# Gifts and Benefits

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## 1.0 Purpose

This policy sets out the conditions under which gifts or benefits may be accepted or given by staff members, Council members or Committee members of Griffith University, and the reporting requirements for recording certain gifts, received, or given. This policy must be read together with the Gifts and Benefits Procedure.

## 2.0 Scope

The policy applies to all staff members, Council members and Committee members of the University when giving or receiving a gift or benefit in the course of their duties. It does not apply to normal employment entitlement or specific cases described in the Gifts and Benefits Procedure. This policy must be read in conjunction with relevant sections of the:

* Code of Conduct
* Assets Management Policy
* Conflict of Interest Policy
* Financial Management Practice Manual – Expenditure of University Funds Guidelines

This policy furthers the fundamental ethical principles stipulated in the Code of Conduct, particularly:

* integrity and impartiality
* accountability and transparency.

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

Gifts or benefits include tangible items of lasting value and intangible items of no lasting value (including hospitality).

This policy does not apply to corporate fund-raising activities conducted by the Office of Advancement.

## 3.0 Policy statement

As a University staff member, you are required to behave with the highest integrity, and ensure that your conduct is beyond reproach. You may be offered gifts or benefits by external parties, during, or incidental to, your employment. No matter how small a gift is, accepting it may :

* be perceived you are taking a bribe or secret commission
* cause a perception of undue influence
* provoke a sense of obligation in the donor, or recipient
* consciously or unconsciously influence decisions made by the University
* benefit some individuals or organisations through influenced or unjust decisions, while unfairly disadvantaging others
* result in the University incurring a fringe benefits tax (FBT)
* compromise the independence, impartiality or good name of the University.

Accepting or giving gifts or benefits could create a conflict of interest between your University role and your personal interests. You must only accept or give gifts where it is appropriate to do so.

In determining whether it is appropriate to accept or give a gift or benefit, you must consider the intention behind the giving of the gift, and what the community may perceive as the intention. Consult your supervisor before accepting or giving a gift or benefit.

A gift or benefit is unacceptable if the donor's aim is to influence the way you carry out your duties and to induce you to act in a way that is contrary to the expectations of University staff members documented in the 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 you would ordinarily do as a University employee. If you work in a sensitive area or one of particular trust, you should refuse any gift or benefit that could create a perception of bias or influence if you accept it (e.g., audit, procurement, purchasing).

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, to ensure that there is no conflict of interest or perception of a conflict.

In all cases, gifts of cultural or historical value must remain the property of the University and cannot be purchased by a staff member.

### 3.1 Policy Principles

All University staff members, Council and Committee members **must:**

* Declare all acceptable gifts and benefits in accordance with the conditions set out in this policy.
* Decline offers of gifts or benefits that are not acceptable.
* Act responsibly when giving gifts and benefits.

All University staff members, Council and Committee members **must 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 performance of your 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, under any circumstances, any monetary gifts or anything readily convertible to cash, such as cash, cheques, money orders, direct deposits and the like.

### 3.2 Giving and Receiving Gifts and Benefits

You may give or receive a gift or benefit subject to the following requirements:

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| --- | --- | --- | --- |
| **Nominal Value** | **Approval Requirements** | | **Classification** |
| <$150 | The University staff member can give or receive the gift or benefit without approval. | | One-off gift: not reportable |
| If a University staff member receives several 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 subject to approval levels below. | | More than once: reportable |
| $150-$300 | The gift or benefit may be given or received by the University staff member with the approval as laid out below, subject to budget. | | Reportable |
| Staff member | Approval by relevant Executive Group member |
| Executive Group members other than the Vice Chancellor | Approval by the Vice Chancellor |
| Vice Chancellor, Council and Committee Members except for the Chancellor | Approval by the Chancellor |
| Chancellor | Approval by the Chair, Audit and Risk Committee |
| $300 and over | The gift or benefit may be given or received by the University staff member with approval as laid out below, subject to budget. | | Reportable |
| Gifts or benefits given to external parties | Prior approval by the Audit and Risk Committee |
| Staff member | Approval by the Vice Chancellor\* |
| Gifts or benefits for the Vice Chancellor, Council and Committee members except for the Chancellor | Approval by the Chancellor\* |
| Gifts or benefits for the Chancellor | Approval by the Chair, Audit and Risk Committee\* |
| \*To be subsequently reported to the Chief Financial Officer for FBT purposes (see section 3.5) and then shared with the Audit and Risk Committee, for noting. | |

### 3.3 Reporting Gifts and Benefits

All reportable gifts and benefits must be recorded in the University’s Gifts and Benefits Register. Details on how to do this can be found in the Gifts and Benefits Procedure. If pre-approval for a gift or benefit has not been possible it must be declared within 30 days of receiving it to the relevant approver. If the reportable gift or benefit was received during overseas travel, a declaration must be submitted within 14 days of the recipient’s return to the University.

### 3.4 Giving Gifts and Benefits to External Parties

Any gift or benefit of any value must be for official purposes and be linked to a benefit or strategy of the University. You must consider why the gift is being offered and the public perception of the giving of the gift or benefit.

### 3.5 Tax Obligations

Fringe Benefits Tax (‘FBT’) applies to all gifts and benefits (including hospitality) received or given 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 staff member. However, the Chief Financial Officer, based on a recommendation from the relevant Head of School/Element, has discretion to approve the FBT being borne by the University. The Gifts and Benefits Procedure provides more detail on this.

