. Contact WCM Vice Provost for External Affairs for access.
Policy Exceptions	Senior Associate Vice President, University Development (Ithaca Campus Units and Cornell Tech) Vice Provost for External Relations (WCM)	(607) 255-1905 (212) 764-4070	

Subject	Contact	Telephone	Email/Web Address
Art, works of	Johnson Museum Development Office	(607) 255-6464	https://museum.cornell.edu/join-support
Bequests	Trusts, Estates, and Gift Planning	(607) 254-1550	https://alumni.cornell.giftplans.org/gift_planning@cornell.edu
Corporate and Foundation Transactions	Corporate and Foundation Relations in University Development	(607) 255-1842	https://giving.cornell.edu/ways-to-give/corporate/
Cryptocurrency	Office of University Treasurer Alumni Affairs and Development	(607) 255-5056 (607) 254-7172	treasurer@cornell.edu cureceipts@cornell.edu
Declining Gifts	Senior Associate Vice President for Alumni Affairs (Ithaca Campus Units and Cornell Tech) Vice Provost for External Affairs (WCM)	(607) 255-1905 (212) 764-4070	
Equipment	Corporate and Foundation Relations in University Development	(607) 255-5014	https://giving.cornell.edu/ways-to-give/corporate/
Gift Recording and Receipts	Advancement Services	(607) 254-7172	cureceipts@cornell.edu
Intellectual Property	Corporate and Foundation Relations in University Development	(607) 255-5104	https://giving.cornell.edu/ways-to-give/corporate/
Library Materials other than Rare Books	Collection Development and Preservation	(607) 255-3393	https://www.library.cornell.edu/about/policies/gift

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CONTACTS, continued

Subject	Contact	Telephone	Email/Web Address
Life Insurance Policies and Trusts	Trusts, Estates, and Gift Planning	(607) 254-1550	https://alumni.cornell.giftplans.org/gift_planning@cornell.edu
Livestock	College of Veterinary Medicine Development Office College of Agriculture and Life Sciences Development Office Department of Athletics Development Office	(607) 253-3744 (607) 255-5497 (607) 255-3625	https://www.vet.cornell.edu/giving https://cals.cornell.edu/get-involved/alumni/make-a-gift/ https://cornellbigred.com/staff.aspx
New Endowments	Donor Relations	(607) 254-6201	https://giving.cornell.edu/why-give/donor-recognition/thankyou@cornell.edu
New (Non-endowment) Gift Accounts	Division of Financial Affairs General Accounting	(607) 255-9664	https://www.dfa.cornell.edu/accounting/about/contact
Rare Books	University Library Development Office	(607) 255-9568	https://www.library.cornell.edu/about/policies/gift
Real Estate	Trusts, Estates, and Gift Planning	(607) 254-1550	https://alumni.cornell.giftplans.org/gift_planning@cornell.edu
Securities (Closely Held or Publicly Traded)	Trusts, Estates, and Gift Planning	(607) 254-1550	https://alumni.cornell.giftplans.org/gift_planning@cornell.edu
Trusts (i.e., Real Estate, Charitable Remainder, Charitable Lead, Unitrusts)	Trusts, Estates, and Gift Planning	(607) 254-1550	https://alumni.cornell.giftplans.org/gift_planning@cornell.edu

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DEFINITIONS

These definitions apply to these terms as they are used in this policy.

Alumni Affairs and Development	The division responsible for the university's relationship with its alumni, parents, and friends.
Charitable Contribution	A gift that meets the requirements of Section 170 of the Internal Revenue Code.
Endowment	Funds that are invested or available for investment to produce revenue for operating use. The income may or may not be restricted in purpose.
Exchange Transaction (also expressed as "quid pro quo")	A transaction where one party receives something of value in return for giving something of value (i.e., the sale of goods or services). When goods and/or services of more than a token value are given back to a donor in exchange for the donor's support, an exchange transaction has occurred, and the gift valuation must be decreased by the value of the goods and/or services received.
External Affairs	The division responsible for Weill Cornell Medicine's relationship with its alumni, friends, and donors.
Gift	Financial support given to the university in a variety of forms, including, but not limited to, cash; marketable securities; and gifts-in-kind, such as tangible fixed assets and consumable commodities. A donor must enter into the transaction voluntarily and receive nothing (other than a token of appreciation) in exchange. If the value of goods and services given back to a donor in exchange for his or her support is more than a token value, an exchange transaction has occurred, and the gift valuation must be decreased by the value of the goods and services given back to the donor.
Gift-in-kind	A gift of property other than marketable securities. Examples include equipment, art, antiques, rare books, mortgage rights, royalties, copyright interests, notes, consumable commodities, land, and others.
Honors	Formal awards from the university (and any college, school, unit, or affiliated alumni entity) conferring high level of respect and distinction of an individual or entity.
Matured Bequest	Notification that the university has been named as a beneficiary in a will upon the death of the donor.
Pledge/Commitment	A written or verbal statement of intent by a donor to make a gift to the university.
Provosts	The Provost, Cornell University and the Provost for Medical Affairs, Weill Cornell Medicine
Real Property	Land and buildings. ♦Note: Tangible personal property that cannot be removed from land or buildings without causing damage is classified as real property.
Restricted Gift	A gift given to support a particular purpose, program, project, professorship, or specific endowment fund. The donor can restrict a gift either temporarily or permanently. The university must permanently retain a gift that a donor has permanently restricted. Temporarily restricted gifts can be expended, but only for a specific use or purpose designated by the donor.

