

Gift Acceptance Policy

1 Purpose

To outline the University's approach to Philanthropic Gift acceptance.

2 Scope

This Policy applies to Philanthropic Gifts (“Gifts”) offered to the University by current and prospective Donors.

It does not apply to ceremonial gifts or gifts made to individual Employees as a token of appreciation - see the Gifts and Benefits Procedure and Code of Conduct Policy.

3 Policy Statement

The University welcomes the financial support and goodwill of Donors to the University.

In considering the acceptance of a Gift the University seeks to balance the charitable intent of Donors with the values and mission of the University.

4 Principles

4.1 Gift Acceptance

The University welcomes Philanthropic Gifts that align with its Values and Mission.

The University intends that:

1. accepted Gifts align with the University's values, mission and wider strategy.
2. Gift acceptance is conducted in accordance with Government regulations and widely accepted professional standards such as the CASE Global Reporting Standards.
3. the University will not accept a Gift which is contrary to any current prevailing legislation, for example tax, finance, equal opportunities etc.
4. Advancement may choose to not accept Gifts where restrictions placed on the use of the Gift, or any ongoing commitments expected as part of a Gift, create an obligation for the University that is disproportionate to the expected impact of the Gift. Offered Gifts

that are not accepted may:

- a. expose the University to adverse publicity;
 - b. infringe on University values of independence and academic integrity;
 - c. extend University resources beyond reasonable limits; or
 - d. involve the University in new and unplanned activities beyond the scope of its Strategic Plan.
5. Advancement is responsible for determining the source of a Gift and its likely impact and will consult across the University as needed in making a determination about acceptance.
 6. Advancement may choose to not accept Gifts where restrictions placed on the use of the Gift, or any ongoing commitments expected as part of a Gift, create an obligation for the University that is disproportionate to the expected impact of the Gift.
 7. The University does not offer advice on tax and tax deductions in relation to Gifts. Advancement to ensure that Donors are made aware that they should seek out professional services that can provide specific financial advice.
 8. The University reserves the right to refuse any Gift that is offered.

4.2 Acknowledgement of Gifts

Advancement will align Gift acknowledgement with an appropriate Donor recognition framework. All monetary Gifts accepted by the University will be acknowledged via a communication from Advancement to the Donor. Advancement will arrange a tax receipt for all monetary Gifts accepted.

4.3 Gift Records

All Gifts accepted by the University, regardless of source or value, must be recorded with Advancement. Gifts-in-Kind may be accepted.

4.4 Gifts of Real Estate

The University may accept a Gift of real estate on the understanding that it may be disposed of for cash and the proceeds used to support the intent of the Donor or a strategic objective of the University.

4.5 Gifts of Artefacts - including Artworks, Cultural Materials and

Musical Instruments or Mechanical Items

1. The University may accept Gifts that are Artworks in accordance with the Art Collection Policy.
2. The University may consult relevant specialists on gift acceptance for physical items and/or Cultural Materials that may have value to the University but may or may not have a market value.

5 References

Australian Tax Office [TR 2005/13](#).

6 Schedules

This policy must be read in conjunction with its subordinate schedules as provided in the table below.

7 Policy Information

Accountable Officer	Pro Vice-Chancellor (Engagement)
Responsible Officer	Associate Director (Advancement and University Events)
Policy Type	Executive Policy
Policy Suite	
Subordinate Schedules	
Approved Date	2/1/2026
Effective Date	2/1/2026
Review Date	2/7/2029
Relevant Legislation	
Policy Exceptions	Policy Exceptions Register
Related Policies	Marketing and Brand Policy
Related Procedures	Advertising Procedure Gift Acceptance Procedure (under development)
Related forms,	

publications and websites	
	Terms defined in the Definitions Dictionary
Definitions	<p>Employee</p> <p>A person employed by the University and whose conditions of employment are covered by the Enterprise Agreement and includes persons employed on a continuing, fixed term or casual basis. Employees also include senior Employees whose conditions of employment are covered by a written agreement or contract with the University.</p> <p>University</p> <p>The term 'University' or 'UniSQ' means the University of Southern Queensland.</p>
	Definitions that relate to this policy only
	<p>Philanthropic Gift</p> <p>Philanthropic Gift (“Gift”) means a grant, donation or transfer (including a bequest) of property where there is:</p> <ol style="list-style-type: none"> 1. a charitable intention to give on the part of the donor; 2. the Gift belongs to the donor prior to the transfer being made; 3. a transfer of all rights, title and interest in the property is made to the University; and 4. no Material Benefit is received by the Donor in return for making the Gift.
	<p>Donor</p> <p>Donor means an individual, company, organisation, trust or foundation providing a Gift to the University.</p>
	<p>Bequest</p> <p>Bequest is a Gift made through the instrument of a Will.</p>
<p>Fundraising Activity</p>	

	<p>Fundraising Activity means any activity undertaken by or on behalf of the University with the intent of soliciting or receiving Gifts (including Bequests).</p> <p>Independent Valuation</p> <p>Independent Valuation means a determination of potential market value by a party not linked to a donor. A valuation should approximate the price a donated good would command on an open market between a willing buyer and a willing seller, acting independently of each other, and each having full knowledge of the facts.</p> <p>Material Benefit</p> <p>Material Benefit means a benefit to the donor, including but not limited to logo acknowledgment, advertising or promotion or rights to intellectual property.</p> <p>Pledge</p> <p>Pledge means a commitment from a donor (or on their behalf through their executor) that they will make a Gift or series of Gifts at a future time(s).</p>
Keywords	
Record No	21/313PL