



Procedures

Policy Name	Fundraising		
Policy #	202-G	Category	Advancement
Policy Sponsor	Associate Vice President, Advancement	Previous Revision Date	N/A
Policy Approved by	President & CEO	Revision Date	October 30, 2020
Procedures Approved by	Vice President, Advancement and International	Review Date	See Policy Review Date or As Required

See the related [POLICY](#).

DEFINITIONS

Types of Gifts

- 1. Donations** – As defined by the CRA, a donation is a voluntary transfer of cash or property that is made without acceptance of any benefit of any kind accruing to the donor or any individual or organization designated by the donor. Donations may include cash or gifts in kind. Donations must meet CRA criteria to be eligible for an official charitable donation receipt.
- 2. Philanthropic gifts** – Gifts can be made that do not qualify for issuance of a charitable donation receipt under CRA guidelines, as determined by Saskatchewan Polytechnic in accordance with CRA guidelines, however they are still gifts to the institution that are recognized by Saskatchewan Polytechnic by a receipt and appropriate donor recognition.
- 3. Gifts-In-Kind** – Gifts-in-kind are donations of property other than cash. They can include but are not limited to donations of land, buildings, marketable securities, equipment, furniture, museums and collection objects, library materials, archival materials, operating supplies, limited partnership interests, royalty or copyright interests, equipment, automobiles, inventory, other physical assets or materials which represent value to Saskatchewan Polytechnic.
- 4. Planned (Deferred) Gifts** – Planned (deferred) giving is the process of making a gift commitment today for delivery to Saskatchewan Polytechnic at a future date. Deferred giving is arranging for gifts to be made that will benefit both the interests of Saskatchewan Polytechnic and the personal, financial and tax situation of the donor and the donor's family sometime in the future.

Trust Funds – Trust funds are segregated accounts that may encroach on capital to fulfill the purpose of the fund as defined in the terms of reference or gift agreement.

Endowment Funds – Endowment funds are segregated accounts in which the capital is invested in perpetuity and in general the income is available to fulfill the purpose of the fund as defined in the terms of reference.

Unrestricted Gifts are intended to promote and carry on the work of Saskatchewan Polytechnic with no restrictions as to the use or administration of the funds.

Restricted Gifts are gifts where, in order to meet donor preferences, Saskatchewan Polytechnic agrees to undertake specific obligations in relation to the use or administration of the gift.

Prospect Management is the planning, recording, and reporting of relationship progression between prospective donors and the institution that lead to a gift.

Sponsorship is the collaboration between an external sponsoring organization or individual and Saskatchewan Polytechnic for the purposes of enhancing the profile of the "sponsor" in exchange for material or non-material consideration and for improving the learning environment at Saskatchewan Polytechnic. Typical sponsorships may include but are not limited to: recognition (signage) on Saskatchewan Polytechnic property and/or a Saskatchewan Polytechnic event.

Advertising is a subset of sponsorship where the purpose is to raise awareness of a product or service primarily, but not exclusively, through signage on Saskatchewan Polytechnic facilities or messaging affiliated with Saskatchewan Polytechnic programming.

PROCEDURES

1. Establishment of Fundraising Priorities

- 1.1 It is imperative that fundraising efforts be coordinated in a manner that serves the best interests of the institution while maximizing the support of Saskatchewan Polytechnic priorities.
- 1.2 The Office of Advancement will work with the leaders from academic and administrative units to identify fundraising priorities. Where appropriate, a business case will be required to inform the fundraising opportunity and its feasibility.
- 1.3 All fundraising priorities must be jointly approved by the AVP Advancement and appropriate Dean/AVP before being submitted for final approval.
- 1.4 Final approval for project implementation will be at the direction of the Senior Management Council and the Board of Directors, in accordance with the following criteria:
 - 1.4.1 A project should have a distinct identity rather than being a component part of a larger unit or group of units.
 - 1.4.2 A project should be one that is unlikely to be funded within the scope of other revenue sources.
 - 1.4.3 A thorough review will be conducted to determine impact of the project on operating and/or capital costs associated with the funding need.
 - 1.4.4 Identified needs should be spread across Saskatchewan Polytechnic as equitably as possible.
- 1.5 In addition to ongoing fundraising activities, the Office of Advancement will support other special projects as recommended by the Senior Management Council.

2. Prospect Management

- 2.1 Each prospect will be assigned one Prospect Manager.
- 2.2 The Prospect Manager will ensure pertinent facilitators across the institution are engaged in the development and implementation of a prospect plan to realize the largest possible gift from the prospect over their lifetime.

