



命名捐款的管理

Management of Donations for Naming Rights

不少機構，包括非牟利組織或慈善機構、學校及醫院等，經常以命名捐款方式籌款，即受助機構接受捐款後，將其所擁有或興建的大廈、學校、基金、甚至樹木等特定「資產」以捐款人¹的姓名命名。由於命名權是用以表揚捐款人對接受捐款機構所作的貢獻，故此在處理命名權一事上，如有任何被指偏私或不公的情況，不但會遭人批評處事不當，更有損機構聲譽。

本《防貪錦囊》是經參考過一些在這方面有豐富經驗的非牟利機構、學校、公營機構所採用的做法後所彙編而成，旨在就管理命名捐款事宜，向各機構提供一些最佳工作常規與監控措施。本《防貪錦囊》內的建議不能包括所有情況，亦非規範性。使用者應因應機構的組織、可用資源及工作需要，適當地採納或採用建議的各項措施；亦可與《防貪錦囊：慈善機構及籌款活動的管理》²一併參考。

廉政公署防止貪污處轄下的私營機構顧問組會應私營機構的要求，提供免費、保密並切合個別機構需要的防貪建議，包括如何執行本《防貪錦囊》建議的措施。如需更多資料，請以下列方法與該組聯絡：

電話：2526 6363

傳真：2522 0505

電郵：asg@cpd.icac.org.hk

¹ 捐款人包括個人或機構。

² 此《防貪錦囊》可於以下網址下載：http://www.icac.org.hk/en/prevention_and_education/pt/index.html

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為了妥善管理命名捐款活動，負責監管機構運作的董事會或議會必須制定一套政策與指引，以免出現處理不公之嫌。指引內容須涵蓋以下方面：

- ☐ 處理命名捐款時應注意的道德操守與誠信規定（第二章）。
- ☐ 接受命名捐款的指導性原則（第三章）。
- ☐ 可命名的資產類別（第四章）。
- ☐ 有權批核接受不同類別命名捐款的人員職級、命名的條款等（第四章）。
- ☐ 釐定不同類別資產的最低捐款額的政策與指引（第五章）。
- ☐ 物色及甄選不同類別資產的準捐款人的方法、準則與程序（第六章）。
- ☐ 捐款的用途及管理（第七章）。
- ☐ 須遵守的其他相關指引，例如：
 - 根據獎券基金手冊的規定，所有由獎券基金資助的項目的命名，都必須經社會福利署批核。
 - 關於學校的命名，辦學團體須遵守《教育條例》下有關學校註冊的規定，以及辦學團體與政府簽訂的服務合約中的其他條款。學校在接受捐款時，校董會／法團校董會必須遵守相關《資助則例》及／或通告的規定。

不少機構已採納一套適用於所有職員及董事會或議會成員的紀律守則³。如有需要，機構亦應就下列事項，提醒處理捐款命名事宜的人士，或提供進一步指引。

接受利益

- ☐ 禁止職員及董事會或議會成員因授予命名權而向任何捐款人士或準捐款人士索取或接受任何私人利益。

利益衝突

- ☐ 規定董事會或議會成員及所有職員須分別向董事會 / 議會和管理高層申報任何確實或被認為涉及利益衝突的情況（例如準捐款人是其中一名成員的家屬、親戚或私交友好），以及須妥善記錄利益衝突的申報。
- ☐ 規定任何涉及利益衝突情況的董事會 / 議會成員或職員，須避免參與一切相關的討論和決策過程，並且不應向有關成員 / 職員發放任何相關資料（例如：其他捐款人的捐款金額）；以及須妥善記錄所採取的改善措施。

