



Name:	Gift Acceptance Policy
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Approving Authority:	Assigned by University Secretary
Approved:	April 27, 2018
Responsible Office:	Office of Advancement & External Affairs
Responsibility:	Vice-President, Advancement & External Affairs
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1. Preamble

Saint Mary's University welcomes gifts from individuals, foundations, and organizations to help us achieve our mission and vision.

Saint Mary's University holds itself to the highest standard of ethical conduct, in its own community and in all its external relationships and interactions – with alumni, friends and donors, with businesses and commercial enterprises and with other external organizations.

Saint Mary's University acknowledges that we are in Mi'kma'ki, the ancestral and unceded territory of the Mi'kmaq People. This territory is covered by the "Treaties of Peace and Friendship" which Mi'kmaq and Wolastoqiyik (Maliseet) peoples first signed with the British Crown in 1725; along with our commitment to the Scarborough Charter on Anti-Black Racism and Black Inclusion in Canadian Higher Education: Principles, Actions and Accountabilities.

2. Purpose

The purpose of this Policy is to guide members of the university community on matters of all gift solicitations and acceptances on behalf of Saint Mary's University following administrative, legal, and accounting practices and in accordance with the requirements of the Income Tax Act. This Policy will ensure the University can respond quickly and appropriately to all gift offers while protecting the interests of both the University and its supporters.

To ensure that this Policy continues to be effective, it will be reviewed periodically by the Office of Advancement & External Affairs (every five years at minimum).

3. Jurisdiction/Scope

Through the promotion of philanthropy, the Office of Advancement & External Affairs supports and coordinates all fundraising plans and associated activity, including but not limited to charitable receiving, to assist the University in achieving its philanthropic goals.

Saint Mary University in Halifax, Nova Scotia is a registered charity under the Canada Revenue Agency (CRA). Its charitable registration number is 11918 9900 RR0001.

4. Definitions

- **Gift:** A gift is a voluntary transfer of property without valuable consideration, as defined by the Canadian Revenue Agency. Generally, a gift is made if all three of the conditions listed below are satisfied: a. some property — usually cash — is transferred by a donor to a registered charity; b. the transfer is voluntary; and c. the transfer is made without expectation of return. No benefit or advantage may be provided to the donor or to anyone designated by the donor, except where the benefit is of nominal value
- **Charitable donation:** A gift of cash or cash equivalent gifts (including gifts in kind, gifts of security, foundation grants, deferred gifts (including estate gifts), but excludes contract research funding) resulting in the issuing of a charitable tax receipt from the University.
- **Eligible gift:** These gifts (or portion of gifts) which the University determines meet the CRA guidelines for issuance of a charitable gift tax receipt to the donor.
- **Non-eligible gifts** – These gifts do not qualify for issuance of charitable tax receipts under CRA guidelines.
- **Designation (restricted gift):** A gift donated to the University for a defined purpose.
- **Unrestricted gift:** A gift donated to the University that is not designated for a defined purpose and can be used to support the mission of the University at its discretion.

5. Policy

This Policy governs the acceptance of gifts made to Saint Mary's University:

- All gifts will be subject to review prior to acceptance.
- The University will not accept gifts, enter relationships, or accept external support that could reasonably compromise its public image, reputation or commitment to its academic mission, principles, and values.
- Saint Mary's University values and will protect its integrity, autonomy, and academic freedom in all its activity, representing individual community members and the institution, and will not accept gifts when a condition of such acceptance would compromise these fundamental principles.
- All staff, faculty, volunteers, and members of the Saint Mary's University community will conduct themselves in accordance with accepted professional standards of accuracy, truth, and integrity to assist donors who wish to support the University without pressure or persuasion.
- All staff, faculty, volunteers, and members of the University working with donors and prospective donors will keep all information, data, or other communications strictly confidential.
- Saint Mary's will not tolerate behaviour that does not uphold the dignity and respect of all members of the university community.
- Acceptance of a gift will be conditional on compliance with law, professional standards and code of behaviours set out by the Association of Fundraising Professionals (AFP) in the Donor Bill of Rights, university policy and procedures and university governance, particularly as it relates to processes that govern academic matters at the University.