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DEFINITIONS, continued

Securities	Financial instruments providing written evidence of ownership, such as stock or bond certificates. Publicly traded securities are ownership rights that trade on an exchange or over-the-counter market for which public price quotations are available. Closely held securities are ownership rights for which there are no public price quotations.
Tangible Personal Property	Property that has a physical substance (e.g., art, books, equipment, furniture) and can be moved without damaging any real property to which it may otherwise be attached.
Unrestricted Gift	A gift without donor stipulations as to use or purpose.

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RESPONSIBILITIES

The major responsibilities each party has in connection with this policy are as follows:

Alumni Affairs and Development	Maintain and communicate University Policy 3.1, Fundraising. Maintain Gift Procedures Manual for Ithaca Campus Units and Cornell Tech. Receive, process, deposit and receipt gifts for Ithaca Campus Units and Cornell Tech. Provide university-wide guidance and ensure appropriate collaboration and policy congruence with Weill Cornell Medicine.
Board of Trustees	Set overall policy for the university regarding gift solicitation, acceptance, naming, and revocation.
College or Unit	Communicate provisions of University Policy 3.1, University Fundraising to faculty and appropriate staff. Establish appropriate review procedures to ensure compliance with University Policy 3.1, University Fundraising. Contact the Division of Financial Affairs, as well as Advancement Services before disposing of any gift-in-kind. Issue unit acknowledgements to donors that do not serve as gift receipts.
University employees who handle gifts or work with donors	Read and comply with University Policy 3.1, University Fundraising, and any guidance or procedures implemented by Alumni Affairs and Development under that policy. Report commitments as quickly as possible. Promptly deposit monies received. Promptly report Gifts-in-kind received. Promptly notify appropriate leadership of any potential issues related to outlined policies within.

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PRINCIPLES

Introduction

The Board of Trustees has authority over all schools and units of Cornell University. The board exercises this authority directly to ensure the integrity of processes to name university entities, confer honors, or to accept extraordinary gifts. The board retains direct involvement in these processes in certain cases and delegates authority in others.

Fundraising Responsibilities

The responsibilities for fundraising are shared among the president; provosts; vice president for alumni affairs and development; vice provost for external affairs, Weill Cornell Medicine (WCM); college deans and their lead fundraising officers; and Alumni Affairs and Development staff.

All gift solicitations should be made in support of university priorities as determined by the Board of Trustees, president, provosts, college deans, and unit directors. Appropriate consultation with university leadership is required before significant solicitations outside of campaign priorities should be made.

Only the president, provosts, vice president of alumni affairs and development, vice provost for external affairs at WCM, or their designees are authorized to accept new commitments on behalf of the university. Gifts should be in amounts appropriate to carry out their specified uses. Monetary gifts to be used for restricted purposes and gifts-in-kind should receive approval in advance by the university unit, college, or department offices responsible for carrying out the donor's specifications. These requirements are to protect the interests of both the university and the donor.

◆ Note: Some gift solicitations require special approvals. Consult the responsible provost prior to making solicitations for significant new programs, new positions, new facilities, or any other long-term obligations to the university. Solicitation of gifts of \$10 million or more must be preapproved by the University Gift Review Committee or equivalent WCM review committee. Solicitation of gifts of \$25 million or more must also be preapproved by the president in consultation with the chair of the board of trustees. For current minimum endowment levels, see "Appendix."

Taxability

Cornell University is a not-for-profit educational institution incorporated in New York State and designated as an exempt, charitable organization under section 501(c) 3 of the Internal Revenue Code. As such and depending upon particular circumstances, gifts to the university may be tax exempt.

