



SIMON FRASER UNIVERSITY
ENGAGING THE WORLD

TO: Senate

FROM Joy Johnson
Chair – Senate Committee on Agenda and Rules (SCAR)

DATE: March 27, 2025

SUBJECT: Updates to GP 03 - Donations Policy

SCAR has reviewed S.25-63 (Updates to GP 03 - Donations Policy) and is forwarding it to Senate for information.

EXECUTIVE TEAM MEETING – DECISION BRIEFING NOTE

SUBJECT	Updates to the Donations Policy (GP03)
DATE	July XXX, 2024
ET SPONSOR	Erin Morantz, VP, AAE
UNIT/DEPARTMENT	Advancement and Alumni Engagement
PREPARED BY	Alex Kouzin, Senior Director, Advancement Services
ET MEMBER(S) CONSULTED PRIOR TO SUBMISSION	<input type="checkbox"/> PROVOST <input checked="" type="checkbox"/> VPAAE <input type="checkbox"/> VPER <input type="checkbox"/> VPFA <input type="checkbox"/> VPPEI <input type="checkbox"/> VPRI
RESOURCE PEOPLE TO ATTEND MEETING	
FINAL REVIEW COMPLETED BY PROVOST	<input type="checkbox"/> PROVOST Approved and Submitted to Office of the President
TO BE SHARED WITH DEANS AFTER ET MEETING?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

TOPIC

- Proposed amendments to Policy GP 03 and consultation initiation

BACKGROUND

Advancement and Alumni Engagement is launching a new comprehensive campaign – Be Bold! - with a fundraising goal of \$500M over the next several years. The number of donations is expected to grow notably in the following months and the range of donations – the type and the value – will have a very broad spectrum.

Amendments are being proposed to GP 03 to reflect the current operating model in Advancement and Alumni Engagement, which has significantly changed since the last revision of the policy in 2012, and ensure that all aspects of the planned Campaign are covered in the policy. These include the following:

- The criteria of accepting or rejecting gifts
- Types of accepted gifts
- Reporting responsibilities and frequency
- General review of the decade-old document, adding a mandatory review milestone in the future
- Change of the policy name from Donations to Fundraising and Donations

CONSIDERATIONS

The updates to the policy bring clarity on the gift acceptance criteria removing the possibility of making a mistake or reversing an accepted gift agreement and mitigating the risk of reputational damages. The changes also provide clarity regarding what kind of gifts are accepted increasing the efficiency of the intake process. A notable change in the reporting responsibilities significantly simplifies the reporting process keeping the accountability in place and also addresses some of the sustainability issues. Finally, the language needs to be aligned with the current operating model of the Advancement and Alumni Engagement department

OPTIONS AND RECOMMENDATIONS

1. **Recommend** – approve, in principle, the proposed amendments to GP 03 (for consultation).
2. Maintain status quo.
3. Recommend another alternative to ensure we are well-prepared to launch the Be Bold! campaign

RISKS

The risks of not updating the policy in time for a public launch of the Campaign include missed opportunities for fundraising due to unclear workflow for accepted donations. This could impact the success of the Campaign delaying reaching the fundraising annual and final goal.

In addition to the financial impacts there could be reputational risks for the institution if any re-work on the gift agreements or even revoking of gifts has to happen due to lack of clarity in the policy.

NEXT STEPS

Following approval by the Executive Team, we will move forward with the consultation process as outlined below

1. Mid- July to [plus one month]: commence targeted initial consultation (primarily with Labour Relations (APSA, CUPE, TSSU, PolyParty) and Faculty Relations (SFUFA) and in parallel initial consultation with Senior Directors Finance/Admin., Senior Leadership Team, Deans' Council.
2. [Then] to [plus one month]: commence general consultation, feedback is taken into account for the policy's final draft policy/procedures to Senate/SCAR for information and presentation.
3. [Then] to [plus one month]: update policy and procedures as necessary based on consultation feedback and resubmit to Executive Table.
4. [Then]: submit policy and procedures to Board for approval.

ATTACHMENTS

- Proposed amendments to GP 03

Fundraising and Donations

Date July 30, 2024	Number GP 03
Date of Last Review/Revision September 27, 2012	Mandated Review July 2029

Policy Authority: VP Advancement and Alumni Engagement

EXECUTIVE SUMMARY

The University Fundraising and Donations Policy is designed to guide the ethical, transparent, and effective management of donations to the university. This policy ensures that all contributions align with the institution's mission, values, and strategic priorities while complying with legal and regulatory requirements.