Saint Mary's University reserves the right to decline a gift in any circumstance, including:

- the gift does not comply with the Canada Income Tax Act and Canada Revenue Agency guidelines (charitable and non-charitable) or could jeopardize the University's registered charitable status;
- the gift does not align with the University's priorities or objectives;
- the donor applies unacceptable restrictions or conditions on the gift;
- the gift will be difficult to administer;
- the gift exposes the University to unacceptable risk or liability, including but without limitation, violation of the Nova Scotia Human Rights Act and the values and principles of equity, diversity, inclusion, and accessibility;
- the gift may have or actually comes from illegal activities;
- the gift could improperly benefit any person; and
- the donor and gift could pose a reputational risk to the University or does not align with the University's ethical principles and respectful workplace culture.

6. Authority to Accept Gifts

While the University may elect to accept or decline any gift, the Board of Governors has delegated authority to the President & Vice-Chancellor to make decisions concerning the acceptance of gifts and they are accountable to the Board of Governors for such decisions.

The President & Vice-Chancellor has the ultimate authority to make decisions to accept or reject gifts valued up to \$2 million. Board of Governors approval is required for gifts of \$2 million or more. The President & Vice-Chancellor may delegate their authority to accept or reject gifts valued at below \$250,000 to the Vice-President, Advancement & External Affairs.

7. Authority to Solicit, Negotiate and Receipt Gifts

The Office of Advancement & External Affairs has the primary authority to solicit, negotiate, create gift agreements, and receipt gifts on behalf of the University. It is also the responsibility of the Office of Advancement & External Affairs to ensure the highest standards of professionalism and ethics are followed in collaborating with donors.

An individual outside of the Office of Advancement & External Affairs including board members, faculty, staff, students, alumni and volunteers who wish to engage in fundraising activity on behalf of the University must consult with the Office of Advancement & External Affairs for approval, and follow university policies, procedures and guidelines, including internal guidelines of the Office of Advancement & External Affairs, to ensure consistency, compliance and professionalism in all dealings with donors. An individual who is approached by a potential donor should refer such donor to the Office of Advancement & External Affairs, or report the gift, including gifts of material goods (gifts-in-kind) and services to the Office of Advancement & External Affairs and work with the Office regarding the negotiation, documentation, acceptance and receipting of the gift.

Gifts of material to the Patrick Power Library are subject to additional review and approval by the University Librarian and such university policy, procedures or guidelines that may be developed in consultation with the University library.

Gifts of material to the Saint Mary's University Art Gallery or University Art Collection are subject to additional review and approval by the Art Gallery Director/Curator and such university policy, procedures or guidelines that may be developed in consultation with the Art Gallery.

Where appropriate, gift agreements and other documentation requiring university signature to support the gift will be recorded between the donor and Saint Mary's University, normally using templates developed by the Office of Advancement & External Affairs and signed in accordance with signatory requirements outlined by the University.

The following people will be engaged as signatories for all gift agreements, including documentation relating to the administration of estates:

- Vice-President, Advancement & External Affairs or designate;
- Official(s) of the University, as identified or delegated by way of university signing authority; and
- Academic or administrative leader(s) of the unit(s) receiving the gift, as appropriate.

Acceptance of any gift that involves a proposal to name is subject to the Naming Policy and is conditional upon final approval of the naming by the Board of Governors, with the exception of named scholarships, bursaries and awards.

The Office of Advancement & External Affairs is solely responsible for issuing official charitable receipts for the eligible amounts of all charitable gifts received by Saint Mary's University consistent with the requirements of the Canada Income Tax Act, Canada Revenue Agency (CRA) guidelines and in accordance with procedures established by the University.

