

# Acceptance and Treatment of Donations Policy

## Section 1 - Preamble

(1) Australian Catholic University welcomes gifts and donations from its graduates, staff, individuals, governments and agencies, the business community and other organisations which support the [ACU Mission, Identity and Values](#).

(2) Gifts may be used to support any endeavour including scholarships, staff positions and community outreach, acquire equipment or fund capital works. The funds may be expended completely or maintained as a capital sum with the interest only available to be spent.

(3) This Policy is one in the suite of inter-related policies adopted by the University to guide its fundraising and development activities and should be read in that context.

## Section 2 - Academic Freedom and Integrity

(4) The University may accept donations, gifts or other contributions where they support and enhance its reputation and are consistent with the principles of academic freedom, especially with regard to:

- a. the manner in which research is undertaken;
- b. any findings and conclusions that are made;
- c. publication of any research; and,
- d. the methods in which results of academic activities are disseminated.

## Section 3 - Sources of Gifts

(5) The University will only accept gifts from sources that are deemed appropriate having regard to the [ACU Mission, Identity and Values](#). These sources must not engage in, or have an association with illegal or immoral activities, or such other activities as the University may proscribe from time to time.

(6) Donations are not commercial arrangements. Gifts from corporate bodies for specific activities such as Research Chairs may be considered to provide a material benefit to the corporation. As such the provision of funds may be classified as a sponsorship rather than a donation, with the appropriate taxation implications. Such arrangements may require the provision of legal advice as to the taxation status of the funds.

(7) The following are excluded from this Policy:

- a. funds provided to the University in exchange for valuable consideration; and
- b. sponsorship partnerships.

## Section 4 - Philanthropy Code of Practice

(8) The University has a Code of Practice for Philanthropy and will abide by this Code.

## Section 5 - Gift Acceptance

(9) The University accepts with sincere appreciation donations and gifts in the form of cash, bequests and other valuable property, including real estate and securities, consistent with the principles outlined above.

(10) The University may decline a gift or a bequest at its discretion without giving a reason. In particular, the University may decline a gift where:

- a. the cost of acceptance would be greater than the value of the gift; or,
- b. acceptance of the gift would lead directly to a net decline in the asset base of the University; or,
- c. the offer of the gift is dependent upon the fulfilment of a certain condition by the University where that certain condition is:
  - i. contrary to the taxation status of the University;
  - ii. in itself is contrary to the [ACU Mission, Identity and Values](#);
  - iii. in itself is contrary to current University policies and priorities;
  - iv. requires the University first spending its own money and resources; or
- d. the source of the funds is illegal or not consistent with the [ACU Mission, Identity and Values](#).

(11) The ultimate responsibility for accepting gifts to the University rests with the Vice-Chancellor and President. The following are authorised to accept cash and non-cash gifts:

- a. Vice-Chancellor and President: for any general purpose of the University.
- b. National Director, University Relations for scholarships, awards and for any other general purpose of the University;
- c. National Manager, Fundraising and Development: for scholarships and other awards and any other general purpose of the University;
- d. Pro Vice-Chancellors and Executive Director, University Services: research equipment,
- e. Machinery, and other specialised in-kind gifts and any other general purpose of the University;
- f. The Vice-Chancellor and President may vary or withdraw these approvals at their discretion from time to time.

## Section 6 - Costs

(12) In accordance with accepted practice, any costs incurred by the University associated with the receipt and administration of a bequest will be deducted from the funds received.

(13) Where a gift has been made via credit card, the University may at its discretion apply only the net amount, that is, less any bank fees and charges, where it considers such fees and charges are significant.

## Section 7 - Donations by University Staff

(14) Donations of pre-tax external earnings of staff from consultancies and the like are welcomed. Special procedures must be observed, however, to ensure taxation laws are not breached and the University's privileged taxation status is not compromised.

## General Principles

(15) In the event of such earnings being donated to the University by a member of staff, the funds become the property of the University. How those funds are utilised is a matter for determination by the University.

### Use of Donated Pre-Tax Earnings

(16) It is proper and welcome for the staff member making such a donation to give advice or make suggestions about the appropriate use of the funds. The University will give full and careful consideration to such suggestions when making decisions about the appropriate use of the funds. The University is, however, under no obligation to accept such advice and any attempt to enforce such advice or suggestions may breach taxation legislation and invalidate the nature of the funds as a gift.

### Relocation and Reallocation of Funds

(17) It follows that in the case of pre-tax external earnings donated by a staff member to the University, a suggestion that the donated funds 'follow' the staff member from area to area within the University could breach taxation legislation. This could imply a degree of personal control and personal benefit from the donation that could invalidate the nature of the funds as a gift.

(18) Therefore the decision to apply the funds at all times is at the discretion and control of the University through the Foundation in order to maintain the true nature of the funds as a gift.

## Section 8 - Conflict of Interest

(19) University staff or any authorised representative must be conscious of situations where the offer of a donation may appear to be designed to influence a decision of a staff member in relation to a currently enrolled or prospective student, or any other decision of the University.

(20) Any offer of a donation that may carry actual or apparent conflict of interest concerns, or potentially the grant or acceptance of favours for personal gain, must be reported immediately to the Vice-Chancellor and President. No further consideration of the offer may occur without the Vice-Chancellor and President's explicit approval and any further discussions with the prospective donor should only occur through a person nominated by the Vice-Chancellor and President.

## Section 9 - Privacy and Confidentiality

(21) Australian Catholic University is bound by the [Privacy Act 1988 \(Cth\)](#). Information gathered by the University about its donors in the normal course of receiving donations is subject to the University's [Privacy Policy](#).

(22) The University will maintain confidentiality concerning gifts, fundraising proposals and negotiations, including proceedings relating to proposals for recognition, until they have been approved, or as requested by the donor. The University will report all donations and gifts as required by law.

## Section 10 - Administration

(23) All donations must be paid into, and administered through, the University Foundation.

## Section 11 - Clarification of terms

Term	Definition
Gift or donation	in law, voluntary transfer or conveyance of property, including cash, made without consideration or compensation.
Sponsorship	a mutually beneficial commercial arrangement or partnership between Australian Catholic University and an external organisation, whereby the University and/or the sponsor partner provides recognition, acknowledgement and/or other promotional considerations in return for funds and/or services to a specified project, event or organisation.

(24) Unless otherwise indicated, this Policy will still apply beyond the review date.

## Status and Details

<b>Status</b>	Current
<b>Effective Date</b>	24th January 2024
<b>Review Date</b>	29th April 2024
<b>Approval Authority</b>	Vice-Chancellor and President
<b>Approval Date</b>	24th January 2024
<b>Expiry Date</b>	Not Applicable
<b>Responsible Executive</b>	Rachelle Bramley Director, Advancement and Alumni
<b>Responsible Manager</b>	Rachelle Bramley Director, Advancement and Alumni
<b>Enquiries Contact</b>	Advancement and Alumni