

Gifts and Benefits Procedure



1 Purpose

To provide guidance on the conditions under which Gifts and Benefits may be accepted or given by University Members and define the requirements for recording and disclosing certain Gifts and Benefits.

2 Scope

This procedure applies to all University Members and should be read in conjunction with the Financial Management Practice Manual (FMPM), the Code of Conduct Policy, the Council Conflict of Interest Policy and Procedure and the Employee Conflict of Interest Procedure.

This procedure does not apply to:

- donations received through fundraising and philanthropic activities, for example, the University Student Endowment Fund (USEF) and the Cultural Gifts Program;
- contributed or donated Asset(s) that have an associated donation agreement;
- Gifts and Benefits given or received under the Employee Recognition and Reward Procedure, the Study Assistance Procedure or any approved Employee health and wellbeing program, Employee benefits provider or recognition and rewards program; and
- benefits negotiated when the University sponsors a service, product or activity with another university or government agency.

3 Procedure Overview

This procedure outlines the conditions under which a University Member may accept or give Gifts and Benefits. The procedure sets out the internal control requirements which include recording and disclosure requirements for accepting and giving Gifts and Benefits. The responsibilities of Managers are also explained.

University Members are responsible for understanding and complying with this procedure and ensuring disclosure or polite rejection of Gifts and Benefits as outlined.

4 Procedures

4.1 Acceptance of Gifts and Benefits

4.1.1 Control objectives

The University will develop, implement and maintain a framework to manage the acceptance (and declining) of Gifts and Benefits having regard to the following control objectives:

- the acceptance should align with the University's mission and strategic objectives
- a framework is adopted to ensure University Members do not place themselves or the University in a potential, perceived or actual Conflict of Interest
- processes are developed and implemented to ensure Gifts and Benefits are accepted only where it is appropriate and having regard to the following:
 - University Members must not ask for or encourage a Gift or Benefit of any form in connection with the performance of their duties
 - offers of cash or items that are readily converted to cash must be refused
 - Reportable Gifts and Benefits accepted by a University Member remain the property of the University unless the recipient receives approval to retain the Gift or Benefit, noting there may be a need for retrospective approval for consumable and/or perishable items (refer to section 4.1.4)
 - Gifts and Benefits of cultural or historical significance will remain the property of the University regardless of their Value
 - Gifts and Benefits retained by the University will be used for public benefit and in an appropriate manner
 - In accordance with section 4.3.1 of this procedure, where Gifts and Benefits Declarations are required this must be completed within one (1) month of receipt and recorded in the University's Gifts and Benefits Register.

4.1.2 Manager responsibilities

Managers are responsible for ensuring adequate systems and processes are in place in their operating environment to achieve the control objectives. The responsibilities of a Manager include:

- ensuring all University Members in their areas of responsibility only accept Gifts and Benefits in accordance with this procedure
- assisting Employees who have queries about accepting Gifts and Benefits

- seeking advice or support where clarification is needed or uncertainty exists
- ensuring local procedures are developed (where required) to comply with this Procedure
- ensuring that where a Gift/Benefit received involves time away from the Employee's duties, appropriate leave is taken to cover this time.

4.1.3 Considering acceptance of Gifts and Benefits

The University acknowledges that University Members may be offered Gifts and/or Benefits by external parties or work colleagues in the course of, or incidental to, their employment as a token of appreciation or gesture of courtesy. University Members must only accept Gifts and Benefits where it is appropriate to do so having given consideration to:

- why the offer has been made or received e.g. to influence, for gratitude, as a token gesture, cultural or ceremonial requirement;
- the likely public perception of receiving the Gift/Benefit;
- whether the Gift and/or Benefit has been received in a public forum i.e. consider the openness and transparency of the gift and/or benefit;
- the Value of the Gift and/or Benefit, including any associated ongoing obligations e.g. storage, recurrent licensing; and
- the frequency of giving or receiving the Gift and/or Benefit.

University Members should discuss these considerations with their Manager to determine whether a Conflict of Interest exists or may be perceived to exist and ensure that appropriate approval (including any leave of absence required in accepting a gift e.g. tickets to a sporting event) is obtained, preferably prior, to a Decision about whether to accept a Gift or Benefit.

