

ACCEPTANCE OF DONATIONS AND SPONSORSHIP POLICY AND PROCEDURE



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1 PURPOSE

- 1.1 The purpose of this policy is to provide guidance to CQUniversity staff, students and representatives as well as potential donors and sponsors, regarding the University's acceptance of donations and sponsorship support.
- 1.2 CQUniversity is a charity endorsed through the Australian Tax Office as a Deductible Gift Recipient (DGR) with Income Tax Exemption and is able to receive gifts in accordance with the objects and purpose of the University. As such, the University has gift recording, acknowledgement and disbursement responsibilities.
- 1.3 The policy will ensure professional practices to assist the University attract beneficial donations and sponsorship, and give assurance to potential donors and sponsors.
- 1.4 The policy will also prevent the acceptance of inappropriate donations or sponsorships.

2 SCOPE

- 2.1 The policy applies to all staff, students and representatives of CQUniversity involved in the procurement and receipt of donations and sponsorship, not related to research or the CQUniversity Art Collection.
- 2.2 The [Principles Governing the Acceptance of Offers of Research Income Policy](#) covers acceptance of funding and in-kind support for research activity. When research funding has been approved to be received from non-government sources (and in instances where the DARD has not been involved up to that point), researchers should advise the Director, Development and Alumni Relations so appropriate stewardship support can be provided.
- 2.3 The [Art Collection Policy](#) covers acceptance of cultural gifts. When cultural gifts have been approved to be received, the Director, Development and Alumni Relations should be advised so appropriate stewardship support can be provided.

3 POLICY STATEMENT

Financial and in-kind donations and sponsorship are important to the University's potential to make a positive difference through its teaching and learning, research and engagement activities and are a legitimate and vital component of income.

Appropriate governance and management support will protect the University's reputation, optimise mutually beneficial outcomes, champion donor/sponsor interests and provide transparency and opportunities for improvement.

- 3.1 The University will only accept donations and sponsorship that:
 - align with its values, mission and goals
 - are mutually satisfying to the University and Donor or Sponsor
- 3.2 CQUniversity will not enter an alliance or partnership where the acceptance of the donation or sponsorship would jeopardise its integrity, autonomy or academic freedom or adversely impact on the University's standing and reputation.
- 3.3 Donations come in a variety of forms and can be for a specific, mutually agreeable purpose or unrestricted. Unrestricted donations allow the University autonomy over disbursement.
- 3.4 CQUniversity deeply values financial support and will honour the agreed purpose of a donation wherever possible, but has ultimate unconditional discretion to redirect the donation.
- 3.5 Sponsorship may be either financial or in-kind and must be for a specific purpose.
- 3.6 CQUniversity will respect donors' right to privacy as far as the law permits.
- 3.7 CQUniversity may accept or refuse any philanthropic donation or sponsorship on a case by case basis.
- 3.8 Donations will not be refunded unless genuinely made in error.
- 3.9 CQUniversity reserves the right to review decisions taken in good faith should subsequent events or information require a review.

4 PROCEDURE

- 4.1 This procedure ensures that the best interests of the donor/sponsor, the University and its staff and representatives are preserved and that gifts are documented appropriately.
- 4.2 The Development and Alumni Relations Directorate provides specialist advisory and administrative support and ensures appropriate documentation, record keeping, reporting and stewardship.
- 4.3 Donations and sponsorships (cash and non-cash) of more than \$1000 must be accepted through the Director, Development and Alumni Relations.
- 4.4 The decision for accepting non-cash donations and sponsorships of less than \$1000 can be made in accordance with the principles of this policy, at the discretion of the relevant area of the University.
- 4.5 It is recommended that consultation with the Director, Development and Alumni Relations take place early in the fundraising process if there is potential for significant public interest or complexity regarding acceptability.
- 4.6 To ensure there is no undue financial or other burdens on the University, before approving acceptance of a philanthropic gift or sponsorship the Director, Development and Alumni Relations will consult with relevant senior management to consider:
 - the strategic fit of the donation or sponsorship with the University's goals, priorities and stakeholders
 - that the level of donation or sponsorships is adequate to meet the objective
 - that the University has the capability to meet expectations
 - any additional University funding or commitment required to maintain, administer or comply with the conditions
 - any reputational risk associated with acceptance
 - fund source and integrity of the funder
 - fit with values and academic freedom ideals

