1. Policy Statement

As an engaged University active in the local, national and international communities, Griffith University offers benefactors multiple opportunities to make a difference by giving to scholarships to support students, awards to recognise student achievement and projects that enhance the delivery of high quality research, learning and teaching.

The Griffith University Foundation Board is the overarching advisory body for the University’s fundraising activities. The Chair of the Foundation Board is appointed by the Chancellor on the recommendation of the Vice Chancellor. The Board includes influential members from the community and the University Executive Group who provide strategic direction for fundraising initiatives in support of the research and learning and teaching programs of the University. In addition, several high profile Development Boards provide leadership for strategic fundraising projects across the University.
The Development and Alumni Office is the conduit for receiving all University philanthropic income. While staff across the University enjoy many relationships with donors and prospective donors, the coordination of approaches for philanthropic fundraising is the responsibility of the Development and Alumni Office. The Office supports the achievement of the University's strategic objectives by building a professional culture of philanthropy and giving within the University, and to raising philanthropic funds externally.

2. **Policy Scope**

This policy applies to all staff of Griffith University and anyone who acts for or on behalf of the University to facilitate philanthropic giving to the University.

3. **Acceptance of Gifts**

The University accepts unrestricted gifts and gifts restricted to a designated purpose. All gifts must be for a purpose falling within one of the University's statutory functions as set out in Section 5 of the *Griffith University Act 1998*. Gifts should also be aligned with the University's strategic priorities, highlighted in the current Strategic Plan and agreed priority fundraising projects approved by the Executive Group.

The University may not be able to accept all gifts and reserves the right to decline gifts which:
- are not aligned with the University’s strategic priorities;
- compromise academic programs or principles;
- may be insufficient to support the donor’s designated purpose for a gift or is otherwise considered by the University to be incapable of being effectively and efficiently managed by the University; or
- could damage the University’s reputation or the University’s tax-exempt status.

With the exception of gifts through the Federal Government’s Cultural Gifts Program, the University’s Donations Acceptance Committee has delegated authority to accept or decline the offer of a gift. Donations to the University under the Cultural Gifts Program are managed by Griffith Artworks and addressed under the *[Griffith University Art Collection Acquisition Policy 2017-21]*.

Membership of the Donation Acceptance Committee consists of the Chancellor, the Vice Chancellor, the Deputy Vice Chancellor (Engagement), and the Vice President (Corporate Services). Recommendations to the Donations Acceptance Committee are made by the Director, Development and Alumni for all gifts valued at $10,000 and above.

The Donations Acceptance Committee has delegated the authority to accept or to decline the offer of a gift to the following members:

<table>
<thead>
<tr>
<th>Gift value</th>
<th>Assessed by</th>
</tr>
</thead>
<tbody>
<tr>
<td>$10,000.00 - $99,999.99</td>
<td>Deputy Vice Chancellor (Engagement)</td>
</tr>
<tr>
<td>$100,000.00 - $249,999.99</td>
<td>Vice Chancellor and Deputy Vice Chancellor (Engagement)</td>
</tr>
<tr>
<td>$250,000.00 plus</td>
<td>All Committee Members*</td>
</tr>
</tbody>
</table>

*The acceptance or non-acceptance of a gift valued at $250,000 and above will be determined by the responses of at least three members of the Committee. If a majority decision cannot be reached, the Chancellor’s decision will prevail.

4. **Types of Giving**

Griffith University primarily accepts gifts of cash but may also accept gifts-in-kind of property. Types of giving include:
- cash donations to be expended in the short-term;
- donations to establish endowments; managed in accordance with the University’s *[Endowment Distribution and Investment Policy]*;
- donations towards scholarships, prizes and awards; managed in accordance with the University’s *[Scholarships and Prizes Policy]*;
- bequests in wills; and
- subject to consideration, gifts-in-kind of property including physical assets and financial assets.
Any gifts-in-kind of property which meet the asset recognition criteria under the University’s Assets Policy will be recorded in the University’s asset registers.

5. Taxation and Financial Advice to Donors

Generally, gifts made to Griffith University are tax deductible because the University is endorsed as a Deductible Gift Recipient (DGR) by the Australian Taxation Office. In relation to tax deductibility, special conditions are attached to certain gift types and donors are requested to consult the Australian Taxation Office for information.

Griffith University staff are unable to provide donors with advice on the tax implications of their gifts. All donors should discuss their gifts with their own financial and taxation advisers.

For more information, please refer to the Donations Received Deductible Gift Recipient Requirements Policy or the external links provided above.

6. Accountability

Philanthropic funding is a legitimate, sustained and important source of income for the University.

Griffith University is a charity registered with the Australian Charities and Not-for-profits Commission (ABN 78106094461).

The University is an income tax exempt entity and is endorsed as a Deductible Gift Recipient [Item 1] by the Australian Taxation Office.

The University is also authorised to receive gifts under the Federal Government’s Cultural Gifts Program and is permitted to make public appeals for support under the Collections Act 1966 of Queensland – sanction number CP5701.

For donors located in the United States of America, donations made to Griffith University through Friends of Griffith University in the United States Inc. may be eligible for tax deductibility within the guidelines established by the United States’ Internal Revenue Service. Friends of Griffith University in the United States Inc. is a charitable organisation under section 501(c)(3) of the Internal Revenue Code.

Griffith University funds the Development and Alumni Office and no money is deducted by the University from donated funds for the administration of this Office. All funds raised are directed to the relevant project. This Office ensures that donated funds are used as directed, and that all reporting requirements to donors and regulatory authorities are met.

The University is also a member of relevant international and national professional bodies and is guided by the Fundraising Institute of Australia’s code of conduct and best practice principles.