

**DIBRUGARH UNIVERSITY POLICY AND STANDARD OPERATING PROCEDURE  
FOR DONATION, FINANCIAL ASSISTANCE AND CONTRIBUTION RECEIVED  
FROM NON-GOVERNMENT BODIES, INDIVIDUALS, PHILANTHROPISTS, ETC.**

(As approved by the Executive Council, D.U. in its <sup>23+24</sup> 345 Meeting held on .....-03-2021 vide  
Resolution No. <sup>18</sup> .....)

**1. Commencement:**

The Policy shall be effective from date of approval and adoption by the Executive Council, Dibrugarh University.

**2. Introduction:**

2.1 The Dibrugarh University encourages the solicitation and acceptance of Donation, Financial assistance and contribution from Non-Governmental bodies, individuals, Philanthropists, etc., that enable it to fulfill the university's missions of teaching, research, extension and engagement.

2.2 There shall be a separate bank account for accepting such Donation, Financial assistance and contribution by the University. The account shall be supervised / maintained by an Independent Endowment Cell constituted by the Vice Chancellor, where the Vice Chancellor will be the Chairperson and the Registrar will be the Member Secretary. Both the Dean and the Registrar will be joint signatories of the Account. The Endowment Cell has the following members:

- (a) The Vice-Chancellor, Dibrugarh University – Chairperson
- (b) The Registrar, Dibrugarh University – Member Secretary
- (c) The Dean, R & D, Dibrugarh University – Member
- (d) Two Professors to be nominated by the Vice-Chancellor – Member
- (e) The Director, IQAC, Dibrugarh University – Member
- (f) The Director, CDC, Dibrugarh University – Member
- (g) The Public Information and Law Officer, Dibrugarh University – Member
- (h) One member each from the DUTA, DUOA, DUEA and Civil Society

2.3 The cell shall be known as “Dibrugarh University Endowment Cell.”

2.4 This document sets forth the University's procedures for acceptance of Donation, Financial assistance and contribution received by the University. All employees of the University must adhere to the following procedures pertaining to the proper processing of private donations. Failure to do so may subject the employee to disciplinary action, up to and including dismissal from service and / or personal liability.

2.5 This document does not apply to any association registered to the University.

2.6 This document does not apply to sponsored contracts, grants and cooperative agreements for research purposes.

2.7 The responsibility for accepting Donation, Financial assistance and contribution in the manner set forth in the Standard Operating Procedures rests with the



Dibrugarh University Endowment Cell. Appropriate documentation should be retained in the Cell and a copy should be provided to Alumni/Donor recording that the Donation, Financial assistance and contribution are received.

- 2.8 The Dibrugarh University Endowment Cell shall maintain the official database / records for storing of all, Donation, Financial assistance and contribution and pledges, and other data collected in support of the fundraising activities.

**3. Aim of the Endowment Cell (NEW PARAGRAPH):**

- 3.1 To help the students and faculty attain excellence and to provide them with the necessary support, including the best and most modern research facilities and educational infrastructure, developing new teaching methods and academic fields.
- 3.2 By making contributions, alumni and others take responsibility for ensuring the long term well-being of the University; their contributions will ensure future generations of students to benefit from a higher quality of education and allow our institution to make even greater contribution to the Public Good.
- 3.3 To engage in long-range planning with confidence that there will be resources necessary to complete important projects.

**4. Definitions:**

- 4.1 A **donation** is a contribution for charity, humanitarian aid, or to benefit a cause. A donation may take various forms, including money, alms, services, or goods such as clothing, toys, food, or vehicles.
- 4.2 A grant, unlike a gift, is normally a written agreement to carry out a specified project and may entail a tangible product, usually a technical report. A grant that requires a performance on the part of the University must be processed through established university procedures. A grant proposal that requires no performance on the part of the University, no technical report, and has no provisions for intellectual property and / or publication rights, may be in the name of the University and would be treated as a contribution.

**5. Donation, Financial assistance and contribution Acceptance:**

- 5.1 The University will assess the financial desirability of receiving assets as Donation, Financial assistance and contribution from potential donors without any direct quid pro quo and determine whether or not to accept a gift as offered. The University reserves the right to decline Donation, Financial assistance and contribution from which it will realise little or no gain. It may refuse Donation, Financial assistance and contribution that are offered for purposes that are inconsistent with its educational, research, and service missions. The University shall not accept Donation, Financial assistance and contribution that violate the University's ethical standard or those that require expenditure beyond their resources, that compromise the academic freedom of the University community or that involve unlawful discrimination based on race, religion, gender, age,



national origin, disability or any other basis prohibited by Central, state and local laws and regulations.

5.2 Taxes, if any, shall be borne by the donor.

## **6. Types of Funds / Grants, Gifts:**

- 6.1 When Donation, Financial assistance and contribution are transferred by wire, the date of Donation, Financial assistance and contribution is the day that the funds are deposited into the bank account of the Cell.
- 6.2 Cheques will be deposited to the bank account of the Cell.
- 6.3 Donation, Financial assistance and contribution of foreign currency will be valued at the Indian Rupee equivalent on the date the Donation, Financial assistance and contribution is received.
- 6.4 Donation of real estate may include developed property, undeveloped property, or donation subject to a prior life interest. Because real estate is a highly specialised field and numerous rules and regulations govern the transfer and disposition of donated properties, all potential donation of real estate are reviewed, and must be approved by the Competent Authorities of the University prior to recommending acceptance.
- 6.5 While making funds / grants, donor shall have to comply with all laws, rules, regulations of RBI, Government of India and Government of Assam. Donor shall have to submit PAN, Aadhar, and updated ITR, if any.