³ 範本載於《防貪錦囊：非政府機構的管治及內部監控》附錄一及二。

機構可參考以下指導原則，制定物色命名捐款人及接受命名捐款的政策。

3.1 基本原則

- ☐ 應考慮捐款人的業務或行業性質、專業或聲譽、成就或對社會的貢獻等，以確保接受捐款不會對機構宗旨或形象或命名資產／項目構成負面影響。
- ☐ 捐款人的財富來源(亦即捐款)不應令人生疑。
- ☐ 接受捐款不應令機構對捐款人士或任何相關人士欠下人情而須有所回報（有關命名除外），亦不應給予或被視為給予捐款人或任何相關人士在與機構的業務往來上，有不公平的優勢（例如：商業機構的捐款在任何情況下不應被人理解為對將來業務機會的誘因）。例子包括：
 - 學校方面，捐款與任何學生或入學申請者現時或日後的資格、排名或所獲的對待不應有任何關連；除非在非常特殊的情況及有迫不得已的理由，學校不得接受營辦商／供應商任何形式的捐款。
 - 社會福利機構方面，捐款人或與捐款人有關的人士在獲機構分配及提供服務時不應獲得優待，以免對其他服務申請人或使用者造成不公。

3.2 捐款的性質及詳情

- ☐ 除了有關命名外，捐款不應附帶其他不合理或與機構宗旨不符的條件，或其他可能會影響機構全面及公正地履行職責的要求。
- ☐ 接受捐款及授予命名權不會令機構感到尷尬或聲譽受損。
- ☐ 接受捐款及授予命名權不應引致利益衝突或被視為涉及利益衝突的情況。

3.3 偏離指導原則的情況

- ☐ 機構應列明那些命名捐款的資產類別和價值可無須一定遵從上述原則（例如：有關樹木或小型裝置等較不重要的資產的命名）。

為確保機構中可接受捐款命名的資產獲得妥善管理，董事會或議會應：

- ☐ 認定及編纂一份可作命名的資產或物品清單，包括：
 - 建築物、社區服務中心或設施，例如學校、老人院、復康中心、營地、道路或公園；
 - 建築物內的設施（例如禮堂或活動室）；
 - 建築物或設施內的固定資產（例如裝置、設備、樹木等）；及
 - 項目或基金等無形資產。
- ☐ 制定命名權的管理政策及指引，內容須包括：
 - 不同類別資產命名權的最低捐款額，或用來釐定最低捐款額的準則（第五章）；
 - 籌募命名捐款的方法（第六章）；
 - 就命名建議向相關持份者（如學校的家長教師會、舊生會、教師等）徵詢意見；及
 - 審批權（例如：辦學團體／校董會／法團校董會／監管組織）。
- ☐ 為不同類別的資產命名訂立條款和條件（例如命名是否設有時限，以及已命名建築物內的設施的命名權的處理）。

為公平對待所有在同一時間有意取得某資產（例如建築物、學校）命名權的捐款人，董事會或議會應：

- ☐ 制定指引（第5.1和5.2段），以釐定不同類別資產所要求的最低捐款額。
- ☐ 訂立有權批核最低捐款額的人員職級（例如重大的命名權的最低款額必須經董事會或議會批核）。

5.1 釐定最低捐款額的準則與方法

以下是一些在處理捐款命名有豐富經驗的機構所採取的準則和做法：

- ☐ 就主要項目或資產（例如新建築物、學校或研究中心）而言，將最低捐款額設定為有關項目、建設工程或購置費用總額的某個百分比（例如20%至50%）⁴。
- ☐ 就建築物內的設施（例如禮堂、課室或實驗室）而言，將最低捐款額設定為已分配成本的某個百分比或全數（例如其中一個分配成本的方法是以樓面面積按比例分攤）。
- ☐ 就較小型的固定資產或物品（例如設備或傢俬）而言，以購置成本作為最低捐款額，如果未能估計成本（例如樹木），則以批核人員所訂的合理數額作為最低捐款額。
- ☐ 就無形物品（例如某一項目或學習計劃）而言，盡量以客觀的方法釐定最低捐款額（例如在一段指明的時間內所支出的開辦及營運成本的某個百分比）。