- 2.3 It is important to recognize that prospects often have interests that span the institution. Examples of multiple interests may include (but are not limited to), interest in cross-institutional initiatives, applied research, student life, and other areas. It is incumbent upon the Prospect Manager to manage these multiple interests and they are empowered to connect prospects with any areas of their interests.
- 2.4 A prospect team may be engaged to ensure strong engagement with the prospect and support the development of a prospect plan.
- 2.5 Only Advancement staff who report directly to Advancement are eligible to be the Prospect Manager. Additional staff, academic leadership, faculty, staff, volunteers, and others who are critical to the success of prospect management may be formally assigned as facilitators or involved in other supporting roles.
- 2.6 The Prospect Manager will guide the prospect through the Prospect Stages.

3. Gift Acceptance

3.1 General

- 3.1.1 Gifts to Saskatchewan Polytechnic shall be reported in a manner consistent with the standards recommended by the Canadian Association of University Business Officers (CAUBO), the Council for the Advancement and Support of Education (CASE), the Canadian Council for the Advancement of Education (CCAEE), and the Public Service Commission of Saskatchewan (PSCS).

3.2 Terms of Reference

- 3.2.1 Terms of Reference will be prepared for all gifts that have recognition responsibilities to ensure Saskatchewan Polytechnic and the Donor(s) are in agreement with respect to the gift.
- 3.2.2 All terms of reference or gift agreements requiring naming and/or for gifts with a value of \$500,000 or more and requiring execution by Saskatchewan Polytechnic shall be reviewed by the Associate Vice-President, Advancement, and approved per the Board Authorities Grid (504a-G) and Management Authorities Grid (504a). Saskatchewan Polytechnic's legal counsel will be consulted as needed.
- 3.2.3 The negotiation and development of terms and conditions relating to any gift is coordinated through the Office of Advancement with appropriate input from academic and/or administrative units to ensure:
- (a) the proposed gift is consistent with institutional and legislated regulations and guidelines;
 - (b) the donor or sponsor's intent and direction is consistent with institutional and academic priorities and legislated regulations and guidelines;
 - (c) the donor or sponsor's intent and direction is clearly understood and documented;
 - (d) the gift does not expose Saskatchewan Polytechnic to a potentially significant liability;
 - (e) that if precedent-setting or sensitive issues are present, they are adequately assessed by the appropriate institutional authorities; and
 - (f) the proposed gift has received the appropriate institutional review and approval by the Vice-President, Advancement and International or designate.
- 3.2.4 In consultation with Financial Services, the Office of Advancement establishes, administers, amends and terminates trusts and endowments in accordance with

principles and guidelines approved by Saskatchewan Polytechnic.

- 3.2.5 Saskatchewan Polytechnic receives and administers gifts in accordance with donors' instructions and Saskatchewan Polytechnic policy and procedures.
- 3.2.6 All donors can choose to have their gift fully expended or endowed, and can choose to have the use of their gift restricted or unrestricted.
- 3.2.7 The use of the gift may affect whether it can be expended or endowed. The endowment of gifts is limited to gifts which meet the minimum capital amount of \$50,000 CDN or as determined by Policy 205 Trust and Endowment Management.

3.3 Negotiation of Gifts

- 3.3.1 When negotiating a gift with a value of \$500 or more on behalf of Saskatchewan Polytechnic, programs or units are to consult with the Office of Advancement.
- 3.3.2 When negotiating on behalf of Saskatchewan Polytechnic a gift that is unusual in nature, the Associate Vice President, Advancement or designate must be consulted. Such consultations must occur when gifts:
 - (a) are controversial in nature as described in section 3.5 of these procedures;
 - (b) might expose Saskatchewan Polytechnic to an uncertain liability;
 - (c) are precedent-setting or involve sensitive issues;
 - (d) are perceived to come from illegal or unethical activities;
 - (e) involve a naming proposal;
 - (f) present questions as to whether they are within the role and scope of Saskatchewan Polytechnic; or
 - (g) are from an individual or organization whose philosophy and values could be considered inconsistent with the overall philosophy and values of Saskatchewan Polytechnic.

