

GIFTS AND BENEFITS POLICY AND PROCEDURE



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1 PURPOSE

- 1.1 CQUniversity is committed to openness and transparency which includes the appropriate management of the receiving and giving of gifts and benefits by CQUniversity staff, students, Council members and staff of wholly-owned subsidiary companies.

2 SCOPE

- 2.1 This policy and procedure applies to all CQUniversity staff, students, Council members and staff of wholly-owned subsidiary companies.

3 POLICY STATEMENT

- 3.1 In the course of their duties, University staff are sometimes offered gifts or benefits by members of the wider community or by work colleagues. Similarly, the University may give gifts or benefits to University staff or members of the community.
- 3.2 The objective of the policy and procedure is to ensure that University monies spent on the provision of gifts and benefits, or gifts and benefits received by staff, adhere to the following principles:
- the effective use of University funds
 - are managed, disclosed and reported in accordance with, the mandatory requirements of the [Financial and Performance Management Standard 2009](#) (Qld) and all related University policies and procedures.
- 3.3 This policy and procedure relates to items given by the University or received by a member or officer of the University in their capacity as a staff member of the University.

- 3.4 Gifts or benefits given by a personal friend or family member to a University staff member in a purely personal capacity are excluded.

4 PROCEDURE

Gifts and benefits given by the University

- 4.1 General principles associated with expenditure by the University on gifts and benefits are:
- 4.2 A gift or benefit is defined as:
- a staff award, reward or other token of recognition
 - hospitality or catering for staff events, excluding staff training events
 - hospitality or catering for community or student events
 - farewell or retirement gifts for staff
 - floral tributes
 - small gifts for official visitors and guests (including graduation guest speakers), and/or
 - gifts for hosts during international visits.
- 4.3 Usual expenditure of University funds on gifts or benefits must be endorsed by an Executive Head of staff (such as Executive, Director, Associate Vice-Chancellor, Head of Campus) within that person's financial delegation and must adhere to the principles of the responsible use of University funds.
- 4.4 As a general guide, gifts or benefits up to the value of \$350 would be considered usual expenditure.
- 4.5 All stated values within this policy are exclusive of GST.
- 4.6 Expenditure on gifts or benefits to a value of:
- \$350 to \$1000 requires the approval of Provost/Deputy Vice-Chancellor
 - over \$1000 requires the approval of Vice-Chancellor and President (or delegate).
- 4.7 Proposed expenditure on a farewell gift or function for the Vice-Chancellor and President must be approved by the Chancellor.
- 4.8 Proposed expenditure on a farewell gift or function for the Chancellor must be approved by the Chancellor's Committee of Council.
- 4.9 The costs of meals, beverages and entertainment incurred by gatherings of staff by themselves, or with partners, will not be regarded as hospitality incurred for official University purposes and is not covered by this policy and procedure.
- 4.10 The University will cover the costs of gifts and benefits only if these costs have been incurred for official University purposes and with the required approvals.
- 4.11 Monitoring by an officer of the Finance and Planning Division (and possibly the internal and external auditors) of gifts and benefits expenses will occur after the fact. This officer will bring any apparent extraordinary expenditure to the attention of the Deputy Vice-Chancellor (Finance and Planning) who will discuss the issue with the Executive Head concerned, and, if the Deputy Vice-Chancellor (Finance and Planning) is not satisfied that correct process has been followed, a discussion will occur between the Executive Head and the supervisor regarding expenditure on this type of item in the future. For the Deputy Vice-Chancellor (Finance and Planning), this monitoring will be undertaken by the Vice-Chancellor and President.
- 4.12 All gifts given by the University exceeding the value of \$150 must be registered by the authorising staff member with the Deputy Vice-Chancellor (Student Experience and Governance) in the Gifts Given Register.
- 4.13 All gifts given by the University with a value of less than \$150 need not be registered.

- 4.14 Below is an example of the types of gifts and benefits given by staff members and the actions that should be taken:

Example of a gift or benefit given that's value is between \$150 to \$350	Action to be taken by Staff Member
<ul style="list-style-type: none"> Marketing promotions where gifts given collectively to single recipient amount to over \$150 (eg merchandise, movie tickets, bookshop vouchers). Farewell or retirement gift for long term employee. 	<ol style="list-style-type: none"> The giving of a gift or benefit requires endorsement by an Executive Head or staff (such as Executive, Director, Associate Vice-Chancellor, Head of Campus). The giving of a gift or benefit must be registered in the Gifts Given Register.
Example of a gift or benefit given that's value is between \$350 to \$1000	Action to be taken by Staff Member
<ul style="list-style-type: none"> Conference/event. Corporate box at conference or sporting event. 	<ol style="list-style-type: none"> The giving of a gift or benefit requires the approval of Provost/Deputy Vice-Chancellor. The giving of a gift or benefit must be registered in the Gifts Given Register.

