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 employees, 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 Deputy Vice-Chancellor Research and 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 Deputy Vice-Chancellor Research and Community Connection will consider all circumstances prior to making a determination to formally accept a donation or gift, 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 Deputy Vice-Chancellor Research and Community Connection is responsible for soliciting, administering and managing donations and gifts to the University. Any employee engaging with a donor must seek the advice of the Deputy Vice-Chancellor Research and Community Connection before proceeding.

(14) Employees may only accept a donation or gift on behalf of the University if they hold the appropriate delegation in the Delegations Register. Employees may not accept gifts on behalf of the University if they do not hold the appropriate delegation, if the value of the gift exceeds the limit of their delegation, or if the nature of the gift is outside their delegation.

Donation and gift acceptance principles

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

(16) 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.

(17) A donation or gift made to the University may be accepted if the Deputy Vice-Chancellor Research and 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.

(18) A donation or gift will not be accepted if the Deputy Vice-Chancellor Research and 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, unless participation in the selection process is a condition of the scholarship or gift agreement and in accordance with the Scholarships and Prizes Policy;
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.

(19) The Deputy Vice-Chancellor Research and 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

(20) 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.

(21) Before accepting a donation or gift, the Deputy Vice-Chancellor Research and Community Connection, and where appropriate, in consultation with other senior employees, 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.

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

Acceptable source

(23) 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.

(24) The Deputy Vice-Chancellor Research and 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.

(25) 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

(26) 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.

(27) Prior to acceptance of non-monetary donations or gifts, the Deputy Vice-Chancellor Research and 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.

(28) 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.

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

(30) 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.

(31) Any proposals for donations or gifts for new initiatives, academic appointments, programs or facilities must be made to the Deputy Vice-Chancellor Research and Community Connection with the endorsement of the relevant Faculty Pro Vice-Chancellor or Senior Executive Team member.

(32) The Deputy Vice-Chancellor Research and 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

(33) The Deputy Vice-Chancellor Research and Community Connection is responsible for reviewing any proposed donation or gift. Where the donation or gift is a major gift (over $50,000 in value), has the potential for reputational impact to the University, is of an unusual nature, or the Deputy Vice-Chancellor Research and Community Connection requires further advice and input prior to making a decision, consultation with relevant Senior Executives including (but not limited to) the Vice-Chancellor will occur.

(34) The Deputy Vice-Chancellor Research and 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. The Advancement Advisory Board will be consulted where concerns are raised about a donation or gift that has already been accepted, and advise the Deputy Vice-Chancellor Research and Community Connection on whether to retain, return or repurpose the donation or gift;

(35) Employees may only accept a donation or gift on behalf of the University if they hold the appropriate delegation in the Delegations Register.

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 Agreement;
b. a letter confirming acceptance of the donation or gift; or
c. a Will, in the instance of a Gift in a Will (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.

Management of donations and gifts

Allocating unrestricted funds

(38) Funds that are unrestricted are not bound by Gift Agreements and their purpose will be used to support the University's highest priorities to advance education.

(39) Allocation of unrestricted funds will be determined by the Deputy Vice-Chancellor Research and Community Connection, in consultation with the Vice-Chancellor and relevant Senior Executives.

(40) Allocation of unrestricted funds will be reported to the Advancement Advisory Board.

Allocating restricted funds

(41) Where the deed of gift requires that donated funds may only be used for a certain purpose or set of purposes, the University will allocate in accordance with the donor agreement in support of the purposes it nominates.

Reallocating funds

(42) If meeting the original purpose of a restricted donation or gift becomes impossible or impractical, the funds associated with that donation or gift may be reallocated. Whenever possible, the University will consult with the donor or their representative to discuss alternative uses for the donation or gift that aligns closely with the donor's original intent.

(43) If a restricted donation or gift is to be reallocated and the donor cannot be contacted, the gift may be considered obsolete.

(44) Obsolete donations or gifts will be determined by the following:

a. Three (3) attempts of contact, with no response, have been made over a six (6) month period, either through email, phone, or letter.
b. A letter will be sent to the donor outlining the attempted contact of the above and advising that the donation will be reallocated.
c. Donations or gifts will be held for a period of one (1) month after the letter has been sent, and then it will be considered obsolete. The University will then seek to reallocate obsolete funds to other programs and priorities.

(45) If the Deputy Vice-Chancellor Research and Community Connection determines that funds from a restricted donation or gift should be reallocated, they will advise the Advancement Advisory Board of their reallocation decision.

(46) If the donation or gift is considered a major gift of over $50,000, the donation or gift will be presented to the Advancement Advisory Board for reallocation recommendation to be agreed by the Vice-Chancellor.

(47) The University may seek legal advice to ensure compliance with applicable laws and regulations, including those related to charitable donations and endowments.

Endowed Gifts

(48) Endowed gifts will be managed in accordance with the deed of gift and in support of the purposes it nominates and will be invested into the University philanthropic investment portfolio via University finance.

(49) Endowed gifts may be established by a donor with a minimum value of $150,000 to be invested to yield additional revenue and increase the capacity for support. Both endowment revenue and the principal asset may be directed by the donor for the funding of scholarships.

Refunds

(50) 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.

(51) When a request for a refund is received, the Deputy Vice-Chancellor Research and 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.

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

(53) If the Deputy Vice-Chancellor Research and Community Connection approves the refund request, the refund will be issued to the same account or credit card by which the donation was made. The University will advise the donor it is not responsible for financial advice on tax matters.

Section 5 - Non-Compliance

(54) Non-compliance with Governance Documents is considered a breach of the Code of Conduct - Employees 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 2025 and the Code of Conduct – Students.

(55) Complaints may be raised in accordance with the Complaints and Grievance Policy and Procedure - Employees and Complaints Policy - Students.

(56) All employees 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

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Review Date	15th May 2027
Approval Authority	Vice-Chancellor
Approval Date	15th May 2024
Expiry Date	22nd September 2025
Responsible Executive	Steve Rogers Deputy Vice-Chancellor Research and Community Connection +61 8 89466890
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