◆ Caution: A gift to a subsidiary corporation or affiliated entity cannot be considered a tax-deductible gift to Cornell University. Gifts to another entity must be processed

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based upon that entity's tax-exempt status, policies, and procedures. Contact Advancement Services for questions about gifts to subsidiaries or affiliates.

Revocation of Naming Rights or Honors and Redirection of Gifts

Extremely rare circumstances may occur where existing gifts, including named gifts or other honors: (1) are deemed to have significant potential to be injurious to the reputation or functioning of the university; (2) are generating such controversy as to substantially frustrate and defeat the purpose for which the gift or honor was intended; or, (3) cannot practically be implemented in a manner that is consistent with a gift's original objective due to circumstances beyond the university's reasonable control.

In such a situation, the university will always attempt to work with the donor to address the circumstance in a manner that respects the donor's intent and protects the donor's interests. In situations where it is not possible to accomplish an amicable resolution, the president and the Board of Trustees (by and through its Executive Committee) have the authority to revoke named gifts or honors or to redirect the use of an existing endowment or gift.

Conferring Honors Externally

Honors may be conferred with approval of the relevant dean or vice president, with review of the honoree's merit handled in a manner that is consistent with the honor being bestowed.

Naming Rights

The university may acknowledge exceptional gifts and honor an individual or organization by naming a building, space, program, or position. Certain preapproval procedures must be followed for this kind of honor to be bestowed.

The president and the Executive Committee of the Board of Trustees must preapprove when naming is considered for: (a) highly visible buildings or physical space (including renaming existing buildings); (b) entities closely associated with Cornell heritage; or (c) a college, major unit, institute, center, or deanship. Such proposals must first be submitted to the president and, if endorsed, will proceed to the Executive Committee of the Board of Trustees. Proposals for such naming rights at WCM must initially be submitted to the president for review and approval. WCM formal naming approvals are reviewed by the Board of Overseers and then the Executive Committee of the Board of Trustees.

When naming rights are considered for other entities at the university, the relevant provost will review and must approve before commitments are made. The provost

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will consult with the president and other leadership as appropriate in light of the size and significance of the naming action.

The State University of New York must be notified of action of the Board of Trustees in naming any building or facility of a contract college before the building is publicly identified by the name or before any sign with the name is attached to the building.

The university will not accept any obligation to honor commitments made without appropriate approvals.

Declining Gifts

Circumstances in which gifts may have to be declined include but are not limited to, the following:

- The gift is restricted and would require support from other resources that are unavailable, inadequate, or needed for other institutional purposes.
- The gift is restricted and would support a purpose or program peripheral to existing principal purposes of the institution, or create or perpetuate programs or obligations, which would dissipate resources or deflect energies from other programs or purposes.
- The gift would limit, or tend to limit, the academic freedom of the university.
- The gift would injure the reputation or standing of the university, or generate such controversy as to substantially frustrate and defeat the purpose to be served.
- Acceptance of the gift would conflict with applicable legal requirements.

Contact the senior associate vice president for alumni affairs and development or the vice provost for external affairs, WCM for questions or considerations regarding the declining of gifts.

Gifts of Service

Gift receipts are not issued for gifts of service. Any value that may be assigned to these gifts is for donor recognition purposes only. This value for gifts of service is determined by the senior associate vice president, development or the vice provost for external affairs, Weill Cornell Medicine. Contact these offices for questions and considerations regarding gifts of service.

Gifts Requiring Financial Commitment from the University

The vice president for alumni affairs and development, the executive vice president and chief financial officer (or appropriate leadership at WCM) and the university counsel should be apprised of such negotiations at an early stage to assist and secure written approval. Alumni Affairs and Development staff should consult managers

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and the senior associate vice president to put forward requests. The following are examples of some university gift-related commitments:

- To provide matching funds
- To continue a project after the gift has terminated or been exhausted
- To finance a construction project
- To establish a permanent, interest-bearing fund when the gift amount is not large enough to carry out its specified purpose
- To finance and/or administer a project outside of the routine functioning and operation of the university.

◆ **Caution:** Before soliciting or accepting any gift that requires a present or future financial commitment from the university over and above the amount pledged, you must obtain written approval from the president or a provost.

Solicitation of Large Gifts

Solicitation of gifts of \$10 million or more must be preapproved by the University Gift Review Committee or equivalent WCM review committee. Solicitation of gifts of \$25 million or more must also be preapproved by the president in consultation with the chair of the board of trustees. Contact the senior associate vice president for alumni affairs and development for questions and considerations regarding the solicitation of large gifts.

