Gift Acceptance Policy	*Policy Sponsor:* Board of Governors	*Approval Date:* November 29, 2017
	Responsible Unit: Office of Advancement	*Revisions:* June 23, 2026

A. BACKGROUND AND PURPOSE

Dalhousie University's mission, vision, and values are focused on respect and inclusion. The University recognizes that philanthropic support is vital to advancing its mission and enhancing its programs and services, and it welcomes gifts from individuals and organizations. The University is committed to ensuring that its gift acceptance policy and procedures accord with its high ethical standards and commitment to the fundamental values of institutional autonomy and academic freedom.

The Gift Acceptance Policy creates a framework for the review and acceptance of gifts to the University and any of its affiliates while ensuring:

a. the University's reputation, autonomy and the academic freedom of its members is protected;
b. the University maintains transparent and ethical relations with donors and embraces a donor-centered philosophy in aligning the gift with the original donor intention; and
c. the University handles gifts in compliance with any applicable legislation or regulation.

B. SCOPE

The Gift Acceptance Policy applies to the solicitation and acceptance of gifts on behalf of the University, and applies to every unit and faculty of the University and any person authorized by the University to solicit gifts.

For clarity, this Policy applies to gifts in the form of philanthropic research grants but is not applicable to other research grants.

C. DEFINITIONS

Terms used in this policy are defined in Guidelines, attached as Appendix "A" of this Policy.

D. POLICY

1. Solicitation and acceptance of gifts by or on behalf of the University or any of its academic, service or support units shall be made in accordance with this Policy and accompanying Gift Acceptance Guidelines.

2. Faculty, staff, students, alumni, volunteers and other representatives wishing to raise funds for the University must consult the Office of Advancement prior to preliminary discussions with potential donors.

3. The University will undertake appropriate due diligence and may choose to accept or decline any gift.

4. The University may accept the following types of gifts, as defined in the Gift Acceptance Guidelines:

    a. Cash or cash equivalent
    b. Gifts in kind
    c. Publicly traded securities
    d. Estate gifts
    e. Life insurance policies
    f. Charitable remainder trusts
    g. Charitable gift annuities
    h. Canadian cultural property

5. The University shall not accept a gift when a condition of such acceptance would:

    a. compromise its reputation, ethical standards, institutional autonomy or the academic freedom of its members;
    b. violate any law or expose the University to unacceptable liability;
    c. be unreasonably onerous, or require work to administer the donation that is disproportionate to its size or benefit
    d. undermine the University's values around Indigeneity, equity, diversity, inclusion, accessibility, and anti-racism;
    e. jeopardize the University's registered charity status;
    f. give the donor or someone designated by them special consideration, such as employment at the University, enrollment in a University program, the award of a University procurement contract, or control over University appointments, research programs, curriculum, award recipients, or admissions.
    g. involve thinly traded/illiquid securities.

6. Under extenuating circumstances, Dalhousie may choose to return a donation or transfer the charitable gift to another registered charity of the donor's choice.

7. The Office of Advancement is the only unit authorized to issue tax receipts on behalf of the University for charitable gifts to the University and its academic, service and support units.

8. Naming in recognition of gifts shall be in accordance with the University's Naming Policy.

9. Gift agreements or other documentation requiring a University signature to support the gift shall be signed in accordance with the Contract Approval and Signing Policy.

10. The University does not provide legal, tax or financial advice to donors. Donors are encouraged to obtain independent professional advice, at their own cost, before entering into a commitment to make a gift to the University.

11. Donors requesting anonymity are advised that their names, and the nature and amount of their gifts will be disclosed as follows:

    a. In accordance with legislative requirements, records are maintained by the Office of Advancement. Access to these records is restricted to appropriate staff within that office;
    b. with the permission of the donor;
    c. as required under the *Income Tax Act*, the *Freedom of Information and Protection of Privacy Act* or other government policies or laws;
    d. to the President and senior leaders as appropriate to administer the gift;
    e. to the Board of Governors verbally if the Board so requests. Such information will not be included in the minutes of the meetings nor used by Board members or officers outside the meeting of the Board, except as may be required by applicable laws.

E. RESPONSIBILITIES

1. This Policy falls under the authority of the Board of Governors.

2. The Office of Advancement, under the direction of the Vice President, Advancement, or designate, is the unit responsible for the administration of this policy. The Office of Advancement may develop and regularly update operational guidelines and protocols to support the gift acceptance process.