⁴ 舉例來說，根據政府的《總務規則》，若有捐款人對政府建築項目作出捐助，該建築項目可以其名字命名。但捐款一般須不少於總工程費用的50%。

5.2 其他因素與準則

- ☐ 制定指引和準則，以便因應各種特別情況或其他因素而對命名的最低捐款作出調整，例如：
 - 獲命名資產的性質、目的、普及程度，以及使用者的特性（例如學校的命名權一般較受捐款人歡迎）；
 - 資產的地點（例如位於顯明位置的建築物比在偏遠的更能吸引較大筆的捐款）；
 - 當前的經濟環境（例如在經濟衰退期間，人們對捐款亦會更為審慎）；
 - 需要捐款的緊急程度（例如項目正緊急需要資金）；
 - 因命名所得的無形利益（例如鑑於捐款人的聲譽／地位，命名可如何為有關機構、計劃、使用者及／或整體社會帶來利益）；
 - 捐款人與機構長久以來建立的關係及其對機構的貢獻，包括過往給予機構的捐贈記錄及／或個人參與機構活動的貢獻；及
 - 捐款人的成就及對社會的貢獻。
- ☐ 假如機構可能會考慮以非捐款的特別理由（例如藉以表揚個人／機構的成就及其對社會或受助機構的貢獻），而將資產（例如學校、建築物等）以個人／機構的名字命名，機構須認真研究有關建議的理據，例如資產命名可如何為使用者（以學校為例，使用者是學生）及／或整體社會帶來利益。機構應按每宗個案本身的情況作出考慮。

物色與甄選命名捐款人，向來都是一項敏感的工作。某些機構會直接聯絡準捐款人，而其他機構則會經過一輪公開或局限性甄選以揀選捐款人。各種方法詳列如下：

- ☐ 對於不同類別的命名權，應制定物色與甄選捐款人的方法與程序，其中包括：
 - 公開邀請捐款（第6.1段）；
 - 向在特定名單上的準捐款人募捐（例如董事會或議會成員、獲董事會或議會提名的人士、所有現有的捐款人或機構贊助人或任何已表達有意作命名捐款的人士等）（第6.2段和第6.4段）；
 - 向目標捐款人或某些準捐款人發出私人邀請，而每次只向一人作出邀請（一般只會在機構認為需要就主要命名權事宜接觸具社會地位、德高望重的捐款人時進行，例如新建築物或學校，而每次只向一人作出邀請，以示尊重和誠意（第6.3段））；及 / 或
 - 只應有意作命名捐款的人士的要求（對於某些類別的命名權，機構不會主動物色或邀請他人捐款；但如有人提出要求，則會予以考慮）。

6.1 公開邀請

- ☐ 公開邀請命名捐款（例如在機構網頁上邀請）。
- ☐ 在邀請中提供相關資料（例如接受命名捐款的資產或物件；表達意向的時限及方法；以及要求的最低捐款金額）。
- ☐ 機構經捐款人同意後，可於機構網頁內刊登獲選捐款人的姓名和捐款金額。

6.2 局限性邀請

- ☐ 訂明甄選準捐款人的準則（例如只限於校友會或現任和卸任董事會及議會成員）。
- ☐ 編製一份準捐款人名單，供相關人員批核並發出邀請。

6.3 私人邀請

- ☐ 參考指導原則（第三章）的規定，就主要命名權（例如：建築物和學校）訂立準捐款人的準則。
- ☐ 與指定的準捐款人接觸前，須預先尋求董事會或議會的批准。
- ☐ 規定負責人員須記錄與個別捐款人接觸的詳情，包括擬捐助金額和任何附帶條件，以及就接受與否尋求董事會或議會的批准。
- ☐ 確保發出邀請和雙方接觸的資料必須保密，並限制資料只可向有需要知情的人士披露。

6.4 向董事會 / 議會成員提出局限性邀請

某些機構的政策是，將一些重要的命名權（例如：建築物和學校）保留給董事會或議會成員，以表彰他們對機構的貢獻或貫徹過往的傳統。此外，命名權亦可賦予董事會或議會成員提名的人士。為確保做法公平，董事會或議會應考慮下列各項因素：

- ☐ 考慮公眾人士當時對公平公正的訴求，不時檢討這項政策，確保此政策有充分理據和對機構最為有利。

- ☐ 訂立清晰的甄選準則（例如服務年資較長或對機構或社會有相當貢獻的人士、以及所提出的捐款金額等，可獲優先考慮），並按照有關準則考慮各捐款建議（第6.5段）。
- ☐ 採用本《防貪錦囊》中的建議措施，包括按照既定準則（第五章）釐定不同類別資產的最低捐款金額，以增加甄選過程的公平性。
- ☐ 如董事會或議會決定按照建議捐款金額授予命名權，應採取措施以確保做法公平，例如規定所有準捐款人遞交的捐款建議須放入密封信封內，並由適當職級的指定人員同時開啟。