By adhering to the principles outlined in this policy, the university aims to build lasting relationships with donors, support its mission and strategic goals, and ensure the responsible management of donated resources.

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1.0 PRINCIPLES

- 1.1 The University Fundraising and Donations Policy is designed to guide the ethical, transparent, and effective management of donations to the university. With this policy the University commits to the following key principles:
 - 1.1.1 Adhere to ethical standards in fundraising practices.
 - 1.1.2 Provide transparent reporting and communication with donors.
- 1.2 More specifically the University will focus on these additional principles:
 - 1.2.1 Donor Intent and Respect: ensure donations are used in accordance with the donor's wishes and intentions and provide options for donors to specify how their contributions should be used.
 - 1. Recognition and Stewardship: establish a system for recognizing and thanking donors at various levels of giving, and offer opportunities for donors to see the impact of their contributions through reports, events, and updates.
 - 2. Confidentiality and Privacy: protect the privacy and confidentiality of donor information, and adhere to data protection regulations and best practices in handling donor data.
 - 3. Inclusivity and Accessibility: promote inclusive fundraising practices that engage a diverse range of donors, and ensure donation opportunities are accessible to all potential supporters.
 - 4. Sustainability and Long-Term Impact: prioritize donations that contribute to the long-term sustainability and impact of the university, and encourage endowments and planned giving options.
 - 5. Transparency and Accountability: regularly audit and review donation processes to ensure compliance with ethical standards.
 - 6. Conflict of Interest: implement measures to identify and manage any potential conflicts of interest in the acceptance of donations, and ensure that donations do not influence academic freedom and integrity or decision-making processes.
 - 7. Legal Compliance: ensure all fundraising activities comply with local, national, and international laws and regulations, and stay updated on changes in legal requirements and adjust policies accordingly.
- 1.3 By following these principles, the university aims to build lasting relationships with donors, ensure their contributions are used to support its mission and strategic goals, and uphold the highest standards of accountability and transparency. This policy also ensures that the university maintains robust oversight mechanisms to manage and monitor donations responsibly, fostering trust and confidence among its donor community.

2.0 PURPOSE

- 2.1 The purpose of a university fundraising and donations policy is multifaceted, aiming to ensure transparency, ethical standards, and alignment with the institution's mission and values.
- 2.2 The key points of the purpose in this policy govern the solicitation, acceptance and administration of all types of donations to Simon Fraser University from all private sources including individuals, corporations, associations, foundations, and university faculty, staff and students.

3.0 SCOPE AND JURISDICTION

- 3.1 This policy applies to administering of all types of ~~philanthropic~~charitable donations to the University as outlined in the Purpose.

4.0 DEFINITIONS

- 4.1 Please see Appendix A for the definitions of words used in this policy and its associated procedures.

5.0 POLICY

5.1 Pre-Approval of Fundraising

- 5.1.1 Advancement and Alumni Engagement operates under and is current on specific guidelines for assessment and receipting of donations of all types including: annuities, gifts-in-kind of goods and services and library gifts-in-kind, bequests, trusts, cash and cash equivalents (including payroll deductions), life insurance, charitable remainder trusts, real property, cultural property, residual interest arrangements, gift of marketable securities, potentially new types of gifts (e.g., cryptocurrency) as assessed technically viable and possible by Advancement and Alumni Engagement.
- 5.1.2 All fundraising appeals, campaigns and proposals to the private sector (individuals, corporations, small business, foundations and organizations) require the approval of the Vice-President, Advancement and Alumni Engagement, or their designate in consultation with the President, Vice-Presidents and Deans. This coordination ensures that potential donors are not confronted with conflicting or competing proposals from Simon Fraser University, or proposals which may not reflect the University's fundraising priorities.
- 5.1.3 Working with Advancement and Alumni Engagement, individual faculty and departmental initiatives to secure private donations are encouraged and supported. This policy does not affect proposal writing for government research grants or funded research contracts whereby the funder benefits directly from the sponsored research (see instead Policy R10.01). Research grant applications for non-contractual research from private sector funders should be made in partnership with Advancement and Alumni Engagement.
- 5.1.4 The specific procedures for gift acceptance and assigned roles are summarized in the operational documentation within the VP Advancement and Alumni Engagement portfolio.

5.2 Acceptance of Donations

- 5.2.1 Simon Fraser University is a registered charity under the auspices of the Income Tax Act, and as such, donations to SFU may be eligible for a charitable donation receipt.

