



**POLICY ON FUNDRAISING, STEWARDSHIP, AND GIFTING**

<b>Policy Owner</b>	Chief Financial Officer
<b>Division/Unit/Department</b>	Development Office
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<sup>1</sup> Approval must be by the same structure that approved the initial policy.

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## **FUNDRAISING, STEWARDSHIP AND GIFT POLICY**

### **PREAMBLE**

In an increasingly competitive and changing market, it is imperative that the University of Johannesburg plans and executes its fundraising processes strategically. Therefore, fundraising is coordinated and facilitated through the Development Office (DO) based on stated needs as determined by the University's Management Executive Committee (MEC). In the context of declining State subsidies (in real terms), inelastic fee income, and the need to diversify the funding base, the University's fundraising is a strategically essential activity. It is critical that all stakeholders of UJ understand how the University's fundraising processes and underlying approaches work. This ensures proper coordination of fundraising activities, avoids duplication, creates maximum alignment between projects and potential donors, and allow for sound and sustainable relationships between the University and its existing and potential donors. This Policy also bears reference to the Stewardship and Donor Recognition Policy and the Naming and Renaming of Facilities, Property and Events Policy.

The vision of the University of Johannesburg is an international university of choice, anchored in Africa, dynamically shaping the future. Its four values are Imagination, Conversation, Regeneration and Ethical Foundation. Integral to the pursuit of its vision and values is a strategic intent (captured in its Strategic Objectives 2025) for it to achieve and maintain global excellence and stature as a pan-African epicentre of critical inquiry. As part of this ambition, the University of Johannesburg must establish stewardship and donor recognition programmes designed to nurture existing and new relationships in a respectful, transparent, ethical, and consistent manner.

### **1. POLICY STATEMENT**

This policy must be read and implemented in conjunction with modalities outlined here of the Fundraising, Stewardship and Gifting Policy of the University of Johannesburg as defined, as well as other related policies and governance directives. This policy is thus critical to uphold the values of the University and to protect its integrity in its dealings with donor communities. This policy contains procedures to ensure a transparent, coordinated, and equitable process for accepting current and future gifts, and to ensure that the wishes of donors are respected. This Policy first outline the ethics of the Fundraising Policy and hereafter the ethical modalities of the Stewardship Policy ensue.

### **2. FUNDRAISING POLICY PURPOSE AND REASON**

- 2.1 The purpose of the Fundraising Policy is to serve as a common framework and directive for all fundraising activities and procedures.
- 2.2 Promote coherence and uniformity in the way that fundraising is implemented throughout the institution. Serve as a quality assurance mechanism to promote and manage the quality of fundraising activities and external stakeholder relationships.

- 2.3 Provide direction in respect of the fundraising planning and inter-departmental co-operation.
- 2.4 Ensure effective communication (internally and externally) about the principles and protocols on which the university's fundraising activities are founded; and,
- 2.5 Promote consistency in methods of work across all departments, faculties and campuses.

**3. STEWARDSHIP POLICY PURPOSE AND REASON**

- 3.1 The purpose and reason of the Stewardship Policy is to Cultivate relationships with existing donors as a way of encouraging them to maintain or increase donation levels.
- 3.2 Identifying clear accountability mechanisms, which will include regular reporting, thereby illustrating to donors the impact of their contributions towards assisting the University achieving its objectives and goals.
- 3.3 Developing a coordinated, centralised approach to the administration of stewardship and donor recognition.

**4. GIFTING POLICY**

- 4.1 Donor Screening and Due Diligence Assessment

The University reserves the right to not accept any gifts that may include Gifts from donors who do not share the vision, mission and values of the University. ii) Gifts that hurt or could potentially hurt the reputation of UJ including gifts that are inappropriate. iii) Gifts that are very difficult, impossible or perilous to administer. iv) Gifts that create risks for beneficiaries, the University, its staff and/or students. And v) Gifts that have not been approved in accordance with this policy and associated policies of UJ.

**5. SCOPE OF THE FUNDRAISING AND STEWARDSHIP AND GIFTING POLICY**

This policy applies to all university staff, departments and faculties, schools, centres, units, institutes, affiliates and any other body associated with the University, which solicits or receive donor funding.

**5.1 Structure accountable for:**

Implementation, coordination and monitoring of policy, together with review and any recommendation for changes:	Development Office
Approval of policy:	MEC

**Important note:** In terms of the Fundraising and Stewardship Policy of the University, individuals or departments that seek funding are required to liaise with the Development

Office prior to the solicitation in order to allow effective coordination of relationships with potential and existing donors.

## **6. FUNDRAISING POLICY RULE-SPECIFIC**

Fundraising in the University or for the University is coordinated by the Development Office.

- 6.1 Neither the Development Office nor any employee or registered student of the University receives any commission (of whatever nature) on donations received.
- 6.2 All donations are used in the manner and for the purposes stipulated by the donor and/or according to the terms of the project application.
- 6.3 Naming rights are negotiable, depending on the size of the donation and whether the Donor falls within the criteria outlined in the University's Naming and Renaming Policy, as such, requests of this nature will serve before Naming Committee for their input.
- 6.4 The Development Office must be informed of all fundraising activities – and the Office must keep an accurate and up-to-date database – of fundraising initiated or undertaken on behalf of the University by employees or students (see 6.6 and 6.7) or stakeholders so that the Office can provide the necessary or required support, advice or coordination in respect of such fundraising.  
  
More importantly it is critically to note that the Development Office must be consulted prior to any visit made by the University of Johannesburg staff to a potential or existing donor (see note 5.1 above).
- 6.5 No student is allowed to contact or work directly with a new or existing donor.
- 6.6 All student and donor interactions have to be overseen by a UJ staff member, and meetings, interviews, engagements and events have to be conducted in the presence of a staff member and prior of due consultation with the Development Office (see 5.1 above).
- 6.7 The person or collective of persons tasked with the responsibility of fundraising for a particular project (see 7 below) is responsible to the appropriate member of the Executive Leadership Group for executing the project, spending the funds as stipulated and reporting fully to the Donor via the Development Office's guidance in accordance with the conditions stipulated by the Donor.
- 6.8 No existing donor may be approached by an employee, student or stakeholder of the University unless the Development Office has been consulted on such approach. A database of all current UJ donors is available at the Office.
- 6.9 If a potential donor is identified for stated needs, the Development Office must be informed immediately.

- 6.10 Since *in natura* donations may have cost implications for the University; the Development Office must first facilitate the assessment and approval of such donations by the designated asset management official before they may be accepted.
- 6.11 Excluded from the provisions of this Policy are funds raised through consultation.
- 6.12 Due to the enhanced need to increase external revenue, the Development Office supports the Research and Innovation Office to increase income; however, the Research and Innovation Office will remain responsible for reporting such funds but to duly acknowledge the role of the Development Office.
- 6.13 The Development Office must be notified by the recipient of all cash and *in natura* donations as soon as they are received. *Ad hoc* cash and/or donations made to units without the involvement of the Development Office must be reported to the Office immediately by the recipient. The Office will request the relevant tax certificate from the Finance Division, thank the Donor concerned appropriately in terms of the University's Stewardship Policy and add the Donor to the database of current UJ donors.
- 6.14 Processes and procedures for fundraising contained in this Policy must be adhered to at all times.
- 6.15 No staff member may participate in Crowd Funding without prior consultation with the Development Office (see 5.1 above).

## **7. CATEGORY OF FUNDRAISING SPECIFIC PROJECTS TO POLICY**

### **7.1 Priority projects**

Priority projects are key institutional projects or initiatives identified by the Management Executive Committee that are crucial to the success of the University's strategic goals and planning. Such projects will receive the priority attention of the Development Office and will be coordinated, planned and facilitated by the Office. Where appropriate, specific project steering committees may be formed to assist with the planning and development of the projects.

### **7.2 Core projects**

Core projects are those that support the University at an institutional level on an ongoing basis and as such are always central to the annual operating budget. They supplement annual budget allocations and may be incorporated into annual strategic objectives as determined by the Executive Leadership Group from time to time. They do not require a dedicated and programmatic fundraising strategy but rather are folded into continual fundraising efforts.

### **7.3 Faculty projects**

Faculty projects are those that support the academic core functions within a faculty and may be of an ongoing nature or identified as such from time to time

as part of a faculty's strategic planning. The Development Office will provide support and facilitation for fundraising for such projects without the dedicated and programmatic focus it devotes to priority projects and core projects.

## **8. FUNDRAISING AND STEWARDSHIP POLICY RULE SPECIFIC**

The following overarching principles and considerations inform the University of Johannesburg's Development Office' approach in the acceptance, facilitation, and solicitation of donor funds hereafter referred to as gifts to fully support the University's mission, goals, and objectives, underpinned by scrupulous governance and principled administration measures that support UJ's mission and visionary goals.

### **8.1 Benefits and Purpose of This Policy to the Donor and to the University Of Johannesburg**

This policy has been designed in furtherance to (i) Ensure proper management and professional administration of institutional donor relations. ii) Uphold a standard of accountability that illustrate to donors how their contributions assist the University in achieving its objectives and goals. iii) Develop a consistent approach for donor recognition and stewardship within a coordinated and sustained framework. iv) Ensure that a single clearly stated policy of gift acceptance, donor recognition and stewardship is applied consistently and throughout UJ. v) Cultivate existing donors, encouraging them to continue their philanthropy or to increase their donations to the institution. vi) Attract new donors by creating awareness and interest; and vii) Create and nurture a positive and trusting relationship between donors and UJ.

### **8.2 Donors**

Donors may include individuals, corporations, foundations, trusts, associations and other entities that provide donations to the University for either specific or non-specific purposes.

### **8.3 Donations**

This may take several forms, including bequests and other pledges; bonds, shares and other securities; cash; gifts-in-kind; life insurance policies; real estate; artwork and other artefacts; research grants, and among others.

### **8.4 Donor relationships**

The University's intention is to treat donors with care and respect to ensure their ongoing support to the institution. In order to achieve this and to avoid Donor fatigue or disillusionment, duplication of requests and/or interference in specific fundraising strategies, the Development Office is tasked to coordinate all fundraising and stewardship and recognition activities and ensure that all donors are targeted to support appropriate institutional objectives.

It is important to note, that while the Development Office will be tasked to coordinate fundraising requests in relation to specific individuals outside the Development Office or other structures – however, within the

University – others may undertake the key relationship management with regard to these requests bearing in mind and taking note of (5.1 above).

## **8.5 Donor Acknowledgement, And Recognition**

- 8.5.1 The University agrees to respect a donor's wish for anonymity. The release of any donor information will only be done with the consent of the Donor.
- 8.5.2 All donations to the University will be acknowledged by appropriate personnel as indicated in the attached Donation Processing Form.
- 8.5.3 Specific requests for additional recognition (i.e., Naming) will be referred to the Naming Committee.
- 8.5.4 These may include examples, such as the naming of physical spaces, endowed funds, scholarship funds and so forth. The University has final approval of requests in this regard.
- 8.5.5 All forms of recognition are negotiable. The University will endeavour to meet donor requests where possible.
- 8.5.6 Appropriate approval will be granted by the Naming Committee.
- 8.5.7 All contributions to the University will be recognised on receipt of a written undertaking or receipt of gift.
- 8.5.8 When appropriate and with specific consent from the Donor, recognition may be given in the University's publications or to outside media.

## **8.6 Upholding Academic Freedom**

While, the University of Johannesburg engages in philanthropic gifts ethically, the University of Johannesburg does so and is clear: the University of Johannesburg is astute and resolute in fundamentally maintaining and enduring its commitment to academic freedom, rigorous pursuit of knowledge across all its disciplines and fields of inquiry and honouring those from various differing points of view.

## **8.7 A Philanthropic Gift**

Owing to a weakening economy and thousands of under-privileged students at the University of Johannesburg, this institute is heavily reliant on philanthropic gifts (meaning: the promotion of voluntary human welfare through aid, economic aid, financial aid, in kind, and among others), but which are aligned with the priorities and needs of the University of Johannesburg.

## **8.8 Avoiding Conflicts of Interests**

The education, research, teaching and learnership activities of the University of Johannesburg is of paramount concern and importance to the University to continuously enhance learning, advance knowledge, deepen understanding, and pursue truth, that is not subjected to any financial external parochial interests that would undermine the fulfilment of reaching these aims.



## **8.9 Ensuring Alignment and Autonomy**

The University of Johannesburg seeks and is thus dependent on philanthropic gifts with priorities and needs of the institution at its core, which honours the intentions of the donor community as expressed in terms of the gifts donated, and thus the University of Johannesburg is the sole bearer to maintain control with flexibility to use and administer gift funds received, which are to be conducted scrupulously at all times.

## **9. OVERARCHING PRINCIPLES AND CUSTODIAN OF THIS POLICY**

- 9.1 The Development Office is the Custodian of this policy. Relationship Management and Stewardship of donors and acknowledgement, however, is primarily the responsibility of the entire University to ensure financial prudence.
- 9.2 The Development Office provides advice and support as may be necessary on issues such as gift acceptance and management, gift acknowledgment, donor recognition, and reporting.
- 9.3 The Development Office monitors and reports on the implementation of this policy and institutional compliance in the exercise of Donor recognition and stewardship activities.
- 9.4 Development Officers and Managers (including Academic Deans, students, and affiliated entities) must ensure that all interactions with donors, including Donor contracts and agreements are provided to the Development and Fundraising Office and captured on (for example: DevMan) – a central Client Relationship Management system (CRM) within seven (7) working days after each donor interaction; or prescribed system as indicated by the Development Office.
- 9.5 All gifts must be processed and acknowledged in writing within 7 days of the relevant gift being received, on the appropriate UJ letterhead. The University may grant appropriate donor recognition in relation to programmes, physical spaces, naming opportunities, and the style and form of donor recognition to be granted. The funding recipient must therefore inform the Development Office of such requests in writing within 7 days of it being received. The University has final approval over design, colour, décor, and function of named physical space(s).
- 9.6 Donations made to support a naming opportunity involving a building or the interior space of existing buildings on campus (for example academic classrooms, faculty offices, library space, lecture halls and departmental auditoriums), must be contained in an official contract or memorandum of understanding and may only be signed by the Vice-Chancellor and Principal.

## **10. REPORTING AND COMPLIANCE**

- 10.1 Standards, systems, and methods of delivery must demonstrate fiscal accountability, prudent investment management and spending, in accordance with donors' expectations, to convey ongoing appreciation, and to report on the impact of philanthropic support. A standard procedure of acknowledging and recognising the donor, disposition of the gift in accordance with the donors'

wishes and reporting back to the donor on how the funds were used timeously must be adhered to. All donor engagement across all channels, these are: verbal, email, written, social, mobile, and web channels are to be considered by the Fundraiser or lead person.

## **11. PRUDENT OVERALL REPORTING AND COMPLIANCE**

- 11.1 Reporting from UJ's Academic Deans must be done once a month and a standard form must be completed by them and forwarded to the Development Office and sent to Finance Revenue to ensure timeous and accurate reporting.
- 11.2 Prudent reporting and compliance in accord with appropriate donor recognition taking into account such factors as donors' preferences of anonymity and the format of their names are to be adhered to, or institutional culture, logos, and among other things are important in building good donor relations. Recognition of the public is a critical form and method of donor acknowledgement.
- 11.3 Overall Stewardship is not to be under-estimated. Thus relationship-building and communication ought to take place after the gift has been received. For example, managing gifts, updating donors on the progress and impact of their gifts, and easing donors into the next cultivation process by keeping them involved with UJ. Inviting them for example to important events and among other key University engagements.

## **12. PROFESSIONAL CODE OF CONDUCT WHEN DEALING WITH DONORS**

The Project leader must ensure that approaches to donors and / or requests for support by any / or Project Leader (s) strictly adhere to the following ethical guidelines:

- 12.1 **Honesty:** Project Leaders must at all times act honestly and truthfully so that the University is protected, and donors and beneficiaries are not misled.
- 12.2 **Respect:** Project Leaders must at all times act with respect for the dignity of the University, their profession, their project and with respect for the dignity of donors and beneficiaries.
- 12.3 **Integrity:** Project Leaders will act transparently with regard to their responsibility to the University. They must disclose all actual or potential conflicts of interest and avoid any appearance of personal or professional misconduct.
- 12.4 **Ethical:** Project leaders must work in a way that promote their purpose and encourage others to use the same professional standards and engagement. They must further value individual privacy, freedom of choice, and diversity in all forms.
- 12.5 **Transparency:** Fundraisers must provide clear reports about the work they do, the way gifts are disbursed, costs and expenses accounted for that are provided in an accurate and comprehensible manner, as directed by the University's governing directives.

### **13. FINANCIAL INTEGRITY AND RESPONSIBILITY**

- 13.1 Provision and management of appropriate financial controls must be in place.
- 13.2 A central repository of all donor funding to UJ must be in place.
- 13.3 Reporting for all Third-Stream Income through the appropriate internal UJ accounting information system must be applied.
- 13.4 Preparation of Monthly Third-Stream income reporting must occur and be made available to the Chief Financial Officer.

### **14. INSTITUTIONAL RESPONSIBILITY**

- 14.1 Review of all projects requiring funding support timeously.
- 14.2 Grading of projects (assignment of priority to each project) timeously.
- 14.3 Review of fundraising plans and resource requests made on a weekly basis.
- 14.4 Quarterly Review of progress.
- 14.5 Weekly referral of recommendations to Academic Staff.

### **15. RESPONSIBILITIES OF THE DEVELOPMENT OFFICE SPECIFIC TO FUNDRAISING ISSUES**

The Development Office has the following responsibilities:

- 15.1 Raising priority and core project funds;
- 15.2 Supporting faculty and other institutional projects as required;
- 15.3 Evaluating the suitability of projects for fundraising;
- 15.4 Coordinating continuous interaction with existing donors;
- 15.5 Identifying and canvassing new donors;
- 15.6 Facilitating relationships between donors and internal stakeholders;
- 15.7 Matching projects with donors;
- 15.8 Maintaining a current database of donors;
- 15.9 Managing a comprehensive national and international database of potential donors;

- 15.10 Requesting the issue of tax certificates and conducting or guiding follow-ups;
- 15.11 Providing appropriate recognition to donors;
- 15.12 Advocating for the development of projects that address the needs of the institution and of the country;
- 15.13 Reporting on fundraising;
- 15.14 Providing support for the development of proposals for fundraising.

## **16. SIGNING OF CONTRACTS**

- 16.1 Development and Fundraising Office must take the lead in ensuring that signing contracts/agreements for all external funds received in support of the University.

## **17. RELEVANT LEGISLATION**

- 17.1 Non-Profit Organisation Act No. 71 of 1997: s 13(5).
- 17.2 Revenue Laws Amendment Act No. 31 of 2005.
- 17.3 SARS Interpretation Note No.
- 17.4 Higher Education Act, 1997 (Act No. 101 of 1997).
- 17.5 Property Rights from Publicly Financed Research and Development Act (or IPR Act) 28 of 2013.
- 17.6 Promotion of Access to Information Act, Act 2 of 2000 (Section 14).
- 17.7 Protection of Personal Information (PoPI) Act, No. 4 of 2013 and (revised 2021).
- 17.8 Income Tax Act, 1962.
- 17.9 Tax Deductible Donations: Donations where tax certificates in terms of Section 18A of the South African Income Tax Act apply.

## **18. OTHER INTERNAL POLICIES:**

- \* Finance Policy;
- \* Database Policy;
- \* Communication and Marketing Policy;
- \* Policy on Naming and Renaming Buildings, Facilities, Academic Units And Structures;
- \* Web Policy;
- \* Acceptable Use Policy Including Network Policy and Password Policy;
- \* Procurement Policy;
- \* Guideline to the UJ Purchase Order System (Oracle);
- \* Guidelines for Foreign Payment.

## **19. TAX DEDUCTIBILITY**

Any queries with regard to tax deductibility should be referred to the Finance Office. Where applicable, tax certificates may be issued as follows:

- 19.1 Donations originating from South Africa that qualifies for tax-deductibility will, in terms of Section 18A of the Income Tax Act, be issued a tax certificate by the Finance Office.
- 19.2 Donations originating from South Africa may be subject to the Value Added Tax Act, and as such, at the commencement of discussions and before finalisation of negotiations, the Chief Financial Officer of the University: must be consulted to allow for the determination of tax and VAT implications.
- 19.3 Donations originating in foreign countries will be routed through a registered professional organisation with the necessary expertise. Tax certificates are issued by that organisation.
- 19.4 Gifts-in-kind are welcomed by the University and, if requested by the donor, tax receipts will be issued according to current taxation legislation. Recognition benefits will be based on the receipted amount of the gift. An independent appraisal will be provided for items with a value greater than R100 000.

## **20. GOVERNANCE**

This Policy is approved by the Management Executive Committee, which also approves amendments to the Policy. The implementation of the Policy is the responsibility of the Director: Development Office and the Senior Director: Revenue Administration.

## **21. OVERALL, POLICY DEFINITIONS**

**"interests"** means the financial wellbeing, infrastructure, facilities, educational task, research and development focus, community engagement activities and related operational matters of the University of Johannesburg. Fundraising activities are in line with the University's mission, vision, values and strategic objectives.

**"fundraising"** means actions to obtain donations and mobilise resources for stated funding needs of the University of Johannesburg, undertaken either by the Development Office or by employees, students or stakeholders of the University.

**"fundraising environment"** means donors who may be individuals or corporate entities that give cash and/or in natura donations for a specific project or purpose that focuses on teaching and learning, research and innovation, community engagement and other institutional developmental needs.

**"in natura donations"** means donations of a non-monetary nature that benefit the University of Johannesburg.

**"Development Office"** refers to the Development and Fundraising Office or by the acronym "DO".

**“Assignment”:** The process whereby a Fundraiser (Development Officer/Manager/Director/Academic) is made the designated canvasser for a prospective Donor.

**“Fundraiser”:** Any University employee, Alumni, volunteer or stakeholder who solicits or receive funds on behalf of the University taking into account the alignment of the principles of good governance and ethics of UJ.

**“Fundraiser – student”:** a student is **not** allowed to raise their own funds without the clear consent received from their Faculty and Department and the student must be in tight correspondence with the Finance Division of the Student/s respective Faculty Dean to ensure intended purpose and oversight of funds are ethically implemented and donor reporting strictly adhered to.

**“Donor”:** A person, organisation, business community, or government who gives a philanthropic donation to the University without receiving any material benefit in exchange.

**“Due Diligence”:** The wide-ranging steps put in place by UJ that takes into account the origin of the gifts and donors and identify and manage associated risks accordingly.

**“Gift Agreement”:** An agreement in the form of a Memorandum of Agreement (MOA) and Memorandum of Understanding (MOU) between or among parties – the Donor/s and UJ – to clarify the purpose of the gift and any expected outcomes from that gift. Gift Agreements are especially important for restricted funding as they are required to establish a restricted fund. Any Gift Agreement should not benefit the Donor personally or offer any kind of sponsorship arrangements. Such an agreement should not give the Donor any influence over who is granted appointments, scholarships, or other awards.

**“Gift Acceptance Committee”:** A group of Senior Executive Committee (Vice-Chancellor) and his senior Directors whose remit is to: i) consider strategic financial, legal, ethical and reputational issues associated with both received and prospective gifts with a total value of above ZAR100,000; and ii) to make a decision on acceptance, retention, or otherwise, of these gifts.

**“Fund”:** An account established at the University under its Finance and Revenue Administration to fully support philanthropic donations and those that support the value and mission of UJ.

**“Legator”:** An individual/s who died leaving a legacy to the University.

**“New Funds Committee”:** A group of UJ executive members whose remit is: i) to consider strategic, financial, legal, ethical and reputational issues associated with establishing a new Fund either as a single entity or within a collaborative partnership with other Higher Education Institutions (HEIs); ii) to make a decision on acceptance, or rejection, of the new Fund and iii) for approved Funds, to provide internal and external reassurance that the University will effectively manage any established Fund and such management could be subjected to donor commitments and criteria that part thereof is managed by

collaborative partners. In such instances, UJ as the main entity or lead body ought to ensure that funding is done jointly (with collaborative partners) and reported to the funder with strict adherence to funding ethics and King Accounting and Reporting practices that are upheld.

**“Solicited”**: A donation offered to the University following engagement and involvement with a university senior official (Vice-Chancellor; Deputy Vice-Chancellor; Dean, Academic Staff, or Fundraiser, and among other employees).

**“Unsolicited”**: A donation is offered to UJ without any prior engagement with UJ staff.

**“Gift Acceptance Principles”**: Specified criteria for evaluating proposed gifts as directed by an appropriate governing structure within the University. These might include but is not limited to a) guidelines to the donations form and practice and, b) compliance with institutional governance, financial instruction and directives.

**“Public Acknowledgement”**: Public recognition in printed or digital platforms or in the University’s public exterior space as may be mutually agreed upon by the Donor/s and the University.

**“Third Stream Income”**: Third stream income refers and means: all income derived from sources other than public subsidies and student fees for tuition or accommodation. Third stream income types thus include the following: donations, research grants, contracted research, consultancy, technology transfer income, Research Chairs, sponsorships, advertising, conferences, and vacation accommodation, and interest derived from investments, and among others.

**“Gift Acceptance and Acknowledgement”**: The protocols, policies and processes, which govern the acceptance must be in-line with donors’ wishes of how to use the gift but must be aligned to UJ’s academic and institutional ethical principles.

**“Gift Acknowledgement”**: Thank you notes must be completed. Therefore, gift acknowledgement is important to ensure expression of thanks that cover protocols for, and execution of, accurate, timely, and meaningful expressions of gratitude.

**22. APPENDIX 1: DONATION PROCESSING FORM**

**IN COMPLETING THIS FORM, IT WILL ASSIST YOU AND THE DEVELOPMENT OFFICE IN THE FOLLOWING WAYS:**

- It will ensure that the relationship between UJ and the donor is appropriately managed.
- It will ensure that the relevant entity issues a thank-you letter to the donor, in accordance with our Stewardship Policy, together with a receipt and tax certificate (if applicable).
- Copies of the above documents will be forwarded to you, for your filing purposes.
- It is vitally important to look after each donor, irrespective of the amount received. This will facilitate future possible donations.
- The details below will assist us to update the database accurately in order for us to remind you when reports or reapplications are due.

**PLEASE DO THE FOLLOWING:**

- Complete the form in full (print clearly) and send it to the Development Office within 3 days of receiving this form.
- Do not hesitate to contact the Development Office if you need any assistance in completing this form.

**THANK YOU FOR YOUR ASSISTANCE.**

**DETAILS OF YOUR DEPARTMENT / INSTITUTE / UNIT**

(To whom all future contact and queries can be directed)

ADMINISTRATOR: \_\_\_\_\_ EXTENSION: \_\_\_\_\_  
\_\_\_\_\_

DEPARTMENT/INSTITUTE/UNIT: \_\_\_\_\_  
DATE: \_\_\_\_\_

**DONOR DETAILS**

(The contact details of the donor and the person to whom all correspondence must be addressed.)

DONOR NAME: \_\_\_\_\_ AMOUNT: \_\_\_\_\_  
\_\_\_\_\_

CONTACT PERSON: \_\_\_\_\_ JOB TITLE: \_\_\_\_\_  
\_\_\_\_\_

POSTAL ADDRESS: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(NB: For tax certificate and database purposes, it is essential that all the donor details are correct.)

**DETAILS OF FUNDED PROJECT**

PROJECT LEADER: \_\_\_\_\_ NEW PROJECT?  Yes  No

PURPOSE OF DONATION: \_\_\_\_\_

ALLOCATED ACCOUNT NUMBER:

(Please contact the Finance Division if you are unsure of the specific account number.)



**23. APPENDIX 2: DONATION DETAILS**

AMOUNT OF: \_\_\_\_\_ OVER \_\_\_\_\_ YEARS = TOTAL AMOUNT:  
\_\_\_\_\_

REPORTS TO DONOR: ANNUALLY BIANNUALLY DATE/S REQUIRED:  
\_\_\_\_\_

RE-APPLICATION DATE: \_\_\_\_\_ for further funding.

DONATION REFERENCE NUMBER:  
(Available from the Development Office)  
For office use only


.....  
Signature of Project Leader or relevant staff member

**24. APPENDIX 3: STEWARDSHIP AND DONOR RECOGNITION REQUIREMENTS**

Administrative Information

Date form received: \_\_\_\_\_

Donation payment date: \_\_\_\_\_

Tax certificate required.    Yes    No

Control no. \_\_\_\_\_    Receipt no. \_\_\_\_\_    Tax

Certificate no. \_\_\_\_\_

Tranche stage  of

Has donor donated before?    Yes    No

Research Information:

Previously donated projects:

Undergrad  
Bursaries

Postgrad  
Bursaries

Other (please  
specify)

Does the donor have other business connections?

\_\_\_\_\_

Is the donor an alumnus?    Yes    No

Date details captured on database: \_\_\_\_\_

Signed: \_\_\_\_\_

**25. APPENDIX 4: ACKNOWLEDGEMENT:**

	R5m +	R2 - 4,9m	R1 - 1,9m	R999 999 - R500k	R499 999 - R100k	R99 999 - R50k	R49 999 - R25k	R24 999 - R10k	R9 999 - R5k	R4 999 - R1k	R1 - R999
Thank-you letter from Vice-Chancellor *	X	X	X								
Thank-you letter from Dean *			X	X							
Thank-you letter from Vice-Dean or HoD/HoS *				X	X						
Thank-you letter from ELG *						X	X	X	X	X	X
Thank-you letter from Director Development Office (together with receipt and tax certificate, when applicable)	X	X	X	X	X	X	X	X	X	X	X

\* Vice-Chancellor, Deans, Vice-Dean, Heads of Department or Heads of School and other colleagues may exercise own discretion in nature and wording of additional acknowledgements, e.g., thank you letters, based on the nature of relationship with donors. However, an official thank you letter, signed by designate indicated in amount category must be sent out.

Date copies of relevant documents sent to department/institute/unit: \_\_\_\_\_

Date letter posted to donor: \_\_\_\_\_

Checked.....

.....  
Signature of Donations Administrator

.....  
Date

## 26. APPENDIX 5: Donor Due Diligence risk and mitigating risk framework Checklist

In support of this Policy, Appendix 5 provides a risk and mitigating risk framework checklist on Donor Due Diligence as outlined in the table below. The purpose of this due diligence checklist is to support UJ’s staff aligned to donor relations to “Know your Donor”. Therefore, this due diligence checklist raises possible scenarios and challenges that might arise in working with donors with compliance scenarios or rules and regulations such as gift acceptance and refusal, ethics of fundraising, historiography of donors’; negative media coverage; lawsuits and among others.<sup>2</sup>

### “Know Your Donor”

Item	Potential Identifiable Risks	Mitigating Risk	Notes
1)	Private versus commercial donor gifting.  Risks include: • legal risk – if accepting a donation could breach legislation (for example, where the donor has generated the underlying funds through illegal activity). This could expose UJ to legal or regulatory challenge and dampen relations with other donors.	<ol style="list-style-type: none"> <li>1. Written donations policies are in place to provide the overarching framework for managing donations risk.</li> <li>2. A clear policy encourages clarity and consistency of internal decision-making and reduce the risk of accepting donations from inappropriate sources.</li> </ol>	Private donations present different risks to other sources of revenue and cannot be managed in the same way as commercial transactions. Transactions are conducted within a less formal legal framework and donors may have motives other than philanthropy, for example to achieve respectability, influence, or undisclosed commercial gain
2)	Financial risk – if the donor cannot honour the donation in full or in part. This would be most damaging where UJ was heavily reliant on the anticipated donation to fund key strategic expenditure.	<ol style="list-style-type: none"> <li>1. Written donations policies are in place to provide the overarching framework for managing donations risk.</li> <li>2. A clear policy encourages clarity and consistency of internal decision-making and reduce the risk of accepting donations from inappropriate sources.</li> </ol>	

<sup>2</sup> See particularly: [Due diligence processes for potential donations \(nao.org.uk\)](http://nao.org.uk)

3)	Reputational risk – if accepting the donation creates an association with an individual or entity which is perceived to be inappropriate or unethical by other stakeholders. This would include the perception of the public, employees and other significant donors.	<ol style="list-style-type: none"> <li>1. Written donations policies are in place to provide the overarching framework for managing donations risk.</li> <li>2. A clear policy encourages clarity and consistency of internal decision-making and reduce the risk of accepting donations from inappropriate sources.</li> </ol>	
4)	Dependency risk – if accepting the donation gives the donor an undue level of influence over UJ and its trustees.	<ol style="list-style-type: none"> <li>1. Written donations policies are in place to provide the overarching framework for managing donations risk.</li> <li>2. A clear policy encourages clarity and consistency of internal decision-making and reduce the risk of accepting donations from inappropriate sources.</li> <li>3. This Policy is publicly available and to serve as the public face of UJ’s ethical position on donations and support the Institution’s wider communications ethical strategy,</li> </ol>	
5)	<p>Key overarching questions to consider when dealing with donors.</p> <ol style="list-style-type: none"> <li>a) What business is the donor involved in and associated with?</li> <li>b) Does this include industries or sectors inconsistent with UJ’s purpose?</li> <li>c) Has the donor received unfavourable media attention for their actions?</li> <li>d) Have they been or are they involved in litigation?</li> <li>e) What is the source of the</li> </ol>	<ol style="list-style-type: none"> <li>1. Documented roles and procedures are implemented strictly to support a consistent, robust and evidence-based donations management process.</li> <li>2. Proper segregation of duties is incorporated into processes to reduce the risk of bias, error or fraud and not invested in one individual.</li> <li>3. Risk assessment procedures are incorporated that consider both quantitative and qualitative risk factors tailored to UJ’s ethical policies, so that due effort and attention is proportionate to the level of risk.</li> <li>4. Due diligence procedures are in place to encompass a potential donor’s reputation and associations along with the provenance and reliability of their funds.</li> <li>5. Decision-making procedures are tailored, with more senior-level involvement for decisions on higher-risk donations as outline in this Policy.</li> <li>6. A range of external sources are made used of to</li> </ol>	<p>Although donations are primarily a matter of philanthropy and are not exchange transactions, it is common for a form of benefit to be provided by the charity to the donor. Therefore, written benefits matrix which sets out what could be provided to the donor for different values of donation as provided under (point 19 in the Policy narrative above).</p>

	<p>donor's money? f)Is it legal and is there any risk that it does not exist or will not actually be available to UJ now or in the future?</p>	<p>gather complete, reliable and corroborated information on a prospective donor.</p> <ol style="list-style-type: none"> <li>7. UJ's risk management and due diligence procedures do not end or cease once the decision is made to accept a donation.</li> <li>8. Thus in alignment with the above (7), the importance of written agreements with significant donors are drawn up, setting out the terms of acceptance and, how the funds are to be used.</li> <li>9. Well-drafted agreements mitigate the risk of a donor wanting to potentially add pressure an entity to carry out actions which are inconsistent with UJ's objectives.</li> <li>10. MOUs indicated that donors would allow UJ to withdraw from the relationship if the donor subsequently acts in a manner which is incongruous with UJ's objectives, harmful to UJ's reputation or is inconsistent with the basis for the original decision to accept the donation as defined in the MOU.</li> <li>11. UJ has access to sound legal advice and practice which are in place to determine whether the terms and conditions of an agreement are appropriately drafted to afford the right level of protection UJ. Securing this level of protection could, for example, require donors to disclose potential conflicts of interest as they arise.</li> </ol>	
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**27. History Table**

*Approved by MEC 4 December 2008*

*Amendment approved by MEC November 2010*

*Approved by MEC 18 February 2014*

*Approved by MEC 24 January 2023*

*Amendments to the Fundraising policy included a name change from Fundraising Policy to "Policy: Fundraising, Stewardship and Gifting" 24 January 2023*

*Subsequent Amendments in the Revised policy are as follows: Amendments: 1; 4 8; 10; 11; 12; 13; 14; 16; 17; 18; 19; 20; and 26.*