Gifts and Benefits Policy

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<th>Approving authority</th>
<th>Finance, Resources and Risk Committee</th>
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<td>Approval date</td>
<td>17 November 2014</td>
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<td>Advisor</td>
<td>Howard Ward</td>
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Description

The Policy sets out the conditions under which gifts or benefits may be accepted or given by members of the University and the requirements in relation to recording certain gifts received or given. It does not apply to corporate fund-raising activities undertaken through the Office of Development and Alumni.

Related documents

- Assets Policy
- Code of Conduct
- Gifts Form
- Fringe Benefits Tax (FBT) Guidelines
- Hospitality Provided by the University

External Links:

- Public Service Commission – Directive No. 22/09
- Department of Education, Training and Employment – Guidelines for Receiving Gifts and Benefits

1. DEFINITIONS

Gifts and benefits are defined as any item of value, including goods, services or hospitality received by a member of the University, as a consequence of their employment at the University, other than those received from the University as part of their employment terms. Gifts received by staff while overseas on University business and gifts received by staff from international visitors that are not retained and displayed on University premises are covered by this Policy. Gifts and benefits may be reportable or non-reportable.

Reportable ones are those that should be registered because they exceed the required threshold of $150 specified by the Public Service Commission.

Non-reportable ones are those below $150 that don’t have to be reported and included in a gift register.

2. POLICY

2.1 Receiving Gifts

A University officer shall not:

- solicit any gift or benefit from any external party in connection with their official functions or duties.
accept any gift or benefit, if the gift or benefit could be perceived to create or actually creates a conflict of interest in the staff member’s performance of their official functions or duties;

accept any gift of money or benefit by way of loan, or similar funding, for any functions or duties performed or not performed.

2.2 Acceptance of Gifts

Other than gifts or benefits specified in 2.1 above a University officer may accept a gift or benefit (including hospitality) subject to the following requirements:

- Fair value over $300 (reportable) - In the case of a gift or benefit with a market value of more than $300 the gift is accepted on behalf of the University and may only be retained (something with lasting value) or accepted (hospitality, entertainment etc.) by the officer receiving the benefit with the agreement of a member of the University Executive Group or the Chief Financial Officer. It must be included in the gift register.

- Fair value between $150 and $300 (reportable) - In the case of a gift or benefit with a market value of between $150 and $300 the gift may be retained or consumed by the staff member with the agreement of their line manager. It must be included in the gift register.

- Fair value up to $150 - In the case of a gift or benefit with a market value up to $150 the staff member can retain or accept the benefit without approval and it does not need to be included in the gift register. However, when a staff member receives a number of gifts or benefits from the same donor over one financial year, with an aggregate market value in excess $300, then each individual gift or benefit becomes reportable and must be included in the gift register.

- It is the responsibility of the staff member concerned to provide the details of reportable gifts received to the Manager, Financial Accounting for recording in the gift register. The staff member will provide information about the item itself (for tangible gifts that become the property of the University), and any additional details about the item, to the Manager, Financial Accounting to determine whether it requires entry into the University’s Asset Register.

- FBT applies to all gifts/hospitality benefits received that exceed the relevant FBT threshold and will be included in the University FBT return. The applicable FBT liability amount will normally be borne by the individual staff member. However, the Chief Financial Officer, based on a recommendation from the relevant Head of Element, has discretion to approve the FBT being borne by the University.

Where a member of staff is uncertain whether a particular gift exceeds a valuation threshold the details should be forwarded to the Chief Financial Officer for review.

2.3 Recording of Reportable Gifts

A staff member receiving or giving a reportable gift as set out in section 2.2 shall complete a Gift Form and forward it to the Manager, Financial Accounting within fourteen days of receipt or giving of the gift. The Manager, Financial Accounting will update the Gift Register and ensure that any gift is recorded as an asset of the University in accordance with the current asset recognition threshold. Where the appropriate approval has been received for the personal retention of a gift by a staff member, the Manager, Financial Accounting will retain a copy of this approval on file with the gift register.

2.4 Giving of Gifts

Gifts other than those of nominal value (not more than $150) shall not be given to any external party without prior approval of the relevant Head of School/Element. Any gift or benefit provided must be for official purposes and be linked to a benefit or strategy of the University. In no circumstances may assets of the University be given as a gift (refer Assets Policy).

3. POLICY GUIDELINES

A gift or benefit should not be accepted if the purpose is to obtain favours from the staff member or intended to place them under some obligation.
A gift or benefit is unacceptable if the giver’s aim is to influence the way a staff member carries out their duties and induces them to act in a way that is contrary to the known rules of honesty and integrity.

A gift or benefit is acceptable if it is offered on the understanding that it does not place or appear to place a staff member under any obligation and is not offered as a payment for anything a staff member would do as a University employee.

In determining whether it is appropriate to accept a gift or benefit consideration needs to be given about why the gift was made and the public perception of acceptance. Staff should discuss these matters with their supervisor prior to accepting a gift or benefit.