University Members performing sensitive roles (e.g. audit, Procurement, tender evaluation, Student admissions, Scholarship panels, recruitment panels) would normally be expected to decline any offer of Gifts or Benefits.

Where uncertainty exists, University Members may seek advice from the Chief Financial Officer or the Director (Integrity and Professional Conduct).

The following examples of common Gifts and Benefits may be offered to University Members:

- tickets or corporate hospitality at sporting events, the theatre or other major recreation attractions

- alcohol, clothes, flowers, food items and other products
- hospitality or entertainment provided as part of a meeting, conference or other event attended as part of official duties
- merchandise such as pens, pencils, caps, notepads, cups
- use of facilities such as holiday homes and discounted travel
- items won in competitions held at conferences
- Gifts given by a Student to an Employee
- contribution towards Employee travel and/or entertainment for non-University business.

4.1.4 Acceptance of Gifts and Benefits

University Members shall not:

- solicit any Gift or Benefit from any external party in connection with their official functions or duties;
- accept any Gift or Benefit for any official function or duties which could create a Conflict of Interest or be seen to create a Conflict of Interest;
- accept any Gift of money or Benefit by way of a 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, gift cards, money orders, direct deposits, shares, betting account deposits and the like.

With exception of the above circumstances, a University Member may accept a Gift or Benefit under the following requirements:

Retail Value	Requirement	Treatment
\$0 - \$149	No approval required for low Value, one-off, non-Reportable Gifts and Benefits received by a University Member in exercising their official duties. Note that where there are Gifts and Benefits from the same Donor that exceed \$149 collectively, these become Reportable Gifts and Benefits and it is the responsibility of University Members to ensure appropriate disclosures in these	Categorised as Nominal Gifts and Benefits, not recorded in the Gifts and Benefits Register.

	circumstances.	
\$150 - \$349	Approval sought from Manager to accept the Gift or Benefit. The Gift or Benefit is to be retained by the University unless the University Member seeks approval from the relevant member of the Vice-Chancellor's Executive to retain or consume the Gift or Benefit. A Gifts and Benefits Declaration must be provided to the Chief Financial Officer.	Categorised as Reportable Gifts and Benefits, recorded in the Gifts and Benefits Register and available publically on request.
> \$350	Approval sought from Manager to accept the Gift or Benefit. The Gift or Benefit is to be retained by the University unless the University Member seeks approval from the Vice-Chancellor to retain or consume the Gift or Benefit. A Gifts and Benefits Declaration must be provided to the Chief Financial Officer.	Categorised as Reportable Gifts and Benefits, recorded in the Gifts and Benefits Register and available publically on request.

University Members may retain Reportable Gifts and Benefits where appropriate approval has been received in accordance with section 4.1.4 of this Procedure. Retrospective approval is only accepted for consumable and/or perishable items received e.g. fruit baskets and baked goods where it may be impractical to seek approval prior to consumption.

4.1.5 Decision Tree - Acceptance of Gifts and Benefits

4.1.6 Declining offers of Gifts and Benefits

There may be circumstances where a University Member will be required to politely decline a Gift or Benefit e.g. offers of cash or items that are readily convertible to cash. University Members may liaise with the Vice-Chancellor's Office to determine the most appropriate method for communicating with an external party in these circumstances.

4.1.7 Disposal of Gifts and Benefits

Where the University does not have an appropriate use for a Reportable Gift or Benefit received, the University may dispose of the item in accordance with the following:

- disposal must be in the public interest and may take into account the wishes and expectations of the Donor (if known). Disposal by donation to a charity, hospital, school, community or non-profit organisation (or similar) should be considered;
- the disposal should be approved by the appropriate Financial Delegate and documented for audit purposes. If the item is an Asset(s), disposal will be in accordance with the Financial Delegations Schedule, the Assets Procedure and other applicable University Policies and Procedures; and
- Conflicts of Interest should be avoided and Managers/Financial Delegates should consider the efficacy of their Decisions with probity implications in mind.