3. There shall be a Gift Acceptance Committee comprising:

    a. Vice-President Advancement (Chair) or designate
    b. Vice President Finance and Administration or designate
    c. At least one other Vice-President or their designate dependent on the nature of the gift
    d. Chair of Senate
    e. General Counsel or designate
    f. A student member of the Board of Governors
    g. A senior leader whose portfolio is relevant to the purpose or subject matter of the gift may be invited to provide insight or guidance

4. The Gift Acceptance Committee shall be responsible for:

    a. approving guidelines and protocols to support the gift acceptance process as recommended by the Vice-President, Advancement or designate;
    b. advising the Vice-President, Advancement on whether to accept a gift that is sensitive or precedent-setting or may have unusual characteristics or conditions. The senior administrator of the academic or staff unit which would be directly impacted by the gift will be consulted;
    c. ensuring due diligence is completed of any gift considered under 4.b.
    d. advising the Vice-President, Advancement, or designate, in extenuating circumstances where a gift may need to be returned.

5. The Vice-President, Advancement, or designate, shall deliver an annual report to the Board of Governors or a Board committee, as directed by the Board, at the end of each fiscal year. This will include the number of gifts and level of giving and a summary of any Gift Acceptance Committee decisions.

6. This Policy and accompanying Guidelines will be reviewed no less than every five years.

DALHOUSIE UNIVERSITY | OFFICE OF ADVANCEMENT

Gift Acceptance Guidelines	Date Created: February 2025
	Revisions: September 2026

The following guidelines provide a framework for evaluating, accepting, and managing philanthropic gifts to ensure alignment with the mission, values, and legal obligations of Dalhousie University. They should be employed in connection with all gifts received under the Gift Acceptance Policy.

A. GIFT ACCEPTANCE PROCEDURES

1. The Office of Advancement will coordinate the negotiation and development of terms and conditions for a gift agreement, and will consult with representatives of the potential receiving faculty, department, unit, affiliate, or others, as appropriate, during the gift acceptance process to ensure that:

    a. none of the conditions set out in Section D.5 of the Gift Acceptance Policy are present;
    b. the proposed gift is consistent with the Gift Acceptance Policy, any institutional requirements and any applicable legislation and regulations;
    c. the donor's intent and direction is consistent with the University's mission and priorities;
    d. the donor's intent and direction is clearly understood and documented;
    e. the gift does not expose the University to potential liability;
    f. the proposed gift has received the appropriate University review and approval.

2. Advancement will request advice from other university units as appropriate to address any insurance, legal or other issues that may be posed by the particular gift.

3. Where the proposed gift has any unusual characteristics or conditions, or where the donor seeks to provide an advisory role in the project or program, the Vice President for Advancement may refer the matter to the Gift Acceptance Committee for consideration and advice.

4. Prospective donors requesting anonymity shall be advised by Advancement that their names, and the nature and amount of their gifts, will be disclosed as follows:

    a. In accordance with legislative requirements, records are maintained by the Office of Advancement. Access to these records is restricted to appropriate staff within that office;
    b. The University will comply with any legal obligation to disclose the names of donors and the nature and value of their gifts;
    c. The identity of a donor requesting anonymity may be provided to the Board of Governors verbally if the Board so requests. Such information will not be

included in the minutes of the meetings nor used by Board members or officers outside the meeting of the Board, except as may be required by applicable laws

5. Advancement will issue charitable tax receipts in compliance with Canada Revenue Agency requirements.

B. DEFINITIONS

In this document and the accompanying Gift Acceptance Policy:

a. “Canadian cultural property” means property of outstanding significance and national importance to Canada which is eligible for special tax status under Canadian tax legislation.

b. “Charitable gift” means a voluntary transfer of money or property for which the donor expects and receives nothing of value in return, and is eligible for a receipt under the *Income Tax Act*.

c. “Charitable gift annuity” means an arrangement that enables a donor to make an immediate gift and receive income for life for either themselves or a designated beneficiary.

d. “Charitable remainder trust” means a gift that pays income to individual beneficiaries for life or a term of years and then distributes the remaining assets to one or more charities.

e. “Cash-equivalent” means cheques, credit card payments, pre-authorized payment plans, electronic funds transfer, or payroll deductions.

f. “Estate gift” means a gift for which the University is the beneficiary of a donor’s will, life insurance policy, registered account or trust.

g. “Gift” means a Charitable Gift or a Non-Charitable Gift.

h. “Gift Acceptance Committee” means the committee established pursuant to section E 3 of the Gift Acceptance Policy.

i. “Gift in kind” means a non-cash gift and includes artwork, equipment, personal property, securities or cultural property.

j. “Fair market value” means the highest price that the property would bring in an open and unrestricted market between a willing buyer and a willing seller who are knowledgeable, informed and prudent, and who are acting independently of each other, excluding any amounts paid or payable to other parties such as sales agents, or sales taxes such as HST and/or PST.