- appropriate recognition of donors/sponsors
 - conflict of interest
- 4.7 Supporting documentation (such as letter or email, grant application or funding agreement with the contact details of the funder and the support being offered) must be provided to inform the acceptance process. This documentation also assists with tailoring thank you letters and generating receipts.
- 4.8 If, after negotiations, the University decides to decline an offer of a gift, the Director, Development and Alumni Relations will prepare a letter of regret to the donor and ensure that the reasons for declining the gift are documented.
- 4.9 There may be instances where donations previously accepted by CQUniversity are required to be returned to the donor. As with declining a gift, the Director, Development and Alumni Relations will prepare a letter to the donor and ensure that the reasons for returning the gift are documented.

5 RESPONSIBILITIES

Compliance, monitoring and review

- 5.1 All CQUniversity representatives, staff and all supervisors of staff and students have responsibility for compliance.
- 5.2 The Director, Development and Alumni Relations has responsibility for monitoring implementation and compliance and leading review of the Policy and Procedure.
- 5.3 The Development and Alumni Relations Directorate has responsibility (through the Financial Services Division) for issuing donors with appropriate receipt documentation for cash gifts and invoice documentation when required.
- 5.4 The Development and Alumni Relations Directorate has responsibility (through the Financial Services Division) for issuing sponsors with appropriate invoice and receipt documentation for cash contributions.
- 5.5 Donors have responsibility for ascertaining the value of a gift of property for tax purposes, through independent expert appraisal.

Reporting

- 5.6 The Development and Alumni Relations Directorate will undertake reporting as a key element of promoting a culture of philanthropy and good practice.

Records management

- 5.7 All accepted and refused donations and sponsorships must be supported by appropriate documentation and recorded on the Directorate of Development and Alumni Relations section of the University's CRM.

6 DEFINITIONS

- 6.1 Terms not defined in this document may be in the University [glossary](#).

Terms and definitions

Donor: any person or organisation making a donation to the University.

Fundraising: gathering voluntary contributions of money or other resources, by requesting donations from individuals, businesses, charitable foundations or governmental agencies.

Gift or Donation: a consideration given for which the donor receives no direct benefit and requires nothing in exchange beyond an assurance that the intent of the contribution will be honoured. Grants received by the University may be considered gifts if they comply with this definition.

In-kind: non-financial contributions. For example, property, expertise, equipment, advertising space.

Philanthropy: the desire to promote the welfare of others, expressed especially by the generous donation of money to good causes.

Recognition: actions taken by the University to recognise the generosity of donors, individually or collectively.

Sponsorship: a transfer of money or property to the University in a transaction where the sponsor receives certain material benefits in return.

Stewardship: the purposeful management of a donor/sponsor relationship, to ensure donations and sponsorship are executed as intended and to secure an ongoing relationship

7 RELATED LEGISLATION AND DOCUMENTS

[Central Queensland University Act](#)

[Principles Governing the Acceptance of Offers of Research Income Policy](#)

[Code of Conduct for Research](#)

[Code of Conduct](#)

[Fundraising Policy and Procedure](#)

[Bequest Management Policy](#)

[Naming of Assets Policy](#)

[Art Collection Policy](#)

CASE Europe: Ethical principles behind the acceptance of gifts. Guidelines for UK institutions:
www.case.org/Samples_Research_and_Tools/Principles_of_Practise

8 FEEDBACK

8.1 University staff and students may provide feedback about this document by emailing policy@cqu.edu.au.

9 APPROVAL AND REVIEW DETAILS

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Administrator	Director, Development and Alumni Relations
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