

## Gifts and Benefits Policy

<b>Approving authority</b>	Finance, Resources and Risk Committee
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<b>Document URL</b>	<a href="http://policies.griffith.edu.au/pdf/Gifts and Benefits Policy.pdf">http://policies.griffith.edu.au/pdf/Gifts and Benefits Policy.pdf</a>
<b>TRIM document</b>	2017/0000450
<b>Description</b>	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](#)

[Conflict of Interest Policy](#)

[Gifts Form](#)

[Hospitality Provided by the University](#)

[Financial Management Practice Manual - FBT](#)

### External Links:

[Public Service Commission – Directive No. 22/09](#)

[Department of Education, Training and Employment – Guidelines for Receiving Gifts and Benefits](#)

[\[Definitions\]](#) [\[Policy\]](#) [\[Policy Guidelines\]](#)

## 1. DEFINITIONS

**Gifts and benefits** are defined as any item of value, including goods, property, money, travel, entertainment, 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 gift includes:

- any of the items listed above with a value that exceeds \$150 (this threshold is specified by the Public Service Commission); or
- a series of such gifts received from a single donor or made to a single recipient within a calendar year, where the total value is more than \$150.

**Non-reportable** ones are those below \$150 that do not meet the 'reportable gift' definition above.

**University Officer** includes a staff member of the University or an officeholder at the University such as council members. A University Officer is also referred to as a 'recipient' for the purposes of this policy.

## 2. POLICY

### 2.1 Purpose & Objectives

This policy aims to provide guidance on the ethical considerations and procedures involved in the giving and receiving of gifts and benefits in the University environment.

This policy also furthers the fundamental ethical principles stipulated in the University's Code of Conduct, particularly:

- Integrity and impartiality; as well as
- Accountability and transparency.

Any breaches of the policy will be dealt with in line with actions set out in the University Code of Conduct.

### 2.2 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;
- accept a gift of influence or any monetary gift such as cash, cheques, money orders, direct deposits and the like.

### 2.3 Acceptance of Gifts

Other than gifts or benefits specified in Section 2.2 above, a University Officer may accept a gift or benefit subject to the following requirements:

Fair Value of Gift (i.e. Market Value)	Requirement	Treatment in the Gift Register
\$300 and over	May only be retained or accepted by the University Officer receiving the benefit with the agreement of a member of the University Executive Group or the Chief Financial Officer.	Reportable in the Gift Register
Between \$150 and \$300	The gift may be retained or consumed by the University Officer with the agreement of their line manager.	Reportable in the Gift Register
Up to \$150	The University Officer can retain or accept the benefit without approval and it does not need to be included in the gift register.	One-off gift: not reportable in the Gift Register
	However, when a University Officer receives a number of gifts or benefits from the same donor over one financial year, with an aggregate market value in excess of \$150, then each individual gift or benefit becomes reportable and must be included in the gift register.	More than once: Reportable in the Gift Register

Please note the terminology used above: a gift which is something of lasting value would be 'retained' whereas a gift which comprises hospitality or entertainment would be 'consumed' or 'accepted'.

## 2.4 Tax & Reporting Obligations

Reportable gifts must be recorded in the Reportable Gift Register. It is the responsibility of the University Officer concerned to provide the details of reportable gifts received to the Tax & Assets Manager in Financial Control for recording in the gift register. The University Officer will provide information about the item itself and any additional details about the item to the Tax & Assets Manager to determine whether it requires entry into the University's Asset Register (refer to Section 2.4).

Fringe Benefits Tax ('FBT') applies to all gifts and / or 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 University Officer. 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. FBT is payable regardless of the fact that the gift was provided by a third party. It is the responsibility of the University Officer concerned to provide details of the gifts to the Tax & Assets Manager in Financial Control to ensure that the appropriate FBT amount is costed into the University's FBT return.

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

## 2.5 Gift Form: Recording of Reportable Gifts

A University Officer receiving or giving a reportable gift as set out in Section 2.3 shall complete a Gift Form and forward it to the Tax & Assets Manager within fourteen days of receipt or giving of the gift. The Tax & Assets Manager will update the Gift Register. The gift register comprises the following information:

- Date the reportable gift was made or received;
- Persons or organisations involved in making or receiving the gift;
- Description of the gift;
- Custodian and location of the gift;
- Whether the gift will be retained by the staff member; and
- Value of the gift or an estimate of the value.

Where the appropriate approval has been received for the personal retention of a gift by a staff member, the Tax & Assets Manager will retain a copy of this approval on file with the gift register.

The Tax & Assets Manager will also ensure that any gift is recorded as an asset of the University is done in accordance with the current asset recognition threshold.

## 2.6 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).

A University Officer may give or accept an occasional gift of nominal value which is offered in accordance with social or cultural practice, for example retirement gifts, staff farewell gifts or accepting gifts when visiting an institution overseas.

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## 3. POLICY GUIDELINES

A gift or benefit should not be accepted if the purpose is to obtain favours from the recipient or intended to place them under some obligation.

A gift or benefit is unacceptable if the donor'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 general expectations of University Officers documented in the University's Code of Conduct.

When performing employment duties, a gift or benefit is acceptable if it is offered on the understanding that it does not place or appear to place the recipient under any obligation and it 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.

Other items to consider would be the value of the gift, the frequency of gift giving as well as the relationship between the donor and the recipient, ensuring there is no conflict of interest.