

POL-FIN-02-V01

Sustainability in Donations and Funding Policy

This policy outlines UNITAR's commitment to sustainable, ethical, and legally compliant practices in managing donations and funding. It ensures transparency, accountability, and alignment with Malaysia's legal and regulatory frameworks, including civil and Shariah law.

UNITAR shall uphold the following principles:

- **Transparency**: All donations must be documented, traceable, and reported in accordance with financial governance standards.
- Accountability: Funds must be used for their intended purpose, with regular audits and donor reporting.
- **Sustainability**: Donations should support long-term institutional goals, including education, research, student welfare, and infrastructure.
- Compliance: All fundraising and fund management activities must comply with:
 - Malaysian Anti-Corruption Commission (MACC) Act 2009 to prevent corruption and abuse of funds.
 - o Income Tax Act 1967 for tax-deductible donations.
 - o Civil and Shariah Law for waqf and zakat-based contributions