3.4 Approval of Gifts

- 3.4.1 Approval for acceptance of gifts will be based on authorization per the Board Authorities Grid (policy 504a-G) and the Management Authorities Grid (policy #504b).
- 3.4.2 Saskatchewan Polytechnic welcomes gifts that support the pursuit of its mission. Indicators that a gift is acceptable include:
 - 3.4.2.1 Saskatchewan Polytechnic has a use or need for the gift, or unless expressly forbidden in the gift agreement with the donor, when there is no immediate need the gift is marketable;
 - 3.4.2.2 the gift and its accompanying terms are legal;
 - 3.4.2.3 the purpose of the gift is compatible with the work/priorities of Saskatchewan Polytechnic or the unit for whose benefit the gift is intended;
 - 3.4.2.4 the size and/or benefit of the gift are not perceived to be disproportionate to the work or cost required to support/sustain the gift; and
 - 3.4.2.5 there does not appear to be a physical hazard and/or liability concern associated with the gift.
- 3.4.3 All cheques should be made payable to Saskatchewan Polytechnic. In no event, should a cheque be made payable to an employee, agent, or volunteers for the credit of Saskatchewan Polytechnic.

- 3.4.4 Saskatchewan Polytechnic has the right to decline any gift that is not consistent with its mission. Gifts will not be accepted by Saskatchewan Polytechnic that:
- (a) violate any federal, provincial or municipal law;
 - (b) create any fund to provide scholarships, bursaries, instructorships, chairs or lecture series with restrictive clauses that would violate The Human Rights Code (Saskatchewan) and give to the donor or his/her representative the right to designate the recipient;
 - (c) commit Saskatchewan Polytechnic to a naming of a physical, functional or academic entity without prior approval based on authorization per Policy 504b Management Authorities Grid.
 - (d) compromise Saskatchewan Polytechnic's academic integrity or interfere with Saskatchewan Polytechnic's academic judgment; or
 - (e) as a condition thereof, require any action on the part of Saskatchewan Polytechnic which is unacceptable to Saskatchewan Polytechnic or violates Saskatchewan Polytechnic policies and regulations.

3.5 Unusual Gift Assessment

- 3.5.1 If a gift is of an unusual or controversial nature the Associate Vice President, Advancement will refer the gift to Senior Management Council for consideration. Senior Management Council may at their discretion:
- (a) Strike an ad hoc committee to review the gift and make a recommendation to the President & CEO who will render a final decision.
 - (b) Review the gift and make a recommendation to the President & CEO who will render a final decision.
- 3.5.2 The assessment of unusual gifts will consider whether:
- (a) the terms of gifts are acceptable to Saskatchewan Polytechnic,
 - (b) Saskatchewan Polytechnic has the capacity to process and manage the gift.
- 3.5.3 The following types of gifts must be forwarded to Senior Management Council for review:
- (a) gifts of real estate, shares in privately-owned companies, personal property, listed personal property and any other property interests which cannot be readily appraised or marketed;
 - (b) gifts involving trusts or interests in property;
 - (c) other gifts to which conditions are attached or which may expose Saskatchewan Polytechnic to potential liability;
 - (d) gifts that consist of property that has been assigned a tax shelter number;
 - (e) gifts that contain potentially unreasonable conditions;
 - (f) gifts that are potentially financially unsound or that would expose Saskatchewan Polytechnic to liability or embarrassment;
 - (g) gifts of partial interest in property, unless Saskatchewan Polytechnic agrees otherwise; and
 - (h) gifts that rely on an appraisal or evaluation provided to the donor by third parties that is perceived to be inaccurate or unreliable.
- 3.5.4 When an offer of a gift is judged to be contrary to Saskatchewan Polytechnic's best interest, the Associate Vice-President, Advancement, or their designate in consultation with the President & CEO may request that the terms be revised or decline the offer.
- 3.5.5 It is the responsibility of the program or area benefiting from the gift to secure any required appraisals or valuations.

- 3.5.6 Unless otherwise agreed upon by the division or program benefiting from the gift, if donors request a charitable receipt, the donor is responsible for securing a qualified, reputable, independent appraiser to produce a well-documented appraisal to substantiate the receipt. Donors are encouraged to select the appraiser and pay the fee. Saskatchewan Polytechnic reserves the right to obtain and rely on a second appraisal, at Saskatchewan Polytechnic's expense, for the purpose of issuing a receipt.

3.6 Administration of Gifts

- 3.6.4 All gifts are recorded in the Advancement database and in Banner. The Office of Advancement works in conjunction with Financial Services to process and record all gifts.
- 3.6.5 If Saskatchewan Polytechnic is appointed the administrator, executor or trustee of an estate, the CFO & Vice-President, Administrative Services, would be assigned as the designated Saskatchewan Polytechnic representative. The "*Release of Executor*" documents will follow the requirements as in Revenue Contracts in Policy 504b Management Authorities Grid.
- 3.6.6 Gifts of publicly traded securities will be valued at the closing trade price on the date they are deemed to be received by Saskatchewan Polytechnic. The securities will be sold as soon as is reasonably prudent.
- 3.6.7 Only the Office of Advancement can issue official charitable receipts for charitable gifts received by Saskatchewan Polytechnic and does so in compliance with the requirements of the *Income Tax Act* and in accordance with procedures established by Saskatchewan Polytechnic.

