FN50 – Endowment Files

These records relate to donations of money given to the University for general or specific purposes and which must be held in perpetuity.

Content & Scope
The management of these monies is overseen by the Board Finance & Investment Committee.

The records include copies of donation agreements, signing authorities and other documentation related to the purpose of the funds.

Related Records
- For original donation agreements, see AD70 – Contracts & Agreements.
- For records related to donors and donation history, see UR70 – Alumni & Donor Case Files.
- For the records of the Board of Governors Finance & Investment Committee, see GV30 – Board of Governors Committees.

Responsible Unit
Finance

Information Steward
Vice President, Administration & Finance

Information Confidentiality Classification
Restricted

Retention
Permanent

Authority
- University of Waterloo Act, 1972
- Income Tax Regulations 5800 1 (d) (iv)

Retention Rationale
Income Tax Regulations 5800 requires all records of any donations received by a registered charity that were subject to a direction by the donor that the property given be held by the charity for a period of not less than 10 years must be retained until 2 years after the charity's registration is revoked.

Approval Date(s)
14 April 2010