8. Eligible Gifts

The University generally accepts charitable gifts in the form of cash or cash equivalent (cheque, credit card, payroll deduction, electronic fund transfers), publicly traded securities, gifts-in-kind or deferred gifts, which include will estate gifts (bequests), gifts of life and include capital property and real estate.

If the Office of Advancement & External Affairs, following internal consultation, is uncertain whether a donation qualifies as a charitable gift, an opinion will be sought from a professional advisor. In cases where the opinion is not definitive, a ruling may be sought from CRA.

9. Fundraising Priorities

Gift solicitation is informed by and must advance the University's mission and academic priorities as set by the collegial processes that govern academic matters at Saint Mary's University. Decisions regarding fundraising priorities are the responsibility of the President & Vice-Chancellor acting on the recommendation of the Vice-Presidents and Deans, in consultation with the Vice-President, Advancement & External Affairs.

Advancement & External Affairs staff shall ensure consultation with the appropriate university leaders prior to gift solicitations to determine the priority of projects and appropriate terms of reference.

10. Designation of Unrestricted Gifts (including deferred gifts)

The President & Vice-Chancellor, in consultation with the Executive Management Group, has the authority to direct all undesignated gifts (including deferred gifts) to area(s) of strategic priority and need at the University. This decision is reviewed annually to ensure that the identified area(s) and/or priorities continue to be relevant. Undesignated gifts of more than \$100,000 will be

reviewed as they are received and may be allocated to other projects, at the discretion of the President & Vice-Chancellor, in consultation with the Vice-President, Advancement & External Affairs.

The President & Vice-Chancellor will direct undesignated gifts by way of memorandum to the Vice-President, Advancement & External Affairs, setting out the project(s) to be supported and time frame, generally a 3-year time frame. The Vice-President, Advancement & External Affairs will reconfirm the direction of undesignated gifts annually in discussion with the President & Vice-Chancellor. Should the area of greatest need change before the 3-year time frame expires, a new memorandum from the President & Vice-Chancellor will initiate the change of direction. Financial Services will be consulted to ensure appropriate accounting procedures are in place.

11. Use of Professional Advisors

The University does not provide any legal, accounting, tax, financial or other advice to donors with respect to gifts to the University. Professional staff and Board members shall encourage donors to discuss proposed gifts with an independent professional advisor of the donor's choice and at their own expense to ensure the donor receives a full and accurate explanation of all aspects of the proposed gift. The University cannot suggest or endorse a third party as a source of gift advice.

Where necessary, donors will be requested to provide the University with an acknowledgement that:

- independent professional advice has been obtained; or
- independent professional advice has been waived though recommended by the University; or
- the University is released from any liability that may arise in relation to the making of the gift.

12. Transparency

As a public institution, Saint Mary's University is committed to the principles of accountability and transparency of policy and process. In addition, the University is subject to legislation which can change over time. Such legislation includes the Freedom of Information and Protection of Privacy Act in Nova Scotia. All staff, faculty, volunteers, and members of the Saint Mary's University community working with donors or prospective donors to the University will collect, use, and disclose personal information of donors and prospective donors in accordance with this Act.

The terms and conditions governing the use of donations are matters of public record, except for information which is personal or proprietary. Saint Mary's University makes every effort to protect the private and personal information of our donors. Donors will be made aware that information associated with their gift and gift agreements with the University are considered public documents.

A list of all gifts of more than \$5,000 is provided by the Vice-President, Advancement & External Relations to the Board of Governors and Senate at least annually.

13. Relevant Legislation

[Government of Canada Income Tax Act](#)

[Government of Canada Charities Directorate](#)

[Government of Nova Scotia Human Rights](#)

14. Related Policies, Procedures & Documents

- a. [Naming Policy \(Policy 11-1002\)](#)
- b. [Prospect Clearance Policy \(Policy 10-1001\)](#)
- c. [Signing Authority Policy \(Policy 12-010\)](#)
- d. [University Funds Investment Policy \(Policy 4-7001\)](#)