

Gifts and Benefits

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1.0 Purpose

This document outlines the procedure for reporting certain gifts and benefits received or given by staff members, Council members or Committee members of Griffith University, as per the Gifts and Benefits Policy.

2.0 Scope

This procedure 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. This procedure must be read in conjunction with the Gifts and Benefits Policy.

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

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

3.0 Procedure

3.1 Reporting Gifts and Benefits

A University staff member receiving or giving a reportable gift as set out in the Gifts and Benefits Policy is required to complete either a Gifts and Benefits Approval Form (Received from an external party) or a Gifts and Benefits Approval Form (Given by the University). You must send this form to the Manager, Accounting, Tax & Treasury in Finance within 30 days of receipt or giving of the gift.

For a reportable gift received during overseas travel, you must submit a declaration within 14 days of your return to the University (see section 3.3 of the Gifts and Benefits Policy).

For the Vice Chancellor and Chancellor, registers will be kept for gifts and benefits received and given, which will be approved as required in the Gifts and Benefits Policy before being sent to the Manager, Accounting, Tax & Treasury in Finance.

In the Gifts and Benefits Approval Form, you will provide information about the item itself and any additional details to the Manager, Accounting, Tax & Treasury who will determine whether it requires entry into the University's Asset Register.

3.2 Recording Gifts and Benefits

The Accounting, Tax & Treasury team will update the Gifts and Benefits Register. The Gifts and Benefits Register lists:

- date the reportable gift or benefit was given or received
- persons or organisations involved in giving 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
- 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 approver (see section 3.2 of the Gifts & Benefits Policy) determines it is appropriate for the recipient to retain the gift or benefit. Where the appropriate approval is given for a gift or benefit to be personally retained by a University Staff member, the Accounting, Tax & Treasury team will retain a copy of this approval on file with the Gifts and Benefits Register.

3.3 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 (see section 3.5 of the Gifts and Benefits Policy). FBT is payable even if the gift was provided by a third party. It is the responsibility of the University staff member concerned to provide details of the gifts to the Accounting, Tax & Treasury team to ensure that the appropriate FBT amount is costed into the University's FBT return.

Situations which give rise to FBT:

- all entertainment gifts, regardless of value
- external parties taking University employees to a sports match or to a corporate box at a sporting event
- retirement gift for a staff member – if the gift exceeds \$299 (GST-inc.), FBT would apply.

For entertainment gifts, the \$299 (GST-inc.) FBT threshold does not apply. Any value of gifts and benefits received which are as assessed by Finance to be entertainment in nature would be subject to FBT. Where a University staff member is uncertain whether a particular gift exceeds the FBT valuation threshold, the details should be forwarded to the Chief Financial Officer for review.

3.4 Right to Information Act 2009

Universities are subject to the Right to Information Act 2009 (RTI Act) (Qld), the Information Privacy Act 2009 (Qld) and the Public Records Act 2002 (Qld). As provided in the Preamble to the Right to Information legislation, the Queensland Government's approach to giving the community (public) greater access to Government information is to release information administratively as a matter of course, unless there is good reason not to, with formal applications under the RTI Act necessary only as a last resort.

The recipient must advise the donor that their information will be included on the University's Gifts and Benefits Register and will be made available, if requested, if the value is over \$150.

3.5 Specific Cases

Some situations happen frequently and are described here to provide certainty.

Corporate box and event invitations must be declared if there is an official connection with the donor. If the University pays for the corporate box or the table at a function, it is not a gift or benefit to

the University staff member attending, even though FBT would apply. If the University sponsors the organisation, the sponsorship may include invitations, in which case it is not a gift or benefit, even though FBT would apply.

Lucky door prizes and similar gifts at conferences and functions – if attending in an official capacity or the University paid for your event attendance, these gifts are the property of the University. Raffle or lottery tickets that you pay for privately are not considered a gift or benefit.

Retail reward scheme points – these can accrue for some purchasing arrangements. The reward scheme points or benefits belong to the University. Except for frequent flyer points, and accommodation reward points, accrued which may be used by the individual and are not reportable.

Industry awards received for work done in an official capacity – must be declared as gifts or benefits with each component considered separately.

Small token of thanks (eg, bottle of wine, chocolates for a speech) – these can normally be accepted as a matter of social convention. But consider the value of the gift and any perception issues surrounding accepting the gift.

Flowers or small gifts for staff for weddings, births, deaths are not reportable.

4.0 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 defined as any item 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 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) (this threshold is specified by the Queensland 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 (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' for the purposes of this policy.

5.0 Information

Title	Gifts and Benefits Procedure
Document number	2023/0001138
Purpose	This document outlines the procedure for reporting certain gifts and benefits received or given by staff members, Council members or Committee members of Griffith University, as per the Gifts and Benefits Policy.
Audience	Staff
Category	Operational
Subcategory	Finance
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	Vice Chancellor

6.0 Related Policy Documents and Supporting Documents

Legislation	<i>Information Privacy Act 2009 (Qld)</i> <i>Public Records Act 2002 (Qld)</i> <i>Right to Information Act 2009 (Qld)</i>
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Policy	Gifts and Benefits Policy Assets Management Policy Code of Conduct Conflict of Interest Policy
Procedures	Financial Management Practice Manual (FMPM)
Local Protocol	N/A
Forms	Gifts and Benefits Approval Form (Given by the University) Gifts and Benefits Approval Form (Received from an external party)