- 5.2.2 Advancement and Alumni Engagement is authorized to negotiate donations on behalf of the University. The University may accept gifts that meet the following criteria below.
1. Consistency with the University's mission, values, and strategic priorities.
 2. Compliance with applicable laws and regulations, including those related to charitable giving, tax-exempt status, and donor privacy.
 3. No undue restrictions that would limit the University's ability to use the gift effectively or would require the University to incur excessive administrative or financial burdens.
 4. No conflicts of interest or other ethical concerns.

5.2.3 Ownership of all donations vests in the University, whether for general or specific purposes. The Vice-President, Advancement and Alumni Engagement will determine, after appropriate consultation with the President, Vice-Presidents, Deans, and other involved individuals, whether a charitable donation should be accepted and what costs are associated with its acquisition, maintenance, and insurance.

5.2.4 Advancement and Alumni Engagement is authorized to negotiate charitable donations on behalf of

the University and will decline any donation that arises in whole or in part from activities that appear to violate federal, provincial or municipal laws or that may cause harm to the University's reputation. The decision will be based on such factors as:

1. Could improperly benefit any individual or organization
2. Is financially unsound
3. Requires an arrangement to conduct business with a specified individual or organization or employment
4. Could expose the University to uncertain or potentially significant liability or unacceptable risk
5. Could compromise SFU's public image or reputation
6. May require work to sustain the donation that is disproportional to the size of the donation or expend resources on activities that are not aligned with the academic priorities
7. May have come from illegal activities
8. May require or involve violation of human rights
9. Would allow the donor to designate the recipients of a donation identified as an award, lectureship/professorship/chair or other honorific

5.2.5 Charitable donations may be given for specified activities, or without specific instructions (discretionary or to the area of greatest need) in which case they shall be assigned to support specific funding needs or initiatives at the discretion of the President.

5.2.6 The University does not provide any legal, accounting, tax or financial advice to the donors with respect to the gifts.

5.2.7 The university will not act as an executor of a donor's estate or as a trustee of a living trust. Full definitions of each type may be found in the Appendix A of this policy.

5.3 Charitable Donations from Faculty and Staff

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5.3.1 **Charitable donations** from faculty and staff will follow general policy guidelines that direct how donations to the University are assessed, received and receipted.

5.3.2 The provisions of the Income Tax Act do not permit the issuance of a charitable donation receipt for any gift to an account over which the donor has spending authority, nor may the donation be used to confer a benefit of any kind to the donor, to any member of the donor's family or to an individual of the donor's choosing.

5.4 Payroll Deductions

5.4.1 Faculty and staff who wish to make **charitable** donations to the University through a payroll deduction should contact Advancement and Alumni Engagement to arrange the donation. Advancement and Alumni Engagement will then coordinate authorized payroll deductions with the Payroll Department.

5.4.2 Payroll deductions may be made only to those projects approved as acceptable payroll deduction funds.

5.4.3 Faculty and staff who decide to stop a regular donation through the payroll system should contact Advancement and Alumni Engagement.

5.4.4 All donations through payroll deduction will be grouped under one heading on the online bi-weekly pay statements. Separate accounting of donations to various funds will be maintained by Advancement and Alumni Engagement.

5.5 Donor Anonymity

5.5.1 The University will, at request of the donors, maintain the donor's anonymity, subject to the following limitations:

1. Advancement and Alumni Engagement maintains donor records as required by the Canada Revenue Act for official donation receipting purposes;
2. The University will comply with legal, regulatory and governmental obligations and requirements to disclose the names of donors, nature and value of their donation as required under the Income Tax Act, the Freedom of Information and Protection of Privacy Act and other government policies and acts
3. Prospective donors requesting anonymity will be advised by Advancement and Alumni Engagement about the conditions above

5.6 Compliance

5.6.1 This policy complies with all relevant laws and regulations governing charitable giving and is subject to periodic review and update by the University's administration