k. “Non-charitable gift” means a donation that does not qualify as a “gift” under the definition of the Canada *Income Tax Act*, and is not eligible for a receipt under the *Income Tax Act*, and includes a donation of service; a contractually binding agreement between the University and a business entity in which the donor providing financial support gains commercial or marketable benefits through association with the University; sponsorship of campus research projects for which the donor retains right of property, including intellectual property.

l. "Publicly traded securities" means securities traded on a stock exchange designated under the Canada *Income Tax Act*.

m. "Thinly traded / illiquid securities" means securities with low trading volume, those that cannot be easily sold or exchanged for cash without a significant change in price. These assets are more volatile and carry a higher risk.

C. RETURN OF GIFT

As per Canada Revenue Agency, a gift transfers ownership of money, or other gifted property, to the charity. Once the transfer is made, Dalhousie is obliged to use the donation in carrying out its charitable purpose. Under extenuating circumstances, Dalhousie may choose to return a donation or transfer the charitable gift to another registered charity of the donor's choice. This may occur when the donor:

a. has been convicted of any criminal offence (and all appeal options have been exhausted) which shall be held by the committee to be of an immoral, or scandalous or disgraceful nature; or
b. has had their name removed for misconduct by a properly constituted legal authority from any official register of members of the profession to which they belong; or
c. has engaged in conduct which, in the reasonable opinion of the Gift Acceptance Committee, constitutes a significant departure from generally-recognized standards of public behavior and which is seen to undermine the public reputation of the university, and/or is inconsistent with the university's character and values within the community, and/or constitutes a breach of any agreement made with the university as a condition of the conferment of the honorary degree.

If a gift is returned to a donor, Dalhousie is required to file an information return to CRA outlining the details of the charitable gift receipt that was returned. The donor's income tax return(s) may be reassessed for any claim that can be reasonably regarded as relating to the returned gift.

D. ADDITIONAL REFERENCES

- University Naming Policy
- University Naming Guidelines
- Sponsorship Agreement Process
- Contract Approval and Signing Policy
- Conflict of Interest Policy
- Due Diligence Guidelines
- Procedures for Documenting Philanthropic Commitments
- Pledge Management Guidelines
- Philanthropic Research Process (Medicine and other faculties, to be completed)

Appendix 1: Gift Acceptance Committee Terms of Reference

1. Purpose

The Gift Acceptance Committee (GAC) reviews, evaluates, and recommends on gifts to Dalhousie University that are deemed sensitive or precedent-setting, or that have unusual characteristics or conditions. Section D.5 of the Gift Acceptance Policy defines the conditions under which the Committee may be required to evaluate and determine the acceptance of a gift.

The Committee's purpose is to ensure that accepted gifts align with Dalhousie's mission, values, and strategic objectives and comply with the university's legal, ethical, and financial standards.

2. Scope of Responsibilities

The GAC will:

- **Evaluate Proposed Gift:** Review a proposed gift to ensure it supports the mission and strategic goals of the university, assessing both immediate and long-term implications.
- **Assess Suitability and Restrictions:** Examine gift conditions or restrictions to ensure they are practical, feasible, and in alignment with the organization's policies and legal obligations.
- **Evaluate Risk and Compliance:** Analyze potential legal, ethical, reputational, or financial risks associated with proposed gifts.
- **Recommend Gift Acceptance or Rejection:** Provide recommendations to the Office of Advancement on acceptance or rejection of gifts that exceed established thresholds or fall outside standard policy.

3. Composition and Membership

As listed in the Gift Acceptance Policy

4. Meetings

- **Frequency:** The GAC will meet when a specific gift has flagged concerns over its sensitivity or has precedent-setting parameters.
- **Quorum:** A quorum for decision-making will consist of three members, including at least one representative from the Legal Counsel Office.
- **Decision-Making Process:** Decisions will be made by consensus whenever possible. If consensus cannot be reached, a majority vote will decide.

5. Reporting

- **Record Keeping:** Detailed records of all GAC meetings, decisions, and recommendations will be maintained and stored in a secure manner. The Vice President, Advancement or designee will share an overview of all gifts referred to the GAC with the Board of Governors as part of an annual report on giving.

6. Authority and Limitations

- **Authority to Recommend:** The GAC has the authority to recommend gift acceptance, rejection, or modifications.
- **Limitations:** The Committee cannot make unilateral decisions on gifts that require significant legal, financial, or reputational assessment without Board input.

7. Confidentiality

All discussions, documents, and recommendations made within the GAC are confidential and must not be disclosed outside the Committee except as required by law or as authorized by the Board of Governors.