Gifts and Benefits Policy

### 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 retail 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 retail value is more than $150.

**Non-reportable** ones are those below a retail value of $150 that do not meet the ‘reportable gift’ definition above.

**Executive Group** comprises the Vice Chancellor, Deputy Vice Chancellors, including Chief Operating Officer and Pro Vice Chancellors, including Vice President (Global).
**University Officer** 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 Officer is also referred to as a ‘recipient’ for the purposes of this policy.

2. **POLICY**

**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.

3. **POLICY PRINCIPLES**

- 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 or giving 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.

4. **RECEIVING OR ACCEPTANCE OF GIFTS**

4.1 **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;
- accept a gift of influence or any monetary gift such as cash, cheques, money orders, direct deposits and the like.

4.2 **Acceptance of Gifts**

Other than gifts or benefits specified in Section 4.1 above, a University Officer may accept a gift or benefit subject to the following requirements:
### Gifts and Benefits Policy

<table>
<thead>
<tr>
<th>Fair Value of Gift (i.e. Market Value)</th>
<th>Delegated Authority</th>
<th>Treatment in the Gifts and Benefits Register</th>
</tr>
</thead>
<tbody>
<tr>
<td>$300 and over</td>
<td>May only be retained or accepted by the University Officer receiving the benefit with the agreement of - the Finance, Resources and Risk Committee (for farewell gifts approved by the Committee per Section 4.7 of this policy) OR - a member of the University Executive Group or the Chief Financial Officer (to be subsequently reported to the Finance, Resources and Risk Committee, for formal noting).</td>
<td>Reportable in the Gifts and Benefits Register</td>
</tr>
<tr>
<td>Between $150 and $300</td>
<td>The gift may be retained or consumed by the University Officer with the agreement of their line manager or the approval of the Vice Chancellor for gifts valued over $150 given to staff or family members per Section 4.6 of this policy.</td>
<td>Reportable in the Gifts and Benefits Register</td>
</tr>
<tr>
<td>University equipment valued above $150 retained by staff member on their departure from the University.</td>
<td>Chief Financial Officer (approved per Section 4.6 of this policy)</td>
<td>Reportable in the Gifts and Benefits Register</td>
</tr>
<tr>
<td>Up to $150</td>
<td>The University Officer can retain or accept the benefit without approval and it does not need to be included 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.</td>
<td>One-off gift: not reportable in the Gifts and Benefits Register More than once: Reportable in the Gifts and Benefits Register</td>
</tr>
</tbody>
</table>

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'.

#### 4.3 Tax & Reporting Obligations

Reportable gifts must be recorded in the Reportable Gifts and Benefits 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.

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.

4.4 Gift Form: Recording of Reportable Gifts

Gifts or benefits received or given with a retail value of more than $150 must be recorded in the University’s Gifts and Benefits Register. A University Officer receiving or giving a reportable gift as set out in Section 4.2 shall complete either a Gifts and Benefits Approval Form (Received from an external party) or a Gifts and Benefits Approval Form (Given by the University) 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 Gifts and Benefits Register. The Gifts and Benefits Register comprises the following information:

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

Gifts or benefits accepted by an employee with a retail value of more than $150 remain the property of the University unless the delegated authority (see Section 4.2) determines it is appropriate for the recipient to retain the gift or benefit. Where the appropriate approval has been received for the personal retention of a gift or benefit by a University Officer, the Tax & Assets Manager will retain a copy of this approval on file with the Gifts and Benefits 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.

4.5 Giving of Gifts or Benefits to External Parties

Gifts or benefits 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. Gifts or benefits for external parties that are valued above $300 require the prior approval of the Finance, Resources and Risk Committee on the recommendation of the Vice Chancellor. Gifts or benefits given that have a value above $150 must be recorded in the University’s Gifts and Benefits Register. Any gift or benefit provided must be for official purposes and be linked to a benefit or strategy of the University. Consideration must also be given to why the gift is being offered and the public perception of the giving of the gift or benefit.

4.6 Giving of Gifts or Benefits to University Officers

A University Officer may give or accept an occasional gift, offered in accordance with social or cultural practice. The table below prescribes maximum gift values:

<table>
<thead>
<tr>
<th>Gift categories</th>
<th>Prior approval of Head of Element required</th>
<th>Authority to Exceed</th>
</tr>
</thead>
<tbody>
<tr>
<td>University Officer farewell gift on retirement or resignation</td>
<td>Up to $300</td>
<td>Finance, Resources and Risk Committee on the recommendation of the Vice Chancellor (see Section 4.7)</td>
</tr>
<tr>
<td>Births, bereavements, illness of staff members or their immediate family members</td>
<td>$150</td>
<td>Vice Chancellor</td>
</tr>
</tbody>
</table>
University equipment of nominal value such as iPhones, iPads, laptops (excluding software) retained by staff member on their departure from the University. Value as determined by the Chief Financial Officer or appropriate nominee

<table>
<thead>
<tr>
<th>Value</th>
<th>Chief Financial Officer</th>
</tr>
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<tbody>
<tr>
<td>$150</td>
<td></td>
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</table>

In no circumstances may University assets be given as a gift (other than as set out in the above table. Refer also to Section 5 of the Assets Policy).

4.7 Farewell Gifts for University Officers Exceeding $300

On the recommendation of the Vice Chancellor, the Finance, Resources and Risk Committee may approve the giving and acceptance of a farewell gift of greater than $300 to a University officer (including a Council or University Committee member). The giving or acceptance of a gift previously given may be ratified by the Finance, Resources and Risk Committee on the Vice Chancellor’s recommendation.

Without limiting the Committee, in approving or ratifying the giving and acceptance of such a gift, the Committee may have regard to the value of the gift in the context of the following matters:

- Service as a member of the University Council or a University Committee;
- Seniority of the position;
- Length of service;
- Success of the University in achieving its objectives during the period of service and the personal contribution made to that success;
- Any other gifts made to the retiring or outgoing person during their service;
- The transparency and openness of the gift;
- The financial position of the University.