4.2 Giving of Gifts and Benefits

4.2.1 Control objectives

There are circumstance in which Employees, on behalf of the University, may wish to give a Gift or Benefit. This process will be managed through the development, implementation and maintenance of a framework having regard to the following control objectives:

- the giving of Gifts and Benefits should align with the University's mission and strategic objectives;
- University Members do not place themselves or the University in a potential, perceived or actual Conflict of Interest;
- processes are developed and implemented to ensure Gifts and Benefits are given only where it is appropriate; and
- the Decision to offer a Gift and/or Benefit is approved in advance.

Offers of cash or items that are readily converted to cash will not be approved.

4.2.2 Manager responsibilities

Managers are responsible for ensuring adequate systems and processes are in place in the operating environment to achieve the control objectives. The responsibilities of a Manager include:

- ensuring all University Members in their areas of responsibility only give Gifts and Benefits in accordance with this Procedure and other relevant University Policies and Procedures;
- assisting Employees who have queries about giving Gifts and Benefits;
- seeking advice or support where clarification is needed or uncertainty exists;
- monitoring and approving the purchase of Gifts and Benefits to be given; and
- ensuring local procedures are developed (where required) to comply with this Procedure.

4.2.3 Consideration for giving Gifts and Benefits

The University may give Gifts or Benefits to University Members or external parties in the course of its operations. Gifts and Benefits given by the University may include:

- official hospitality;
- internal entertainment;
- corporate gifts; and
- gifts in accordance with social or cultural practices.

4.2.3.1 Official hospitality

The University recognises that entertaining key stakeholders can be legitimate business that is beneficial to the operations of the University. Examples of such key stakeholders include:

- interstate and overseas visitors when it is beneficial to the University to facilitate the visit
- representatives of business or industry, recognised community organisations, schools, the press and other Media

- representatives from other universities and government agencies
- Students and their families and friends for official University functions e.g. graduations and Scholarship awards.

Expenditure for approved official hospitality must be in accordance with the Financial Management Practice Manual (FMPM). An Application for a Gift to be Given is not required.

4.2.3.2 Internal entertainment

Entertainment Expenditure incurred by gatherings of Employees by themselves or with Associates will not be regarded as internal entertainment incurred for official University purposes and is not covered by this Procedure. As a general rule, internal entertainment (e.g. Employees entertaining other Employees) is not permitted to be charged as a University expense.

The exceptions to this are:

- training sessions;
- approved events e.g. Employee awards;
- celebrations of work achievements;
- team building or development activities; and
- other similar activities where there is a demonstrated work benefit.

The above exceptions are covered by the Financial Management Practice Manual (FMPM) and do not constitute Gifts and Benefits under this Procedure. An Application for a Gift to be Given is not required.

4.2.3.3 Corporate gifts

The University recognises that it may be appropriate in some circumstances to provide corporate gifts to individuals or organisations on behalf of the University as a token of appreciation or a gesture of courtesy. Examples include:

- gifts presented to sponsors of, or speakers at, events;
- gifts presented to artists in appreciation of their work;
- gifts presented to judges of events or awards acting in an honorary capacity (excluding University Members);

- gifts presented to foreign dignitaries or delegations visiting the University; and
- gifts presented by University Members when travelling overseas on official University business.

Expenditure for approved corporate gifts must be in accordance with the Financial Management Practice Manual (FMPM). An Application for a Gift to be Given is not required.

4.2.3.4 Gifts and Benefits given in accordance with social or cultural practices

The University recognises that it may be appropriate in some circumstances to provide gifts in accordance with social or cultural practices. These types of Gifts and Benefits generally carry a personal benefit in their nature and must only be provided in accordance with this Procedure.

Gifts and Benefits of this nature may only be given for employment-related events such as:

- farewell or retirement; and
- for Aboriginal and/or Torres Strait Islander peoples performing a cultural or ceremonial service to the University, for example Aboriginal and Torres Strait Islander guests invited to the University as cultural advisors or community speakers.

