POLICY STATEMENT

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<tr>
<th>Policy Name</th>
<th>Donor Recognition and Naming of Institutional Assets</th>
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<tr>
<td>Policy #</td>
<td>201</td>
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<tr>
<td>Category</td>
<td>Advancement</td>
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<tr>
<td>Policy Sponsor(s)</td>
<td>Associate Vice-President, Advancement</td>
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<tr>
<td>Previous Revision Date</td>
<td>December 3, 2013</td>
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<tr>
<td>Policy Approved by</td>
<td>President and CEO</td>
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<td>Issue or Revision Date</td>
<td>June 4, 2020</td>
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<td>Procedures Approved by</td>
<td>Vice-President, Advancement and International</td>
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<td>Review Date</td>
<td>June 2025</td>
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See the related PROCEDURES.

PURPOSE

The purpose of this policy is to provide consistency and guidance regarding the appropriate and timely recognition of donors, including naming of institutional assets, to Saskatchewan Polytechnic.

SCOPE

This policy applies to donations of cash or gift-in-kind that are eligible for a Canada Revenue Agency (CRA) charitable receipt.

This policy applies to all types of donations received on behalf of Saskatchewan Polytechnic and guides the granting of named recognition for Saskatchewan Polytechnic for both major and minor naming opportunities.

GUIDING PRINCIPLES

1. Saskatchewan Polytechnic recognizes and appreciates the generosity of individuals, businesses and organizations that invest in our students, programs and services. Recognizing donations made by our private supporters demonstrates the importance of these partners in the fulfillment of our mission and the advancement of Saskatchewan Polytechnic.

2. Saskatchewan Polytechnic will work in collaboration with donors to ensure they receive an appropriate recognition for their contribution.

3. Donor recognition serves a number of purposes for Saskatchewan Polytechnic:
   a. elevates donors’ sights and serves as a cultivation tool for larger donations;
   b. guides the public recognition and acknowledgement of major donors;
   c. provides public evidence of philanthropic activity that reflects internal and external support for Saskatchewan Polytechnic; and
   d. encourages others to donate to Saskatchewan Polytechnic.
4. In naming Saskatchewan Polytechnic assets, consideration will be given to factors such as:
   a. functional or geographical clarity;
   b. reputational enhancement;
   c. honouring worthy individuals who have made outstanding contributions to Saskatchewan Polytechnic; and
   d. recognition of special relationships with Saskatchewan Polytechnic, including donor recognition.

5. Naming of assets and programs will align with the strategic direction and mission of Saskatchewan Polytechnic and will be guided by planning documents and the project development process for capital projects within Facilities Management. It will take into account the reputational implications for the institution as well as practical considerations.

6. The names of Saskatchewan Polytechnic assets should be easily understood by students, employees and the public. Saskatchewan Polytechnic will endeavour to help the public understand the significance of named assets through appropriate signage and education.

POLICY

1. Saskatchewan Polytechnic will recognize all donations and/or documented pledges from individuals, corporations, foundations, associations and organization at a level appropriate to the total value of the donation.

2. The Advancement office is responsible for ensuring all donors are appropriately recognized in a timely manner and to the extent the donor is willing to be recognized. The Advancement office will also work with other Saskatchewan Polytechnic departments and units in the administration and implementation of the policy, procedures and guidelines.

3. Donor recognition shall be subject to donor wishes as to confidentiality. Donors requesting anonymity shall be omitted from all public displays and publications.

4. There are generally two purposes in naming physical assets and programs:
   (a) Names indicating function and use where the name is purely functional and indicates the use to which a facility or program is being put.
   (b) Names recognizing and honouring a distinguished person, an organization, or a corporation by the naming of a physical asset or program, or parts thereof, in recognition of:
       i) a gift or bequest made to Saskatchewan Polytechnic and designated for that purpose, or;
       ii) a member of the Institution who has made a substantial and/or long-term contribution to the development and status of Saskatchewan Polytechnic.

5. Authority for naming institutional assets is outlined in Policy 504-b Management Authorities Grid.

6. A named space or program will normally retain the name as indicated in the gift agreement. If a space or program must be replaced, or substantially altered in its form, nature or use, Saskatchewan Polytechnic reserves the right to re-name the asset.

7. The Board of Directors reserves the right to change the name of an asset in situations where it is deemed that the name no longer reflects the mission, vision or values of the organization.

8. A naming opportunity that will be funded by a future gift (e.g., a bequest) will not normally be granted until such time as the gift is realized.
9. This policy and related procedures are designed to comply with current laws and regulations. In cases of disparity, federal and provincial laws as well as CRA regulations will supersede these policies and procedures.

DEFINITIONS

Major Naming Opportunities include
   a. Buildings, parts of buildings, facilities or physical infrastructure of other types;
   b. Common spaces (lounges, lobbies, etc.), green spaces (lawns, trees, gardens etc.) and outdoor spaces (plazas, roads, walkways, etc.)

Secondary Naming Opportunities include
   a. Organizational units that are part of the institution (such as programs, departments, schools and centres, etc.)
   b. Academic offerings (such as courses, fields of specialization, degrees, diplomas and certificates) approved by the Board.
   c. Scholarships, bursaries and other student awards;
   d. Other naming opportunities as may be reasonably thought suitable.

APPLICABLE LEGISLATION OR REGULATIONS

Canada Revenue Agency Act