## **7. Fund Raising:**

- 7.1 The Dibrugarh University Endowment Cell is responsible for coordinating all fundraising activities of the University. The Cell has responsibility for overseeing the entire development process, including the identification, cultivation, solicitation, and stewardship of sources of private financial support for the University and the valuation, recording and acknowledgement of the same.
- 7.2 Prior to the initiation of a formal request for solicitation approval, the Cell is available to consult with those who wish to approach potential funding sources. The Cell will assess the appropriateness and timing of such a solicitation in light of institutional priorities and any known financial commitments by those considered to be potential donors.
- 7.3 Once a formal solicitation request has been approved by the Vice Chancellor, Dibrugarh University, the Cell will identify and evaluate prospects, suggest solicitation approaches, assist as appropriate in the solicitation process.
- 7.4 It is recognised that individuals, corporations, foundations, or other entities may themselves initiate contact with University faculty and staff regarding funding opportunities. While individual faculty members and staff are encouraged to answer questions and to discuss Donation, Financial assistance and contribution opportunities with potential donors, those enquiries must be reported promptly to the Cell. This information is critical to the overall coordination of fundraising and development activities.



**8. Deferred Gifts:**

Deferred gifts will benefit the University at some point in the future. Generally, these Donation, Financial assistance and contribution are either revocable (can be changed by the donor at any time) or irrevocable (cannot be changed by the donor once the gift is made). The benefits to the donor depend on both the type of gift and if the donor retains the right to modify the gift. Types of deferred Donation, Financial assistance and contribution include: simple bequests, charitable gift annuities, charitable remainder trusts, charitable lead trusts, life insurance, retained life estates, etc.

**9. Gifts of Real Property (Real Estate):**

Donation, Financial assistance and contribution of real property include improved and unimproved land, residences, condominiums, apartment buildings, rental property, commercial property, woodlands and farms. Donation, Financial assistance and contribution of real property can be valuable assets for furthering the missions of the University by enhancing the delivery of high quality teaching, research and extension and engagement activities and programs.

**10. Donation, Financial assistance and contribution that warrant further review and approval by the Vice Chancellor:**

- 10.1 Donation of personal property if they are not used by the University.
- 10.2 All donations of real or personal property subject to donor restrictions regarding the disposal of such property.
- 10.3 Any bargain sale of property where a gift donation element is associated with the acquisition of property by the University below its fair market value.
- 10.4 All donation of unusual items or gifts donation of questionable value.
- 10.5 All donation that require additional expenditures by the University.

**11. Refunding of Donation, Financial assistance and contribution:**

- 11.1 Very rarely, the University may feel it necessary to refund a Donation, Financial assistance and contribution either because it is in the best interest of the University to do so or because conditions agreed to in accepting the Donation, Financial assistance and contribution cannot or will not be met. A request for the refund must be sent to the Vice Chancellor for approval prior to making a commitment to the donor.
- 11.2 If the donor has filed a tax return claiming a charitable deduction for the Donation, Financial assistance and contribution they will need to contact their tax advisor to determine if they need to amend their tax return.

**12. Donation, Financial assistance and contribution from the University Faculty and Staff:**

Donation, Financial assistance and contribution of the University must meet the following criteria to deductible for tax purposes:



- 12.1 Charitable intent should be the primary reason for making the contribution.
- 12.2 The faculty or staff should not receive or expect to receive future remuneration from the Donation, Financial assistance and contribution.

**13. Conflict of Interest:**

All prospective donors - particularly those making large Donation, Financial assistance and contribution or planned Donation, Financial assistance and contribution are strongly urged to seek the assistance of personal legal and financial advisors in matters relating to their Donation, Financial assistance and contribution and the resulting tax and estate planning consequences. The University, in turn, follow its standard procedure in matters relating to acceptance of Donation, Financial assistance and contribution involving formal agreements and in other cases in which such involvement is warranted.

**14. Audit:**

The Account of the Cell shall be audited by the University Auditor.

**15. Other:**

- 15.1 In issues other than those covered under this policy, the Cell will recommend its decisions in compliance with the Dibrugarh University Act, the relevant statutes, ordinances, regulations and guidelines of the University.
- 15.2 The information relating to the utilisation of funds will be made available on the University website.

**16. Interpretation:**

- 16.1 In matters relating to interpretation of these Rules and in the process of its execution, the decision of the Executive Council shall be final unless other-wise, specifically included in these rules.
- 16.2 Notwithstanding anything contained in these rules, the Executive Council shall have the power to alter or modify and interpret any of the provisions of these rules.

**17. Removal of Difficulty:**

If any difficulty arises in the implementation or operation of any of the provision of these Rules, the Vice Chancellor may, from time to time, issue with the approval of the Executive Council, such general or special directions but not inconsistent with the provisions of these Rules, which appeared to be necessary for the purpose of removing such difficulty for furtherance of the objectives of this Policy.