An Application for a Gift to be Given is required in accordance with section 4.2.4 of this Procedure prior to a Gift being purchased.

4.2.4 Application and approval for giving Gifts and Benefits

Where an Application for a Gift to be Given is required, appropriate approval should be obtained prior to the purchase of a gift. An Application for a Gift to be Given must be completed (refer Section 4.3.2), approved by the appropriate approval authority and forwarded to the Chief Financial Officer for recording in the Gifts and Benefits Register. The Purchasing department is responsible for the cost of the Gift/Benefit.

The approval thresholds applicable to Gifts and Benefits are:

Retail Value	Approval authority
\$0 - \$200	Positional Financial Delegate i.e. Financial Delegates with a financial Delegation of \$40,000 or above relative to the cost centre of the Employee making the application.
\$201 - \$1,000	Financial Delegates with a financial Delegation of \$250,000 or above relative to the cost centre of the Employee making the application.

4.3 Gifts and Benefits Register

The Gifts and Benefits Register is a central Information repository for the University to record Information on Gifts and Benefits accepted and given and is managed by the Chief Financial Officer.

4.3.1 Gifts and Benefits Declaration

The Gifts and Benefits Declaration is to be completed for all Gifts and Benefits accepted by University Members as outlined in Section 4.1.4.

The Gifts and Benefits Declaration must include:

- the date the Gift or Benefit was received;
- the description of the Gift or Benefit;
- the retail Value in Australian Dollars;
- the name of the Donor/s;
- the name of the recipient/s;
- the entity retaining the Gift or Benefit (refer section 4.3 of this Procedure);
- the reason/s for accepting the Gift or Benefit;
- treatment of the Gift or Benefit e.g. consumed, gifted to charity, sold, put on display, made available for Employee use; and
- the position of the appropriate approval authority.

Reportable Gifts and Benefits will be available to the public under the *Right to Information Act 2009* as part of the University's publication scheme. At times, the Gifts and Benefits Register may be subject to external scrutiny. This may include analysis by an independent reviewer for trends or patterns which may cause concern and need corrective and preventative action. Results of the review will be communicated to the Vice-Chancellor.

4.3.2 Application for a Gift to be Given

The Application for a Gift to be Given must be completed for Gifts or Benefits given by the University and approved in accordance with section 4.2.4 of this Procedure. The Application for

a Gift to be Given must include:

- the description of the proposed Gift and/or Benefit to be given;
- the retail Value in Australian Dollars;
- the name/department of the Donor/s (the University Member and section giving the Gift and/or Benefit);
- the name of the recipient/s;
- the reason/s for giving Gift or Benefit; and
- the position of the appropriate approval authority.

Approved applications are to be submitted to the Chief Financial Officer for recording in the Gifts and Benefits Register.

4.4 Non-compliance

University Members have an obligation to declare Gifts and Benefits according to this Procedure. Deliberate attempts to undervalue a Gift or Benefit to avoid the requirements under this Procedure or deliberately failing to declare a Gift or Benefit will lead to assessment of potential fraudulent behaviour. Failing to comply with this Procedure will be dealt with under the relevant University Policy and Procedure and/or employment contract as applicable.

5 References

Gifts and Benefits (Directive 22/09) | For government | Queensland Government. (2019). Retrieved from <https://www.forgov.qld.gov.au/documents/directive/2209/gifts-and-benefits>

Gifts and Benefits guideline | For government | Queensland Government. (2019). Retrieved from <https://www.forgov.qld.gov.au/documents/guideline/gifts-and-benefits-guideline>

6 Schedules

This procedure must be read in conjunction with its subordinate schedules as provided in the table below.