6.5 評審捐款建議

- ☐ 委任一個由高層職員組成的委員會，根據既定甄選準則評審捐款建議。
- ☐ 接受捐款建議和任何捐款的附帶條件前須先向董事會或議會取得批准。



機構應有一套良好的管治及內部監控制度，確保所獲捐款（包括命名捐款）得以妥善運用⁵。就命名捐款而言，機構尤其須：

- ☐ 就命名捐款的運用制定政策與指引，例如：
 - 除獲得捐款人的准許外，為既定目的（例如興建建築物）而籌得的款項只可用於既定用途上；及
 - 學校收取的捐款只可用作教育用途；如捐款是給予現有學校，應訂明捐款是給予學校，而不是學校的辦學團體。
- ☐ 設立機制，監督所獲捐款的運用情況，包括：
 - 製備一本記錄冊，列明所獲得捐款之詳情（例如捐款人姓名、捐款人與機構的關係、收取捐款日期、捐款目的、批核人員批准收取捐款的日期，以及日後如何處置捐款）；
 - 確保捐款只用在既定用途上；及
 - 須在機構的財務報告中對所獲捐款及其用途作出交代；如屬特別項目（例如建築物、學校等），則須在項目帳目中作出交代。

⁵ 本《防貪錦囊》的目的，並不在詳細談論機構的整體管治及內部監控制度。讀者如欲探討這個課題，可參考廉政公署刊物《防貪錦囊：非政府機構的管治及內部監控》及《防貪錦囊：學校管治與內部監控》。

本《防貪錦囊》提供的建議只作一般指引。任何人士因為本《防貪錦囊》的內容而作出或放棄作出任何行動而招致損失，廉政公署不會負上任何法律或其他責任。

INTRODUCTION

Acceptance of donations for naming rights (i.e. donations made on the condition that the receiving organization will name a specified “asset”, such as a building, a school, a fund, or even a tree after the donor¹) is a common fund-raising activity for many organizations, including non-profit making organizations or charities, schools, and hospitals. As naming rights are often associated with recognition of the named donor’s contribution to the receiving organization, any perceived favouritism or unfairness in the handling of naming rights would not only invite criticism of impropriety but also adversely affect the organization’s reputation.

This Best Practice Checklist is developed from the result of a research on the practices adopted by some well-established non-profit-making organizations, schools, and public organizations. It aims at providing a list of best practices and safeguards for the management of naming donations. The recommendations in this Checklist are by no means exhaustive or prescriptive. Organizations are advised to adopt and adapt the recommended practices as appropriate to suit their respective organizational structure, resource capability and operational needs. They are also advised to read this Checklist in conjunction with the **“Best Practice Checklist: Management of Charities and Fund-Raising Activities”**².

The Advisory Services Group of the Corruption Prevention Department of ICAC stands ready to provide free, confidential, and tailor-made corruption prevention advice to private organizations on request, including the ways to implement the recommended practices in this Checklist. For further information, please contact the Group at:

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¹ A donor may be a person or an organization.

² The Checklist is available for download at: http://www.icac.org.hk/en/prevention_and_education/pt/index.html

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To ensure that donations for naming rights are properly managed to avert perception of unfair handling, the Board or Council overseeing the operation of the organization should lay down policies and guidelines, covering the following aspects:

- ☐ Ethical conduct and probity requirements in dealing with donations for naming rights (Chapter 2).
- ☐ Guiding principles for acceptance of donations for naming rights (Chapter 3).
- ☐ The types of assets permissible for naming purpose (Chapter 4).
- ☐ The approving authorities for acceptance of donations for naming rights, terms and conditions for naming, etc. (Chapter 4).
- ☐ Policies and guidelines governing the ways to determine the minimum amount of donation for the various types of assets (Chapter 5).
- ☐ The methods, criteria and procedures for sourcing and selection of potential donors for the various types of assets (Chapter 6).
- ☐ The use and management of the donations received (Chapter 7).
- ☐ Reminder of other relevant guidelines that should be complied with, for example:
 - The Lotteries Fund Manual requires naming of projects funded by the Lotteries Fund to be approved by the Social Welfare Department.
 - In the naming of schools, school sponsoring bodies are required to meet the stipulated requirements for school registration under the Education Ordinance, as well as other conditions laid down in the service agreements signed between the school sponsoring bodies and the Government where applicable. For the acceptance of donations by schools, School Management Committees / Incorporated Management Committees are required to follow the requirements as laid down in the relevant Codes of Aid and / or relevant circulars, where applicable.

It is presumed that organizations have already adopted a Code of Conduct applicable to all staff and the Board or Council members of the organization³. Where necessary, reminders or further guidelines, as those recommended below, should be provided to those involved in the handling or consideration of donations for naming rights.

Acceptance of Advantage

- ☐ Prohibit the staff and the Board or Council members from soliciting or accepting any personal advantage from any donors or potential donors for the granting of naming rights.

Conflict of Interest

- ☐ Require the Board or Council members and the staff to declare to the Board/ Council and senior management respectively any actual or perceived conflict of interest (e.g. the proposed donor is a member or a relative or a close personal friend of the member), and properly document the declared interest.
- ☐ Require any Board or Council member or the staff having a conflict of interest to abstain from all related deliberation and decision-making processes, and withhold the sending of any related information (e.g. offers by other donors) to the member / staff concerned, with proper documentation of the mitigating action taken.

³ See sample at Appendix 1 and Appendix 2 of the "Best Practice Checklist: Governance and Internal Control in Non-Governmental Organizations" published by the ICAC.

In setting the policies for sourcing and acceptance of donations for naming rights, organizations may take into account the guiding principles detailed below.

3.1 Basic Principles

- ☐ The nature of business or trade of the donor, his profession or reputation, achievement or contribution towards the society at large, etc. should be taken into consideration to ensure that it will not have an adverse impact on the objectives or image of the organization or on the asset / project to be named.
- ☐ The donor's source of wealth (and hence the donation) should not be dubious.
- ☐ Acceptance of the donation should not place the organization in an obligatory position to the donor or any related party (other than granting of the naming right) and give, or be perceived to give, the donor or any related party an unfair edge over others in obtaining services from or business dealings with the organization (e.g. offers of donations from commercial concerns should not be interpreted in any way as inducements for future business opportunities). For example:
 - For schools, there should be no connection between the donation and any student's / student applicant's standing / treatment or possible future standing / treatment in the school, and schools should not accept donations in any form from trading operators / suppliers unless under very exceptional circumstances, with justification of compelling reasons.
 - For social welfare organizations, the donor, or parties related to the donor, should not be given preferential treatment in allocating and providing social services that would be unfair to other social service applicants / recipients.

3.2 Nature and Circumstances of the Donation

- ☐ There should be no other unreasonable conditions attached to the donations other than the naming right to be granted, or conditions which are incompatible with the organization's objectives, or other requirements that may affect the organization's ability to perform its functions fully and impartially.

- ☐ Acceptance of the donation and the granting of the naming right must not cause embarrassment to the organization or bring it into disrepute.
- ☐ Acceptance of the donation and granting of the naming right should not give rise to a conflict of interest or perceived conflict of interest.

3.3 Deviations from the Guiding Principles

- ☐ Organizations should specify the types of assets and values of donations for naming rights which may warrant deviations from the guiding principles (e.g. the naming of insignificant assets, such as trees or minor fixtures).

