



POLICY STATEMENT

Policy Name	Fundraising		
Policy #	202-G	Category	Advancement
Policy Sponsor	Associate Vice-President, Advancement	Previous Revision Date	N/A
Policy Approved by	Board of Directors	Issue or Revision Date	October 30, 2020
Procedures Approved by	Vice-President, Advancement and International	Review Date	October 2023

See the related [PROCEDURES](#).

PURPOSE

The purpose of the Fundraising policy is to guide the charitable activities of Saskatchewan Polytechnic, including the solicitation, acceptance, and administration of gifts from a variety of sources in accordance with relevant legislation.

SCOPE

This policy applies to Saskatchewan Polytechnic employees, faculty, students, alumni, volunteers, board and past board members, and any individual or group associated with fundraising activities on behalf of Saskatchewan Polytechnic.

This policy applies to all donations to Saskatchewan Polytechnic.

GUIDING PRINCIPLES

1. Saskatchewan Polytechnic recognizes that philanthropic support is a significant factor contributing to the success of the institution and the expansion and enrichment of the learning and teaching experience for students.
2. Saskatchewan Polytechnic welcomes gifts which enable it to fulfill its mandate of educating students and providing skilled and successful graduates. Saskatchewan Polytechnic will encourage sources such as corporations, associations, foundations and individuals, including Saskatchewan Polytechnic faculty, staff and students to make donations, provide gifts in-kind, sponsorships, and/or designate planned (deferred) gifts that advance its mission.
3. Saskatchewan Polytechnic values and will protect its integrity and autonomy, and will not accept donations when a condition of such acceptance would compromise these fundamental principles.
4. While fundraising projects will have the primary objective of generating funds for the institution, they will also be dedicated to enhancing the reputation of Saskatchewan Polytechnic, and raising awareness of the impact of philanthropy to constituencies and stakeholders.
5. All fundraising activities will be donor-centric, and relationships with all donors and sponsors are consistent, ethical, equitable and professional.

7. The important roles played by many people over many years in the building of relationships that may result in gifts will be recorded, measured, acknowledged, and respected.

POLICY

1. Saskatchewan Polytechnic is a registered charity under the Canada Revenue Agency (CRA). As such, 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.
2. Fundraising priorities will be guided by the Saskatchewan Polytechnic strategic plan.
3. Fundraising will be maximized to the greatest benefit to the organization, regardless of which sector of the organization benefits.
4. Saskatchewan Polytechnic encourages donors to make outright and/or deferred gifts.
5. Fundraising will be coordinated through the Advancement office, utilizing a prospect management system.
6. Decisions regarding the acceptance of gifts made in support of new or existing initiatives at Saskatchewan Polytechnic will be well-informed and made by the appropriate parties (as specified in the Procedures).
7. 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).
8. Ownership of all gifts directed to Saskatchewan Polytechnic vests in Saskatchewan Polytechnic, whether said gifts are for the benefit of Saskatchewan Polytechnic generally or for some specific purpose.
9. Given the explicit quid pro quo in the sponsorship and advertising relationship, funds generated in this way are not eligible for charitable income tax receipts in accordance with Canada Revenue Agency (CRA) Regulations and Guidelines.

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; "naming" of a facility, school, laboratory or program; and promotion or advertisement of the sponsor's products or services.

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.

APPLICABLE LEGISLATION OR REGULATIONS

The Local Authority Freedom of Information and Protection of Privacy Act

Canada Revenue Agency Act

Canada Revenue Agency Charitable Receipting Regulations

Canadian Anti-Spam Legislation

Canadian Human Rights Act

Saskatchewan Human Rights Cod