7 Procedure Information

Subordinate

Schedules	
Accountable Officer	Deputy Vice-Chancellor (Enterprise Services)
Responsible Officer	Deputy Vice-Chancellor (Enterprise Services)
Policy Type	University Procedure
Approved Date	14/5/2019
Effective Date	14/5/2019
Review Date	14/5/2022
Relevant Legislation	<i>Crime and Misconduct Act 2001</i> <i>Financial Accountability Act 2009</i> <i>Financial and Performance Management Standard 2009</i> <i>Public Sector Ethics Act 1994</i> <i>Right to Information Act 2009</i> <i>University of Southern Queensland Act 1998</i>
Related Policies	Assets Policy Code of Conduct Policy Council Conflict of Interest Policy and Procedure Delegations Policy Financial Management and Accountability Policy Portable and Attractive Items Policy Privacy Policy Property, Plant and Equipment Assets Policy Public Interest Disclosure Policy and Procedure Taxation Policy
Related Procedures	Assets Procedure Disciplinary Action for Misconduct or Serious Misconduct Procedure Employee Conflict of Interest Procedure

	<p>Employee Recognition and Reward Procedure</p> <p>Expenditure Procedure</p> <p>Portable and Attractive Items Procedure</p> <p>Property, Plant and Equipment Assets Procedure</p> <p>Taxation Procedure</p> <p>Travel Procedure</p>
<p>Related forms, publications and websites</p>	<p>Application for a Gift to be Given</p> <p>Conflict of Interest</p> <p>Cultural Gifts</p> <p>Examples of conflicts of interest</p> <p>Financial Delegations Schedule</p> <p>Financial Management Practices Manual</p> <p>Gifts and Benefits Declaration</p> <p>Gifts and Benefits (Directive 22/09)</p> <p>Gifts and Benefits Guideline</p> <p>Gifts and Benefits Register (available publically on request)</p> <p>University Student Endowment Fund (USEF)</p>
<p>Definitions</p>	<p>Terms defined in the Definitions Dictionary</p> <p>Asset(s)</p> <p>A resource (tangible or intangible) controlled by the University as a result of past events and from which future economic benefits are expected to flow. Assets may be donated to the University, acquired for consideration or subject to financing arrangements.</p> <p>Conflict of Interest</p> <p>If a University Member has an interest that conflicts or may conflict with the discharge of the University Member's duties the University Member should Declare the nature of the interest and the conflict to the University Member's Supervisor as soon as practicable after the</p>

relevant facts come to the University Member's knowledge and must not take action or further action relating to a matter that is or may be affected by the conflict until authorised. An Executive Leader may direct a University Member to resolve a conflict or possible conflict between an interest of the University Member and the University Member's duties. A reference to an interest or to a Conflict of Interest is a reference to those matters within their ordinary meaning under the general law, and, in relation to an interest, the definition in the Acts Interpretation Act 1954, Schedule 1, does not apply. A Conflict of Interest will arise when a University Member's Private Interests conflict with their duty to the University or to serve the public interest as a University Member. The risk of having a conflict of interest increases where a University Member's responsibilities include the authority to make decisions. A conflict of interest may be potential, perceived or actual - when a University Member is in a role where future decision making may be influenced by their Private Interests if a certain condition is fulfilled, they have a potential conflict of interest; a perceived conflict of interest arises where it appears that decisions a University Member make in the course of their University employment may be influenced by their Private Interests, whether or not this is in fact the case; an actual conflict of interest exists where a University Member's actions could be unduly, improperly or excessively influenced by their Private Interests. Serious misconduct can occur when a conflict of interest is concealed, understated, mismanaged or abused.

[Decision](#)

A determination made by an Employee, contractor or other authorised delegate in the course of their duties on behalf of the University.

[Director \(Integrity and Professional Conduct\)](#)

The officer of the University who bears this title or similar title, who has responsibility in the area of professional standards and integrity, including a person acting in that position.

[Donor](#)

An individual or other entity that makes a contribution of value to an Organisation to further the organisation objectives. A Donor includes prospective donors and an individual or entity that has previously made a contribution with the exclusion of government funding for core business purposes.

[Employee](#)

A person employed by the University and whose conditions of

employment are covered by the USQ Enterprise Agreement and includes persons employed on a continuing, fixed term or casual basis. Employees also include senior Employees whose conditions of employment are covered by a written agreement or contract with the University.

[Expenditure](#)

Decreases in economic benefits during the Reporting Period in the form of outflows or depletions of Assets or incurrences of liabilities that result in decreases in equity. This encompasses losses as well as expenses that arise in the ordinary course of business.

