

Classification: Governance

Approving Authority: President

Responsible Authority: Director for Institutional Advancement

Implementing Authority: Office of Institutional Advancement

Effective Date: August 2025

Review Date: July 2028

Naming Gifts Policy – Policy & Procedures

1.0 Purpose

- 1.1 The Naming Gifts Policy helps ensure that gifts with associated naming opportunities are managed in a consistent manner and according to established University guidelines. It is also designed to provide donors with equitable, consistent, and appropriate recognition and stewardship for their generous support, leading to lasting and mutually beneficial relationships with the University. This policy applies to all naming gifts secured by the University, not just those managed by the Office of Institutional Advancement.

2.0 Scope

- 2.1 This policy governs gift officers and other American University of Iraq–Baghdad (AUIB) employees who interact directly with donors and prospective donors. It is also relevant to donors and prospective donors as part of gift discussions, as well as management partners such as the President, VPAA, Deans, Trustees, and other University leaders who play important roles in the University’s fundraising efforts.

3.0 Definitions

- 3.1 *Donor* – An individual, foundation, non-profit organization, business/corporation, or other entity that makes a charitable contribution to the University.
- 3.2 *Charitable Contribution/Gift* – A voluntary donation made without receiving or expecting to receive anything of value. The AUIB Foundation is a qualified charitable organization under Section 501(c)(3) of the IRS Code and is the primary vehicle for gifts seeking U.S. tax benefits.
- 3.3 *Endowment* – A permanently invested aggregation of donated assets intended to support the University in perpetuity, typically restricted by donors for specific uses.
- 3.4 *Reinvestment* – An endowed fund status whereby all income is reinvested into the corpus.
- 3.5 *Distribution* – An endowed fund status in which a portion of fund income is distributed for spending according to the University’s spending policy, typically 4–5% of the endowment’s base funds.

4.0 Policy

- 4.1 **Abstract**
In recognition of donor generosity, certain charitable contributions to AUIB—whether given directly to the University or through the AUIB Foundation—may qualify for naming opportunities. This policy outlines eligible gift types, minimum gift amounts, name approval and duration, donor recognition, and related standards.
- 4.2 **Policy Statement**
Naming gifts must be managed in a consistent manner consistent with University guidelines, ensuring equitable and appropriate donor recognition. This policy applies to all naming gifts with associated naming opportunities at the University.
- 4.3 **General Requirements**
Naming of a University asset or entity must comply with this policy and the University’s *Gift Acceptance, Management, and Disposition of Philanthropic Gifts Policy*.
Factors considered in name approval include:
- Consistency with the mission, vision, reputation, and values of AUIB.

- Whether the name implies endorsement of a political position or product/service.
- Potential conflicts of interest.
- Alignment with University branding standards.
- Conflicts with existing named entities or commitments.
- No University unit may announce a named entity prior to final approval.
- 4.4 Types of Funds with Potential Naming Opportunities
 - 4.4.1 Endowed
 - Endowed funds provide perpetual support. Minimum gift levels are set by the Board of Trustees. Current minimums are available from the Office of Advancement.
 - 4.4.2 Non-Endowed
 - Current-use commitments may qualify for naming opportunities, especially for physical entities. Note: Non-endowed named professorships are generally not permitted.
- 4.5 Standard Designations for Naming Gifts
 - 4.5.1 Physical Entities
 - Buildings, wings, halls, auditoriums, classrooms, labs, offices, etc.
 - Campus grounds, gardens, quads, athletic fields, walkways, parking areas.
 - Libraries or major educational/scientific/cultural collections.
 - 4.5.2 Non-Physical Entities
 - Colleges, schools, departments, centers, institutes, programs.
 - Academic positions (deanships, professorships, directorships).
 - Student support: scholarships, fellowships, awards, prizes.
- 4.6 Naming Gift Values
 - 4.6.1 Naming must meet all standards of the University's Gift Acceptance, Counting, and Reporting Policy.
 - 4.6.2 Donors may select a name subject to University approval and criteria listed above.
 - 4.6.3 Naming does not confer donor control over fund usage or University operations.
 - 4.6.4 No named entity shall be announced before final approval.
 - 4.6.5 Endowed Funds
 - Minimum gift levels are set in consultation with University leadership.
 - Minimums ensure long-term viability of the endowed purpose.
 - Naming may differ between the fund name and publicly used name if identified in documentation.
 - 4.6.6 Current-Use Funds
 - Normally follow endowed fund minimums unless an exception is granted.
 - Naming may differ between internal and public designations.
 - 4.6.7 Physical Entities
 - Naming value is determined by the Office of Advancement in consultation with the President.
 - Existing and new spaces require donor support generally equal to 40% of the project value.
- 4.7 Distributions from Endowed Funds Created Through Gifts
 - 4.7.1 Endowed funds remain in reinvestment until donor gifts reach the University-required minimum.
 - 4.7.2 Early conversion to distribution status may occur once the required minimum or 25% of the pledged gift (whichever is greater) has been received.
 - 4.7.3 Requests for early conversion must be reviewed by the Vice-President/Director for Institutional Advancement and processed by the AUIB Foundation with Finance.
 - 4.7.4 Requests not meeting minimum thresholds will be reviewed jointly by Institutional Advancement and Finance leadership.
- 4.8 Naming Approval Process

The Vice-President/Director for Institutional Advancement

manages name approval.

- For binding, irrevocable gifts: naming may occur once 50% of the pledge is paid.
- For revocable gifts: naming is activated only after funds are received.

4.9 Duration of Naming

4.9.1 Naming is generally granted for the useful life of the entity unless otherwise stated.

4.9.2 For current-use gifts, terms must be documented in writing.

4.9.3 If a named entity is altered, eliminated, or replaced, the University will consult with the donor or their estate regarding appropriate recognition.

4.10 Revocation of Naming

4.10.1 Grounds for revocation include:

- Unfulfilled or cancelled pledges.
- Reputational risk to the University.
- Donor-requested changes due to personal or organizational circumstances.

4.10.2 Revocations are decided by the President upon recommendation from Institutional Advancement.

4.10.3 The University will make reasonable efforts to inform donors or heirs before revocation.

4.11 Donor Recognition

The University emphasizes equitable and consistent donor recognition under the management of the Office of Institutional Advancement.

4.11.1 Physical Recognition

- Signage, plaques, displays, or installations.
- Must follow University branding and be approved prior to installation.
- Corporate logos require VP/Director approval.

4.11.2 Other Recognition

- Events, announcements, and media features as appropriate.

4.12 Special Circumstances and Exceptions

Any exceptions must be referred to the Vice-President/Director for Institutional Advancement and may require consultation with the President.

Related Policies and Documents

- Gift Acceptance, Counting, and Reporting Policy
- Public Art Policy

Appendices

(Internal Use Only – Not for public posting)

Philanthropy Options for Donors

[All content from the appendix remains unchanged; formatting preserved.]

Approval Signatures

Signature of Policy Owner: _____

Date:

Signature of Project Chair: _____

Date:

Signature of President: _____

Date:

