



**Giving to
The University of Hong Kong:
Principles on Donations**

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Supporting HKU

The University of Hong Kong (HKU) has counted on community support for its advancement since its inception. Donations from private individuals and corporations have played an increasingly important role in the development and operation of the University.

HKU is committed to excellence in teaching, research and knowledge exchange, and to the fundamental principles of academic freedom. As such, we welcome gifts from individuals, corporations and foundations to help us achieve our academic mission, and to enhance our programmes and services to the community. Fundraising at the University provides additional resources that augment the grants and subvention appropriated by the Government and other public agencies.

Founded in 1911, HKU is Hong Kong's oldest tertiary educational institution. Today, the University comprises 10 faculties and a graduate school. It takes an active role in strategic international alliances with universities and research institutions worldwide. There are over 28,000 students, about half of whom are undergraduate students. It has academic links with more than 400 overseas universities and plays host to over 9,000 international students from more than 50 countries. The University is committed to cultivating internationalism across the campus.

With the on-going support of members of the University and the community that the University serves, we are confident that HKU will continue to progress as an internationally competitive university of world-class standing and reputation.

<http://www.hku.hk>



General Principles on Donations

1. Donations are defined as voluntary contributions by corporate bodies or private individuals received and administered by the University in support of the University's objectives and activities.
2. Donations to HKU, under Section 88 of the Inland Revenue Ordinance, are tax-deductible as it is an educational institution of a public character (Cap 1053 University of Hong Kong Ordinance). The Inland Revenue Department has issued "A tax guide for charitable institutions and trusts of a public character" for reference by the public (www.ird.gov.hk/eng/tax/ach_tgc.htm).
3. Donations should predominantly be for teaching, research, knowledge exchange and other related activities in support of the University's vision and mission. They can be for general use solely at the discretion of the University or earmarked for general purpose or specific projects in academic research, scholarships, projects or campus development. Donations will be utilised in accordance with donors' wishes and be subject to the University's policies and procedures.
4. Apart from monetary gifts, donations can be non-monetary items as gifts-in-kind. Examples of gifts-in-kind are real estate, equipment, art, collectibles, books, publicly traded securities and sponsored visits for academic staff (e.g. air tickets, hotel accommodation) that represent value to the University.
5. The University will issue donation receipts to donors of monetary gifts. Whereas gifts-in-kind to the University are not eligible for tax deductions, they will be duly acknowledged by way of a thank-you letter.
6. When supporting conferences, seminars, etc., the donations should be offered to the University instead of individual staff members. The University has its own nomination and selection procedures in selecting suitable staff to use the donated items/services (e.g. air ticket, accommodation).
7. Apart from outright donations, the University also welcomes planned gifts such as bequests or beneficiary designations in a life insurance policy. Planned giving involves providing for a future gift to the University and enables the donor to leave a lasting legacy.
8. Donors who do not wish to have their identity published or otherwise made generally known can choose to remain anonymous. However, the donor's necessary details shall be made known to the concerned departments of the University and recorded in the donor database. In all cases, the University will establish the source of the donation.

9. There should be no conditions attached to a donation that would adversely affect the University's ability to carry out its functions fairly and impartially. The University values and will protect its autonomy, academic freedom and integrity, and will not accept donations when a condition of such acceptance would compromise these fundamental principles. The University will not accept donations it might reasonably expect could compromise its public image and reputation.
10. The University is committed to the free and open discussion of ideas and opinions. While the University upholds academic freedom, it should remain politically neutral. The University will not accept donations that carry any political requirements or criteria that may give rise to any perceived institutional endorsement.
11. Donors should expect no advantage of a material character in return, other than recognition and disposition of the gift in accordance with their wishes. Donors can be given nominal acknowledgement as recognition and should not be permitted to generate any direct financial gain as a result of supporting the activity or project. Any actual or perceived conflict of interest should be avoided and declared as and when they arise. Acceptance of a donation shall not in any circumstances give or be perceived to give the donor an unfair commercial advantage over others in the same trade, industry or profession.
12. Without the prior agreement of the University, donation drives in support of the University shall not be allowed. Any publicity items to be produced by the donor in a joint promotion should be agreed and approved by the University beforehand.
13. The Council is the ultimate authority on the acceptance of donations. In practice, the President and Vice-Chancellor or his/her designate is the delegated authority to accept donations. The Advisory Committee on Donations advises the Council on donation-related matters, including the formulation of donation policies and guidelines, the acceptance or otherwise of donations, and the utilisation of donations.
14. All donations should be used to support the mission of the University. Donations should be utilised in accordance with the agreed purposes and should be subject to the University's financial policies and audit procedures. If necessary, due to programme or organisational changes, alternative uses will be discussed with the donor or the donor's legal designate where possible. If the donor is deceased or legally incompetent, and the University is unable to contact a legal designate, the donation shall be used in a manner that is as consistent as possible with the donor's original intent.
15. As may be directed in donor agreements, annual or periodic reports shall be provided to donors for the purpose of donation accountability.

<http://www.giving.hku.hk/>

Code of Practice on Fundraising and Donations

This Code of Practice sets out a framework of parameters for fundraising and donation issues in order to achieve consistent standards and maintain institutional integrity in terms of ethics and operation procedures.

Statement of Ethics and Standards of Professional Practice¹

1. Integrity, honesty and professionalism are important values of the University in meeting the expectations of its benefactors. The following standards are to be observed:
2. Professional Obligations:
 - As representatives of the University, both within the community at large and internationally, University staff have a special duty to exemplify the best qualities of our institution and to observe the highest standards of personal and professional conduct.
 - We shall promote the merits of the University and of education generally, without disparaging other institutions.
 - Our words and actions embody respect for truth, fairness, free inquiry, and the opinions of others.
 - We respect all individuals without regard to race, colour, marital status, sex, sexual orientation, creed, ethnic or national identity, disability, or age.
 - We do not grant or accept favours for personal gain.
 - We shall avoid actual or apparent conflicts of interest and, if in doubt, shall seek guidance from the appropriate authorities.
 - We shall follow the law and those regulations affecting institutional advancement.
 - We shall uphold integrity in presenting the dignity of academia in donation matters, in terms of the level of donations and recognition, and exclusivity.
3. Solicitation and use of charitable funds:
 - We shall ensure that all solicitation materials correctly reflect the University's mission and its use of solicited funds.
 - We shall ensure that donors receive informed, accurate, and ethical advice regarding their potential gifts.
 - We shall ensure that contributions are used in accordance with donors' intentions.
 - We shall ensure proper stewardship of charitable contributions, including timely reports on the use and management of those funds.

¹ Adapted from versions produced by the Council for Advancement and Support of Education (CASE) and the Association of Fundraising Professionals (AFP).

4. Presentation of Information:

- We shall safeguard donors' privacy rights and confidential information.
- We shall adhere to the principle that all donor and prospect information created by or on behalf of the University is the property of the University and shall not be transferred or utilised except on behalf of the University.

A Donor Bill of Rights²

To assure donors and prospective donors may have full confidence in the causes they are asked to support and that philanthropy merits the respect and trust of the general public, the following rights are automatically bestowed upon all donors:

- Donors shall be informed of the University's mission, how the University intends to use donated resources, and of its capacity to use donations effectively and for their intended purposes.
- Donors shall be assured that their gifts shall be used for the purposes for which they were given.
- Donors shall receive appropriate acknowledgement and recognition.
- Donors shall be assured that the information regarding their donations is handled with respect and with confidentiality to the extent provided by law.
- Donors shall be assured that all relationships with individuals representing the University to the donor will be professional in nature.
- Donors shall have the right to request that their name be deleted from any mailing list that the University may intend to share.
- Donors shall be assured that they will receive prompt, truthful and forthright answers when making a donation.
- Donors shall be provided with ongoing stewardship to ensure that their philanthropic goals are met.

Enquiries:

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² Adapted from CASE's version