To ensure the organization's assets for naming rights are properly managed for the purpose of sourcing donations, it is advisable for the Board or Council to:

- ☐ Identify and draw up a list of the assets or items that the organization is prepared to offer for naming rights, which may include, for example:
 - buildings, community service centres, or facilities, e.g. schools, elderly homes, rehabilitation centres, camp sites, roads, or parks;
 - facilities within a building (e.g. halls or function rooms);
 - fixed assets within the building or facilities (e.g. fixtures, equipment, trees); and
 - intangible assets or items such as projects or fund.
- ☐ Lay down policies and guidelines for the management of naming rights, including:
 - a schedule of minimum donations or criteria for determining the minimum donations for different types of assets (Chapter 5);
 - the methods for raising donations for naming rights (Chapter 6);
 - the need to consult with relevant stakeholders (e.g. in case of schools, Parent-Teacher Association, alumni, teachers, etc.) on proposals relating to naming rights; and
 - the approving authorities (e.g. the School Sponsoring Body / School Management Committee / Incorporated Management Committee / Governing Body).
- ☐ Lay down the terms and conditions for different types of assets (e.g. any duration of the naming, and the naming rights of facilities within a named building).

To ensure fairness to donors who may show interest in the naming right of an asset (e.g. a building, school) at the same time, the Board/Council should.

- ☐ Lay down guidelines (Sections 5.1 & 5.2) for determining the minimum donations expected for the various types of assets.
- ☐ Set out the approving authorities for the minimum donations (e.g. major naming rights to be approved by the Board or Council).

5.1

Criteria and Methods for Determining Minimum Donations

The methods set out below are the criteria and practices adopted by some well-established organizations:

- ☐ For a major project or asset (e.g. a new building, school, or research centre), set the minimum donation at a specified percentage of the total cost of the project, capital work, or acquisition (e.g. 20% to 50%)⁴.
- ☐ For a facility (e.g. a hall, room or laboratory) within a building, set the minimum donation at a specified percentage or the whole of its allocated cost (e.g. one method of allocation would be according to the floor area on a pro rata basis).
- ☐ For smaller fixed assets or items (e.g. an equipment or furniture), set the minimum donation at its acquisition cost, or if the cost cannot be estimated (e.g. a tree), a reasonable sum determined by the appropriate approving authorities.
- ☐ For intangible items (e.g. a project or programme of study), set the minimum donation using an objective method as far as practicable (e.g. a percentage of the set-up and operating cost incurred in a specified period of time).

⁴ For example, under the General Regulations of the Government, a donor to a Government building project may, in return for his / her contribution have the building project named after him / her. Such privilege would normally be granted if the donation is not less than 50% of the total project cost.

5.2 Other Factors and Criteria

- Lay down guidelines and criteria based on which the laid down minimum donations may be adjusted to cater for special circumstances or other factors, such as:
 - the nature, purpose and popularity of the asset for naming and characteristics of its users (e.g. in general, the naming right of a school is more appealing to donors);
 - location of the asset (e.g. a building located at a conspicuous site may attract a higher amount of donation than one in a remote area);
 - prevalent economic situation (e.g. donors may be less generous in a flagging economy);
 - urgency in the need for donation (e.g. a project has an urgent funding problem);
 - intangible benefits from the naming (e.g. how the naming, given the donor's reputation / status, may benefit the organization, the project, its users, and/or the community at large);
 - the donor's established long term relationship with and contribution towards the organization, including his / her past donation track records with the organization and / or his / her personal involvement in the organization's activities; and
 - the donor's achievement and contribution towards the society.
- If an organization may consider proposals to name an asset (e.g. a school, a building) after an individual / organization for special reasons other than monetary donations (e.g. in recognition of the achievement and contribution of the individuals / organizations towards the society or the receiving organization), it should carefully consider justifications for the proposal, e.g. how the naming of the asset can benefit the users (e.g. in the case of a school, the students) and / or the community at large. Each case should be considered on its own merits.



The sourcing and selection of donors for naming rights is a sensitive process. Some organizations approach potential donors direct while others select donors through a process of open or restricted competition. The different methods and the measures to take are detailed below.

- ☐ For different types of naming rights, lay down the methods and procedures for sourcing and selecting donors, which may include:
 - open call for donations (Section 6.1);
 - appeal to a designated group of potential donors (e.g. the Board or Council members, persons nominated by them, all existing donors or sponsors of the organization, or those who have expressed interest in donation for naming rights, etc. (Sections 6.2 & 6.4));
 - private invitation to a target donor, or a few prospective donors, one at a time (this method is usually adopted for major naming rights, e.g. for a new building or school, for which the organization considers it necessary to approach prestigious donors of social standing, one at a time, in order to show respect and sincerity (Section 6.3)); and / or
 - in response to requests only (the organization will not proactively source or invite donations for certain types of naming rights but may consider the offer when one is made).