6.0 ROLES AND RESPONSIBILITIES

6.1 Advancement and Alumni Engagement

- 6.1.1 Working within priorities, policies and procedures approved by the Board of Governors, the President and the Vice-Presidents and Deans, Advancement and Alumni Engagement is responsible for:
1. Establishing and maintaining relationships with potential and current donors;
 2. Securely collecting, storing and maintaining donor and alumni data with full authority residing with Advancement and Alumni Engagement;
 3. Securing donations to the University from the private sector;
 4. Establishing and leading fundraising strategies for the University;
 5. Ensuring overall fundraising effectiveness by coordinating these University fundraising strategies; including the overall management and supervision of fundraising programs, administration of staff and management of cultivation, solicitation and stewardship efforts;
 6. Assisting in the preparation of all fundraising proposals including grant applications (other than those for sponsored research), which have the Provost's or their delegate's approval;
 7. Acting as liaison with donors and University officials on all matters that pertain to a donation, its administration and management including the formulation of Terms of Reference for new funds;
 8. Ensuring that donations conform to the Income Tax Act, and once received and accepted, are accurately recorded, receipted and reported;
 9. Recognizing donors for their ~~philanthropic~~ charitable contributions to the University;
 10. Stewarding donors regarding the impact of their charitable donations to the University.

6.2 Finance

- 6.2.1 The Vice President Finance and Administration is responsible for
1. Allocating endowment income to each fund according to Policy GP 20, Endowment Management.
 2. Processing all revenue and disbursements relating to donations
 3. Preparing activity reports on each fund for Advancement and Alumni Engagement and respective fund administrators.

6.3 Fund Administrator

- 6.3.1 The fund administrator is responsible for achieving program and financial results as outlined within the Terms of Reference of gift agreements, within available funding limits and in accordance with Board of Governors policies.

7.0 REPORTING

7.1 Receipting of Donations

- 7.1.1 A charitable donation must be a voluntary transfer of property, usually cash, that is made without expectation of benefit to the donor or to anyone designated by the donor. Donations that are not deemed to qualify as 'gifts' according to the Income Tax Act, will be acknowledged with a business or non-charitable donation receipt.
- 7.1.2 As a registered charity, Simon Fraser University authorizes Advancement and Alumni Engagement to be responsible for issuing charitable donation receipts for all charitable donations

made to the University. It is the responsibility of AAE to determine whether the donation qualifies for an official donation receipt.

- 7.1.3 All charitable donation receipts must be issued in compliance with the Income Tax Act, Canada Revenue Agency guidelines and in accordance with the procedures of the University.

7.2 External and Internal Reporting

- 7.2.1 A report on all donations accepted on behalf of the University for approved endowments, projects and programs must be prepared, upon request, for the Board of Governors by Advancement and Alumni Engagement. The data for this report will be combined as needed with the data provided by the designated Fund Administrator or their delegate as outlined in Section 4.2 and in Policy GP 20, Endowment Management, Sections 6 and 7.
- 7.2.2 The specific procedures for gift acceptance and assigned roles are summarized in documentation within the VP Advancement and Alumni Engagement portfolio.

8.0 RELATED LEGAL, POLICY AUTHORITIES AND AGREEMENTS

- 8.1 The legal and other University Policy authorities and agreements that may bear on the administration of this policy and may be consulted as needed include but are not limited to:

- 8.1.1 *University Act*, R.S.B.C. 1996, c. 468
- 8.1.2 *Freedom of Information and Protection of Privacy Act*, R.S.B.C. 1996, c. 165
- 8.1.3 B 10.11- Signing Authorizations
- 8.1.4 GP 20 - Endowment Management Policy
- 8.1.5 GP 35 - Named Recognition Policy
- 8.1.6 R 10.01- External Research Funding Agreements Policy
- 8.1.7 A 10.03 - Endowments for Academic Appointments Policy

9.0 ACCESS TO INFORMATION AND PROTECTION OF PRIVACY

- 9.1 The information and records made and received to administer this policy are subject to the access to information and protection of privacy provisions of British Columbia's *Freedom of Information and Protection of Privacy Act* and the University's Information Policy series.

10.0 RETENTION AND DISPOSAL OF RECORDS

- 10.1 Information and records made and received to administer this policy are evidence of the University's actions to administer donations as described. Information and records must be retained and disposed of in accordance with a records retention schedule approved by the University Archivist.

11.0 POLICY REVIEW

11.1 This policy must be reviewed every five years and may always be reviewed as needed.

12.0 POLICY AUTHORITY

12.1 This policy is administered under the authority of the VP Advancement and Alumni Engagement.

13.0 INTERPRETATION

13.1 Questions of interpretation or application of this policy or its procedures shall be referred to the office of VP Advancement and Alumni Engagement whose decision shall be final.

14.0 PROCEDURES AND OTHER ASSOCIATED DOCUMENTS

14.1 Appendix A contains the definitions applicable to this policy and its associated procedures.