

# Donations and Gifts Acceptance Policy

## Section 1 - Preamble

(1) Charles Darwin University ('the 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 the University'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 entities 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 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 the University 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 the University).

(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 donations and gifts, GST will be applicable for a sponsorship.

(9) Sponsorship arrangements entered into and managed by the Vice-President Community Connection 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 Vice-President Community Connection 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 donation or gift. Donors are advised to seek independent legal or tax advice regarding their donation.

### **Authority and responsibility for donation and gift acceptance**

(13) The Vice-President Community Connection is responsible for soliciting, administering and managing donations and gifts to the University. Any staff member engaging with a donor must seek the advice of the Vice-President Community Connection before proceeding.

(14) Staff may only accept a donation or gift 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 donation or gift on behalf of the University. Authority is determined by reference to the value of the donation or gift.

### **Donation and gift acceptance principles**

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

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

(18) A donation or gift made to the University may be accepted if the Vice-President Community Connection determines that its purpose, source and nature:

- a. aligns with the values, objectives and strategy of the University;
- b. enhances the reputation and standing of the University;
- 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 University policies.

(19) A donation or gift will not be accepted if the Vice-President Community Connection determines that:

- a. the donation or gift may expose the University to reputational or financial harm;

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

(20) The Vice-President Community Connection will seek legal advice where a donation or 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 donation or gift. The University will act in good faith in respect of the purposes of the donation or gift and intent of the donor. If the donation or gift will be held in an endowed fund, that purpose should be defined broadly to ensure the University can continue to fulfill the purpose of the donation or gift should circumstances change.

(22) Before accepting a donation or gift, the Vice-President Community Connection, and where appropriate, in consultation with other senior staff, will consider any additional University funding, long term financial risks or commitments required to maintain, administer or comply with the purpose and intended use of the donation or gift.

(23) Where the purpose of a proposed donation or gift is to establish a scholarship, the Vice-President Community Connection will consult with the appropriate stakeholders before a decision is made to accept the donation or gift.

### **Acceptable source**

(24) Donations and gifts will be accepted from a wide variety of public and private sector donors who are willing to support the University in accomplishing its objectives and strategy.

(25) The Vice-President Community Connection will conduct due diligence to ensure that the source of a donation or gift is known and consistent with legal requirements and the University's policies. Where the legality and provenance of a donation or gift cannot be determined, the University will not accept the donation or gift.

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

### **Acceptable donation and gift types**

(27) A donation or gift to the University 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 donations or gifts, the Vice-President Community Connection will consider whether:

- a. the donation or gift will serve the University's best interests;
- b. the donation or gift will result in an administrative or financial burden;
- c. the University is able in practice to convert the non-monetary donation or gift into cash; and
- d. the University is able to manage the donation or gift throughout its lifetime.

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

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

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

(32) Any proposals for donations or gifts for new initiatives, academic appointments, programs or facilities must be made to the Vice-President Community Connection with the endorsement of the relevant Faculty Pro Vice-Chancellor or senior member of staff.

(33) The Vice-President Community Connection will consult with all relevant internal stakeholders prior to acceptance of any non-monetary donations or gifts, and may seek further advice in unusual cases.

## **Donation and gift acceptance**

(34) The Vice-President Community Connection is responsible for reviewing any proposed donation or gift. Where the donation or gift is of significant value, has the potential for reputational impact to the University, is of an unusual nature, or the Vice-President Community Connection 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 Vice-President Community Connection will review a proposed donation or gift against the principles set out in this policy and other relevant University policies and determine whether the donation or gift is acceptable or not.

## **Documentation and recording of donations and gifts**

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

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

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

## **Refunds**

(38) Any request for refund of donations or gifts already donated to the University by a donor will be considered and

determined on a case-by-case basis.

(39) When a request for a refund is received, the Vice-President Community Connection will assess the reason given for the refund request. The following reasons may be considered for a refund:

- a. The University made an error;
- b. The donation amount was entered incorrectly; or
- c. Donor banking details were fraudulently obtained and used.

(40) The financial circumstances or change of mind of the donor will not usually be grounds for a refund to be given.

(41) If the Vice-President Community Connection approves the refund request, the refund will be issued to the same account or credit card by which the donation was made.

## Section 5 - Non-Compliance

(42) 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 outlined in the [Charles Darwin University and Union Enterprise Agreement 2022](#) and the [Code of Conduct – Students](#).

(43) Complaints may be raised in accordance with the [Code of Conduct – Staff](#) and [Code of Conduct - Students](#).

(44) 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](#).

## Status and Details

<b>Status</b>	Historic
<b>Effective Date</b>	19th December 2022
<b>Review Date</b>	1st March 2025
<b>Approval Authority</b>	Vice-Chancellor
<b>Approval Date</b>	18th December 2022
<b>Expiry Date</b>	14th May 2024
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