## 4.0 Roles, responsibilities and delegations

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| --- | --- |
| ROLE | RESPONSIBILTY |
| Audit and Risk Committee | To approve reportable gifts and benefits over $300 for external parties.  Has oversight of the Gifts and Benefits Register.  Receives reports from the Chief Financial Officer of declared and approved gifts and benefits. |
| Chancellor | To approve reportable gifts and benefits for the Vice Chancellor, Council and Committee members. |
| Chair, Audit and Risk Committee | To approve reportable gifts and benefits for the Chancellor. |
| Vice Chancellor | To approve reportable gifts and benefits for Executive Group members where the value is above $150 and all staff members for gifts greater than $300 in value. |
| Executive Group Member | To approve reportable gifts or benefits over $150 but less than $300 for University staff members within their Group or portfolio. |
| Chief Financial Officer | Notified of approved reportable gifts and benefits with a value over $300 for FBT purposes and then reports these to the Audit and Risk Committee for noting.  Approves whether FBT is paid by the University or the individual University staff member. |
| Manager, Accounting, Tax & Treasury | Ensure that the Accounting, Tax & Treasury team updates the Gifts and Benefits Register and appropriate approvals are retained on file.  Ensures that any gift recorded as an asset of the University is done in accordance with the current asset recognition threshold. |
| University Staff member | Reporting any gift or benefit received with a market value over $150 (or foreign currency equivalent), or when multiple gifts or benefits are received from the same donor in a financial year and the cumulative value is equivalent to $150 or greater. |

## 5.0 Definitions

For the purposes of this policy and related policy documents, the following definitions apply:

**Conflict of Interest** arises when a staff member’s private interests, or those of a person with whom they have a close personal relationship, conflict with their primary obligation to act in the interests of the University. A conflict of interest may be actual, perceived or potential. It can be pecuniary (involving financial gain or loss), or nonpecuniary (based on enmity or amity) and can arise from avoiding personal losses as well as gaining personal advantage, financial or otherwise. Conflict of interest includes conflict of commitment/conflict of duty.

**Executive Group** comprises the Vice Chancellor, Provost, Deputy Vice Chancellors, Chief Operating Officer, Group Pro Vice Chancellors, and Vice Presidents.

**Gifts and benefits** are any items of value (tangible and intangible), 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 by the University and displayed on University premises, are covered by this Policy. Gifts and benefits may be reportable or non-reportable.

**Reportable gifts or benefits include:**

* any of the items listed above with a value that exceeds $150 (or foreign currency equivalent)
* a series of such gifts received from a single donor or made to a single recipient within a calendar year, where the total retail value is more than $150 (or foreign currency equivalent).

**Non-reportable gifts or benefits** are those below a value of $150 (or foreign currency equivalent) that do not meet the ‘reportable gift’ definition above.

**Nominal value** is the fair market value of a gift or benefit on the day it was given or received in Australian dollars including GST, or the equivalent in any foreign currency.

**University staff member** includes a staff member of the University or an officeholder at the University such as the Chancellor, Deputy Chancellor and University Council or University committee members. A University staff member is also referred to as a ‘recipient’ or ‘donor’ for the purposes of this policy.

## 6.0 Information

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| Title | Gifts and Benefits Policy |
| Document number | 2023/0001137 |
| Purpose | This policy sets out the conditions under which gifts or benefits may be accepted or given by staff members, Council members or Council Committee members of Griffith University, and the reporting requirements for recording certain gifts, received, or given. |
| Audience | Staff, Public |
| Category | Governance |
| Subcategory | Governance |
| UN Sustainable Development Goals (SDGs) | This document aligns with Sustainable Development Goal:  16: Peace, Justice and Strong Institutions |
| Approval date | 4 December 2023 |
| Effective date | 4 December 2023 |
| Review date | 2028 |
| Policy advisor | Chief Financial Officer |
| Approving authority | Audit and Risk Committee |

## 7.0 Related Policy Documents and Supporting Documents

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| Legislation | [*Information Privacy Act 2009* (Qld)](https://www.legislation.qld.gov.au/view/html/inforce/current/act-2009-014)  [*Public Records Act 2002* (Qld)](https://www.legislation.qld.gov.au/view/pdf/inforce/current/act-2002-011)  [*Right to Information Act 2009* (RTI Act) (Qld)](https://www.legislation.qld.gov.au/view/pdf/inforce/current/act-2009-013) |
| Policy | [Assets Management Policy](https://sharepointpubstor.blob.core.windows.net/policylibrary-prod/Assets%20Management%20Policy.pdf)  [Code of Conduct](https://sharepointpubstor.blob.core.windows.net/policylibrary-prod/Code%20of%20Conduct.pdf)  [Conflict of Interest Policy](https://sharepointpubstor.blob.core.windows.net/policylibrary-prod/Conflict%20of%20Interest%20Policy.pdf) |
| Procedures | [Gifts and Benefits Procedure](https://sharepointpubstor.blob.core.windows.net/policylibrary-prod/Gifts%20and%20Benefits%20Procedure.pdf)  Financial Management Practice Manual (FMPM) |
| Local Protocol | N/A |
| Forms | [Gifts and Benefits Approval Form (Given by the University)](https://intranet.secure.griffith.edu.au/finance/taxation/FORM-Gifts-and-Benefits-Approval-Given.docx)  [Gifts and Benefits Approval Form (Received from an external party)](https://intranet.secure.griffith.edu.au/finance/taxation/FORM-Gifts-and-Benefits-Approval-Received.docx) |