Receiving Gifts from Faculty and Staff Members

The university welcomes gifts from faculty and staff members. It also recognizes the donor's right to designate a preferred, restricted purpose for his or her gift. Under IRS regulations, a charitable deduction must not fall under the control of the donor, and the donor must not benefit personally from the use of the funds. Therefore, all gifts from faculty and staff members must be credited to either departmental or college accounts that are controlled by an individual other than the donor. (If members of the immediate family also work at the university, this prohibition also extends to any accounts that such immediate family member may control.) Faculty and staff members can designate their gifts to a departmental discretionary fund that is fully controlled by the chair of the department and can be used to support the work of any faculty member, including the donor.

A university faculty or staff member cannot designate a personal gift be given to a fund that:

- Supports the donor's salary
- Pay for consumer goods to be used by the donor

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- Pay for travel by the donor.

In addition, these restrictions apply even if such expenditures are supported by another fund.

For example, faculty and staff members cannot donate to funds that:

- Are intended to support research or professional travel on the part of the donor
- Are intended to purchase research or instructional materials to be used in a faculty member donor's laboratory, office, or home.

As with all gifts, donations from faculty and staff members must be routed through Alumni Affairs and Development Advancement Services or the Office of External Affairs at WCM. Contact the appropriate one of these offices in situations where a faculty or staff member wishes to make a charitable contribution to the university.

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PROCEDURES

Implementing Procedures and Guidance

Alumni Affairs and Development and the Office of External Affairs at WCM are authorized to develop and implement appropriate procedures and guidance to accomplish the purposes of this policies. Such procedures and guidance are available through publication on those offices' staff-accessible websites. For more information, contact these offices at (607) 254-7172 (Ithaca Campus Units and Cornell Tech) or (212) 746-4070 (WCM) (and see Related Resources for relevant links).

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APPENDIX

Table 1
*Current Minimum Endowment Levels, Revised and Effective 1/20/2012; Last Reviewed
 11/14/2014*

MINIMUM ENDOWMENT LEVELS	
Deans, Professorships and Academic Positions	
Deanship	\$10,000,000
Director of Division or Department Chair	\$5,000,000
Professorship	\$3,000,000 - \$5,000,000
Senior Scientist or Senior Scholar	\$2,000,000
Library Director	\$2,000,000
Assistant/Associate Professor	\$2,000,000
Postdoctoral Fellowship	\$1,500,000
Senior Lecturer	\$1,000,000
Archivist, Curator, Librarian	\$750,000 - \$1,000,000
Lecturer	\$750,000
Faculty Fellowship	\$500,000
Nonacademic Positions	
Campus Life Position	\$1,000,000
Coach	\$1,000,000
Director	\$1,000,000
Player Position (Athletics)	\$150,000
Graduate Student Aid	
Graduate Fellowships:	
Ezra Cornell Graduate Fellowship	\$1,500,000
Cornell Research Mentor Fellowship	\$1,500,000
Andrew Dickson White Graduate Award	\$1,000,000
Professor Barbara McClintock Graduate Award	\$500,000
Toni Morrison Graduate Award	\$250,000
Teaching Assistantship	\$250,000
Professor Hans Bethe Graduate Award	\$100,000
Graduate Travel Award	\$100,000
Graduate Research Scholarship Award	\$100,000
Undergraduate Student Aid	
Ezra Cornell Scholarship	\$1,000,000
Andrew Dickson White Scholarship	\$500,000

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Anna B. Comstock Scholarship	\$250,000
Emma S. Eastman Scholarship	\$100,000

Programs of the Cornell Commitment

Hunter R. Rawlings III Cornell Presidential Research Scholarship	\$500,000
Cornell Tradition Fellowship and Scholarship	\$500,000
Cornell Tradition Fellowship	\$125,000

Other

Prizes, Book Fund	\$100,000
Director's/Dean's Discretionary Funds	\$100,000

Weill Cornell Medicine

Purpose	Minimum
Department Chair/Divisional Director	\$5,000,000
Full Professorship	\$3,000,000
Assistant/Associate Professorship	\$2,000,000
Senior Scientist/Scholar	\$2,000,000
Clinical Scholar, Research Scholar, or Education Scholar	\$1,000,000
Predoctoral Fellowship (Ph.D. Candidate)	\$300,000
Director/Dean's Discretionary Fund	\$100,000
Scholarship	\$50,000

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