Donations and Gifts Acceptance Policy

Section 1 - Preamble

(1) Charles Darwin University (CDU) encourages and actively seeks donations and gifts from organisations and private individuals to support and advance the activities, interests and services of the University.

Section 2 - Purpose

(2) This policy outlines a set of principles to govern CDU's solicitation and acceptance of donations and gifts in accordance with the University's values.

Section 3 - Scope

(3) This policy applies to all donations and gifts offered to and received by the University, including all campuses, administrative branches and controlled institutions of the University. This policy does not apply to sponsorship and sponsorship arrangements.

(4) This policy does not apply to gifts and benefits offered to individual staff members, which is covered by the Gifts and Benefits Policy.

Section 4 - Policy

(5) A donation or gift is distinct from sponsorship or similar arrangements by the non-reciprocal nature of the donation or gift, in that the donor does not expect any form of material return on their donation.

(6) A donation has the following characteristics:

a. there is a transfer of money or property to CDU for the benefit of the University and/or its students;
b. it is made voluntarily;
c. it does not provide a material benefit to the donor; and
d. it is motivated by philanthropic intent, and generosity, on the part of the donor (this does not preclude a donor from having a commitment to or strong interest in CDU).

(7) Material benefit to a donor may include, but is not limited to, provision or promises of:

a. logo acknowledgement;
b. advertising or promotion;
c. participation in promotional activities;
d. rights to intellectual property;
e. an arrangement for a student to undertake an internship with the donor;
f. items of value; or

g. any other form of reciprocal benefit.

(8) Sponsorship is the provision of money, goods or services for a specific activity or program in return for a material benefit. A material benefit will generally be a taxable supply for the purposes of Goods and Services Tax (GST) and accordingly, unlike in the case of gifts, GST will be applicable for a sponsorship.

(9) Sponsorship arrangements entered into and managed by the Director Advancement will also be consistent with the Gift Acceptance Principles outlined below.

(10) Public recognition or acknowledgement of a donation is not generally considered a material benefit unless part of a sponsorship agreement. Recognising donations and philanthropy through naming University assets is covered by the Naming Recognition Policy.

(11) The Director Advancement will consider all circumstances of a proposed donation or gift prior to making a determination, including whether the donor may be receiving a material benefit through the donation.

(12) The University does not provide legal or tax advice to donors considering making a gift. Donors are advised to seek independent legal or tax advice regarding their donation.

Authority and responsibility for Gift Acceptance

(13) The Director Advancement is responsible for soliciting, administering and managing donations and gifts to the University. Any staff member engaging with a donor should seek the advice of the Director Advancement before proceeding.

(14) Staff may only accept a gift or donation on behalf of the University if they have the delegated authority to do so. If the value of the gift exceeds the limit of their delegation, or if the nature of the gift is outside their delegation, they may not accept the gift on behalf of the University.

(15) The Delegations Register explains who has authority to accept a gift on behalf of CDU. Authority is determined by reference to the value of the gift.

Gift Acceptance Principles

(16) CDU is permitted to accept gifts from individuals and organisations for the direct benefit of the University and its students.

(17) CDU has been endorsed by the Australian Tax Office as a Deductible Gift Recipient and accepts gifts in accordance with the objects and functions of the University.

(18) A gift made to CDU may be accepted if the Director Advancement determines that its purpose, source and nature:

a. aligns with the values, objectives and strategy of CDU;
b. enhances the reputation and standing of CDU;
c. is not inconsistent with the principles of academic freedom and autonomy;
d. is consistent with Territory and Federal legislation in Australia and any other relevant country, in particular the Income Tax Assessment Act 1997 (Cth); and
e. is consistent with other relevant CDU policies.

(19) A gift will not be accepted if the Director Advancement determines that:

a. the gift may expose CDU to reputational or financial harm;

b. the gift may result in an unacceptable conflict of interest (see the Conflicts of Interest Policy);
c. in the case of gifts supporting research, the gift is not consistent with Australian Research Council Codes and Guidelines;
d. the gift is conditional on the donor retaining control over the selection of academic appointments or scholarship recipients supported through their gift;
e. the intended purpose of the gift cannot be met;
f. the gift will not be of genuine benefit to CDU, its students or controlled entities;
g. there is a requirement that CDU would need to return the gift if certain conditions are not met; and
h. the purpose of the gift is not achievable with the funds provided and CDU does not agree to secure the additional funds required.