6.1 Open Invitation

- ☐ Invite donations for naming rights openly (e.g. on the organization's website).
- ☐ Provide the relevant information in the invitation (e.g. the asset or item for naming right donation, the time frame and method for expression of interest and, the minimum amount of donation expected).
- ☐ Publicize the name of the selected donors and the amount of donations on the organization's website afterwards with the consent of the donors.

6.2 Restricted Invitation

- ☐ Specify the criteria for selection of potential donors (e.g. restricted to members of the alumni or existing and past Council members).
- ☐ Compile a list of the potential donors for approval by the appropriate authority for sending invitation.

6.3 Private Invitation

- ☐ Lay down the criteria for identification of potential donors for major naming rights (e.g. buildings and schools), taking into consideration the Guiding Principles (Chapter 3).
- ☐ Seek the approval of the Board or Council before approaching the potential donor(s) identified.
- ☐ Require the staff responsible to record approaches to single donors, including their proposed amount of donations and any conditions attached, and seek the Board / Council's approval for acceptance.
- ☐ Protect the confidentiality of the invitations and contacts, and restrict the information to the need-to-know.

6.4 Restricted Invitation to Board / Council Members

It is the policy of some organizations to reserve important naming rights (e.g. of buildings or schools) for their Board or Council members, in recognition of their contributions to the organization or as a tradition. The naming rights may also be extended to persons nominated by the Board or Council members. To ensure such cases are handled in a fair manner, the Board or Council may take the following points into consideration:

- ☐ Review this policy from time to time to ensure that it is well-justified and most beneficial to the organization, taking into account the public expectation of openness and fairness at the time.

- ☐ Lay down clearly the selection criteria (e.g. giving priority to the one more senior in years of service or the one with well recognized contribution to the organization or community and the amount of donations offered), and consider the proposed donations according to these criteria (Section 6.5).
- ☐ Enhance fairness of the process by adopting the recommended practices in the Checklist, including the setting of the minimum donation for the various types of assets in accordance with the predetermined criteria (Chapter 5).
- ☐ Take steps to ensure there is a fair process if the Board or Council decides to grant the naming rights based on the amount of donation offered (e.g. requiring the potential donors to submit their offers in sealed envelopes to be opened at the same time by designated staff members of the appropriate level).

6.5 Evaluation of Donation Offers

- ☐ Appoint a panel comprising senior members of staff to consider the donation offers according to the laid down selection criteria.
- ☐ Seek approval from the Board or Council for acceptance of the offer and any conditions attached to the donation.

The organization should have sound governance and control systems in place to ensure the proper use of all the donations it receives⁵, including naming donations. In respect of naming donations, the organization should in particular:

- ☐ Lay down policies and guidelines regarding the use of the naming donations, for example:
 - donations raised for a stated purpose (e.g. construction of a building) should be used for the stated purpose only unless with the consent of the donors; and
 - donations received by schools should serve for educational purposes, and if the donation is given to an existing school, it should be specified that the donation should be given to the school and not the School Sponsoring Body.
- ☐ Lay down the monitoring mechanism on the use of the donations received, including:
 - keep a register setting out the details of the donations received (e.g. donor's name, donor's relation with the organization, date of receiving donations, purpose of donations, date of approval for receiving donations by approving authorities, and subsequent disposal of donations);
 - ensure the donations are used for the stated purpose; and
 - properly account for the donations received and their use in the organization's financial reports, and for special projects (e.g. a building, school), the project account.

⁵ It is not the purpose of this Checklist to cover an organization's overall governance and internal control systems. For this subject, readers may refer to the ICAC publications: "Best Practice Checklist: Governance and Internal Control in Non-Governmental Organizations" and "Best Practice Checklist: Governance and Internal Control in Schools".

DISCLAIMER

The recommendations contained in this Checklist are for general guidance only. The ICAC will not accept any liability, legal or otherwise, for loss occasioned to any person acting or refraining from action as a result of any material in the Checklist.



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