[Financial Delegate](#)

An officer of the University who has financial authority in accordance with the University Financial Delegations.

[Gift and/or Benefit](#)

A Gift and/or Benefit is: the transfer of property or other benefit without recompense or for a consideration substantially less than full consideration; or a loan of property made on a permanent, or an indefinite, basis; anything of value offered in the course of employment other than normal employment entitlements that is received or given by a University Member when they are acting in their official capacity. Gifts and/or benefits include tangible items of lasting value and intangible items of no lasting value (including hospitality).

[Information](#)

Any collection of data that is processed, analysed, interpreted, organised, classified or communicated in order to serve a useful purpose, present facts or represent knowledge in any medium or form. This includes presentation in electronic (digital), print, audio, video, image, graphical, cartographic, physical sample, textual or numerical form.

[Manager\(s\)](#)

A University Member who is responsible for managing staffing and physical resources of the University.

[Media](#)

All print, radio, television and electronic Media including the internet and allied distribution channels. Includes social Media which are

works of user-created video, audio, text or multimedia that are published and shared in a social environment, such as a blog, podcast, forum, wiki, or video hosting site. More broadly, social Media refers to any online technology that enables people to publish, converse and share content online.

[Nominal Gift and/or Benefit](#)

Any Gift and/or Benefit that is below \$150 (including GST) in retail Value that do not meet the definition of Reportable Gifts and Benefits.

[Policy](#)

A high level strategic directive that establishes a principle based approach on a subject. Policy is operationalised through Procedures that give instructions and set out processes to implement a Policy.

[Procedure](#)

An operational instruction that sets out the process to operationalise a Policy.

[Procurement](#)

The entire process by which all classes of materials, facilities and services are obtained by the University. This can include the functions of planning, design, establishing standards, evaluating risk, writing specifications, selecting Suppliers, developing contracts and method of payment and subsequent disposal.

[Purchasing](#)

The method for acquiring the Goods and Services required. This can include credit cards, purchase orders and/or leasing arrangements.

[Reportable Gift and/or Benefit](#)

Any Gift and/or Benefit that exceeds \$150 (including GST) in retail Value or series of such Gifts or Benefits from a single Donor made to a single recipient within a Reporting Period where the total Value is greater than \$150 (including GST).

[Reporting Period](#)

The financial Reporting Period applicable to the University is 1 January to 31 December.

[Scholarship](#)

A Scholarship is Student recognition, typically based on Academic Merit, which provides a financial grant to a Student to undertake or complete a program of study at the University over a nominated period of time, in accordance with the selection criteria. A Scholarship may take the form of periodic payments to the Student or a reduction in specified costs, such as tuition fees for the duration of the Scholarship.

Student

A person who: has been Admitted or Enrolled in an Academic Program at the University, but has not yet graduated from the program; or has been Enrolled in a Course at the University but has not yet completed the Course.

University

The term 'University' or 'USQ' means the University of Southern Queensland.

University Members

Employees of the University whose conditions of employment are covered by the USQ Enterprise Agreement whether full time or fractional, continuing, fixed-term or casual, including senior Employees whose conditions of employment are covered by a written agreement or contract with the University; Members of the University Council and University Committees; Visiting and adjunct academics; Volunteers who contribute to University activities or who act on behalf of the University; Individuals who are granted access to University facilities or who are engaged in providing services to the University, such as contractors and consultants, where applicable.

Value

Purchase price exclusive of GST.

Vice-Chancellor

The person bearing the title of Vice-Chancellor or as otherwise defined in the University of Southern Queensland Act 1998, including a person acting in that position.

Definitions that relate to this procedure only

Associate(s)

Per section 318 of the Income Tax Assessment Act 1936 including:

	<ul style="list-style-type: none"> • any relative, spouse or business partners of an Employee; or • any entity controlled by an Employee, their relative, spouse or business partner.
Keywords	Gift, Benefit, Code of Conduct, Conflict of Interest, Accountability, Declaration, Hospitality, Entertainment
Record No	19/176PL