(20) The Director Advancement will seek legal advice where a gift is in a form other than money, involves or may involve the law of another country, or is otherwise unusual.

Acceptable Purpose

(21) A donor may wish to designate a specific purpose for a gift. CDU will act in good faith in respect of the purposes of the gift and intent of the donor. If the gift will be held in an endowed fund, that purpose should be defined broadly to ensure CDU can continue to fulfill the purpose of the gift should circumstances change.

(22) Before accepting a gift, the Director Advancement, and where appropriate, in consultation with other senior staff, will consider any additional CDU funding, long term financial risks or commitments required to maintain, administer or comply with the purpose and intended use of the gift.

(23) Where the purpose of a proposed gift is to establish a scholarship, the Director Advancement will consult with the appropriate stakeholders before a decision is made to accept the gift.

Acceptable Source

(24) Gifts and donations will be accepted from a wide variety of public and private sector donors who are willing to support CDU in accomplishing its objectives and strategy.

(25) The Director Advancement will conduct due diligence to ensure that the source of a gift is known, legal and consistent with CDU's policies. Where the legality and provenance of a gift cannot be determined, CDU will not accept the gift or donation.

(26) CDU will not accept gifts or donations from sources or donors that are determined to be inconsistent or contradictory to the University's values and ethical standards. In particular, CDU will not accept gifts from the tobacco industry, nor from any individual, foundation or similar body which is associated with the tobacco industry.

Acceptable Gift Type

(27) A gift to CDU may take the following form:

a. money;
b. pledges of money or non-monetary assets;
c. securities and shares; or
d. other non-monetary assets.

(28) Prior to acceptance of non-monetary gifts, CDU will consider whether:

a. the gift will serve its best interests;

b. the gift will result in an administrative or financial burden;
c. it is able in practice to convert the non-monetary gift into cash; and
d. it is able to manage the gift throughout its lifetime.

(29) Where a gift of property is made, a valuation of the property will be required and CDU will, wherever possible, reserve the right to convert the property to cash.

(30) The valuation and receipting of non-monetary gifts will be in accordance with regulations set out by the Australian Taxation Office (ATO).

(31) CDU will not normally accept a gift of a partial interest in property or property encumbered by a mortgage. Where a gift of this kind is proposed, legal advice should be obtained.

(32) Any proposals for gifts for new initiatives, academic appointments, programs or facilities must be made to the Director Advancement with the endorsement of the relevant College Dean or senior member of staff.

(33) The Director Advancement will consult with all relevant internal stakeholders prior to acceptance of any non-monetary gifts, and may seek further advice in unusual cases.

Gift Acceptance

(34) The Director Advancement is responsible for reviewing any proposed gift. Where the gift is of significant value, has the potential for reputational impact to the University, is of an unusual nature, or the Director Advancement requires further advice and input prior to making a decision, they will consult with relevant senior staff including (but not limited to) the Vice-Chancellor, the Vice-President Global and External Relations and the Vice-President Governance and University Secretary.

(35) The Director Advancement will seek legal advice as appropriate in relation to a gift referred to it, for example, where a gift is in a form other than money, involves or may involve the law of another country or is otherwise unusual.

(36) The Director Advancement will review a proposed gift against the principles set out in this policy and other relevant CDU policies and determine whether the gift is acceptable or not.

Documentation and Recording of Gifts

(37) Once a determination is made to formally accept a gift, the donor will be appropriately acknowledged and the gift receipted. The purpose and conditions of the gift must be documented in writing through either:

a. a Gift Acknowledgement document;
b. a letter confirming acceptance of the gift; or
c. a Will, in the instance of a bequest.

(38) All gifts and significant interactions involved in the solicitation of gifts will be recorded in the Raiser's Edge Database.

Section 5 - Non-Compliance

(39) Non-compliance with Governance Documents is considered a breach of the Code of Conduct – Staff or the Code of Conduct – Students, as applicable, and is treated seriously by the University. Reports of concerns about non-compliance will be managed in accordance with the applicable disciplinary procedures.

(40) All staff members have an individual responsibility to raise any suspicion, allegation or report of fraud or

corruption in accordance with the Fraud and Corruption Control Policy and Whistleblower Reporting (Improper Conduct) Procedure.

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