3.7 Trusteeship

- 3.7.1 Saskatchewan Polytechnic encourages donors to make donations directly to Saskatchewan Polytechnic to minimize the costs of investment and administration of trust and endowment funds. Saskatchewan Polytechnic's trust and endowment funds are professionally managed and administered in accordance with Policy 408-G Investments and Policy 205 Trust and Endowment Management.
- 3.7.2 Where the donor wishes to establish a private foundation and requests that one or more Saskatchewan Polytechnic representative(s) act as directors of the foundation, Saskatchewan Polytechnic Senior Management Council must approve such appointments.

3.8 Investment

- 3.8.1 With regard to the administration of invested funds:
- (a) investments will be consistent with any applicable provincial or federal legislation and Saskatchewan Polytechnic's Investment policy #408-G statement as it may be revised periodically;
 - (b) pooled funds can be held within Saskatchewan Polytechnic's investment funds;
 - (c) Saskatchewan Polytechnic's investments are managed by professional investment managers appointed by Saskatchewan Polytechnic. The Saskatchewan Polytechnic Financial Services department monitors the performance of Saskatchewan Polytechnic's investment funds; and
 - (d) Saskatchewan Polytechnic will provide donors of endowed funds with an annual financial report of their fund and in the case of student awards, appropriate information about the recipients of scholarship assistance, if so requested.

3.9 Disposition of Gifts

- 3.9.1 In the case of gifts-in-kind, unless otherwise agreed by Saskatchewan Polytechnic through the agreement, terms of reference, or terms of the deed of the gift, all such gifts may be disposed of under the following guidelines:
- (a) consultation with the appropriate division or department representatives; and
 - (b) the proceeds of a sale of the asset will benefit the Saskatchewan Polytechnic division or department for whose benefit the gift was originally given.
 - (c) In the absence of such a beneficiary, Saskatchewan Polytechnic will direct the proceeds.

4. Sponsorship and Advertising

- 4.1 All sponsorship and advertising agreements must be developed and formalized through the Office of Advancement.
- 4.2 Advancement shall notify, consult with and provide a reasonable opportunity for comment for the relevant Saskatchewan Polytechnic stakeholders of all pending sponsorship agreements.
- 4.3 All sponsorship agreements must be authorized by the president and CEO. The authority may be delegated on a case-by-case basis by the president and CEO as per Policy 504b Management Authorities Grid.
- 4.4 On-campus advertisements deemed by Saskatchewan Polytechnic for non-commercial and non-profit services by Saskatchewan Polytechnic affiliate organizations and individuals (i.e., Saskatchewan Polytechnic students associations' services, student clubs, students, etc.) will not apply to this policy but instead be approved on a case-by-case-basis by the relevant campus facilities manager.
- 4.5 All advertising displayed on campus is subject to Advertising Standards Canada guidelines (including but not limited to the Canadian Code of Advertising Standards and the Gender Portrayal Guidelines) and must otherwise be deemed in the interest of Saskatchewan Polytechnic and its learners and contribute to a positive learning environment.
- 4.6 An appropriate communications plan and announcement will be developed by Marketing and Communications to coincide with each new sponsorship and advertising agreement.

Roles and Responsibilities

In consultation with Financial Services, the **Office of Advancement** establishes, administers, amends and terminates trusts and endowments in accordance with principles and guidelines approved by Saskatchewan Polytechnic.

The **Associate Vice-President, Advancement** is responsible for the coordination of all fundraising activities, including the overall supervision and management of fundraising programs, administration of staff, and management of the cultivation, solicitation, and stewardship of all donors. This includes the responsibility for development, administration, and maintenance of procedures to be implemented in compliance with this policy.

The **Prospect Manager** has the responsibility to develop and advance the overall relationship of the prospect and the institution. The Prospect Manager will take into account the prospect's wishes and the overall strategies and needs of Saskatchewan Polytechnic. Overall, the Prospect Manager is to:

- Compose the prospect plan and manage all prospect stages; qualification, cultivation, solicitation, negotiation, and stewardship.
- Continually update the prospect plan as the prospect relationship grows with improved understanding of prospect interests and institutional priorities.

- Document actions, plans, and outcomes in Raiser's Edge for the benefit of relationship management.
- Identify and engage facilitators that can assist in establishing and strengthening the relationship with a prospect.