Gifts and benefits received by University staff

- 4.15 A gift or benefit received by a University staff member is anything of value offered to a staff member – any item or service – that is over and above the staff member's normal salary or employment entitlements.
- 4.16 Gifts and benefits can include meals and drinks hospitality, travel, corporate box and event invitations, frequent flyer points and other consumer rewards, promotional materials (such as a diary), textbooks for evaluation (refer to [note 1](#)), samples, vouchers, discounts on goods or services or money.
- 4.17 Staff must not accept gifts of money in their capacity as an employee of the University from external sources, including items that can be readily converted into cash such as scratchies, lottery tickets or shares. To do so would be a breach of Queensland legislation and may be seen as accepting a bribe.
- 4.18 Where the gift received is considered to be an asset it needs then to be reported to the Finance and Planning Division (by the recipient of the gift).
- 4.19 Below is an example of the types of gifts and benefits staff members could be offered and the actions that should be taken:

Example of a gift or benefit received that's value is less than \$150	Action to be taken by Staff Member
<ul style="list-style-type: none"> Pen, diary, mouse pad Mug, coaster Promotional cap Conference satchel Bunch of flowers Inexpensive bottle of wine Box of chocolates Movie tickets Food or drink at work-related meeting or function. 	<ol style="list-style-type: none"> Staff member is usually allowed to keep the gift or benefit. The gift or benefit received does not need to be registered in the Gifts Received Register.
Example of a gift or benefit received that's value is between \$150 and \$350	Action to be taken by Staff Member
<ul style="list-style-type: none"> Discounts on products for personal use Personal organiser Lucky door prize from seminar or conference Tickets to theatre or sporting event Book on a relevant topic Evaluation textbook Hamper of gourmet food Expensive bottle of alcohol. 	<ol style="list-style-type: none"> Management decides if the staff member may retain the gift or benefit. Staff member is usually allowed to retain the gift or benefit. The gift or benefit received must be registered in the Gifts Received Register.

Example of a gift or benefit received that's value is more than \$350	Action to be taken by Staff Member
<ul style="list-style-type: none"> • Laptop computer • Corporate guest package as part of a major event • Use of facilities (gym, holiday unit) • Travel – free or discounted for person use • Invitation to participate in a conference/event by a corporate contractor which is represented as travel and accommodation • Scholarship or training. 	<ol style="list-style-type: none"> 1. The gift or benefit becomes an asset of the University and management determines how it will be used or decides whether the staff member may retain the gift or benefit. 2. The gift or benefit received must be registered in the Gifts Received Register.

Gifts received register and gifts given register

- 4.20 The Deputy Vice-Chancellor (Student Experience and Governance) will maintain a Gifts Received Register. All University staff must report a gift received from a single donor with an individual or accumulated value in excess of \$150 to the Deputy Vice-Chancellor (Student Experience and Governance) within 14 days of receiving the gift. The staff member may or may not be eligible to retain the gift in accordance with the guidelines in the table above and on the advice of the Deputy Vice-Chancellor (Student Experience and Governance).
- 4.21 The Deputy Vice-Chancellor (Student Experience and Governance) will maintain a Gifts Given Register. All University staff must report a gift given to a single recipient with an individual or accumulated value in excess of \$150 to the Deputy Vice-Chancellor (Student Experience and Governance) within 14 days of giving the gift.
- 4.22 The Finance and Planning Division will provide the Deputy Vice-Chancellor (Student Experience and Governance) with a monthly report that lists gift cards given with an individual or accumulated value to a single recipient in excess of \$150 for recording in the Gifts Given Register.

Administrative procedures

- 4.23 Payments under this policy and procedure can be made by a University corporate card (the preferred method); a University cheque or electronic funds transfer; petty cash or EFT reimbursement to the staff member's personal bank account.
- 4.24 Any such payments and acquittals must comply with the University's policies and practices on methods of expending University funds, and be in accordance with financial delegation limits and approval requirements contained within this policy. Wherever possible, evidence of approval should be attached to the purchase transaction within the finance system.
- 4.25 University staff with a financial delegation from the University must be aware of the University policies on accounting for Fringe Benefits Tax.
- 4.26 A Fringe Benefit Tax liability occurs when hospitality is provided to staff and associates. Fringe Benefit Tax is not payable on hospitality provided to guests and visitors. In all cases the invoice or other docket or receipt supplied by the provider is to be clearly annotated with the number and names of staff and associates (such as Council members) and the number and names of guests and their business relationship to the University.
- 4.27 Floral tributes, small gifts and other tokens of appreciation provided to University staff may also attract Fringe Benefits Tax.

5 RESPONSIBILITIES

Compliance, monitoring and review

- 5.1 The Deputy Vice-Chancellor (Student Experience and Governance) is responsible for maintaining the registers as outlined in this policy and procedure.
- 5.2 The Deputy Vice-Chancellor (Finance and Planning) will monitor compliance with this policy and procedure.

- 5.3 Internal Audit will from time to time audit compliance with this policy and procedures.

Reporting

No additional reporting is required.

Records management

- 5.4 Staff must maintain all records relevant to administering this policy and procedure in a recognised University recordkeeping system.

6 DEFINITIONS

- 6.1 Terms not defined in this document may be in the University [glossary](#).

Terms and definitions

Executive Head:

- Members of the University Executive
- Vice-Chancellor and President
- Provost
- Deputy Vice-Chancellors
- Directors of Directorates
- Associate Vice-Chancellors
- Delegations made by these officers in accordance with the University's [Delegations of Authority Policy \(FMPM\)](#), or
- Other officers as designated by the Vice-Chancellor and President for purposes of this document.

Gift:

- a gift of entertainment, hospitality, travel or other benefit, or
- a gift of a valuable item of property including, ornate and precious display items, clocks, furniture, figurines, works of art, jewellery, personal items containing precious metals or stones and fine art work.

Reportable gift:

- any money, property, travel, entertainment or hospitality with a value of more than \$150 (or equivalent in any foreign currency), 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 (or equivalent in any foreign currency).
- The value of the gift is the market value, excluding GST, on the day the gift was given or received.

7 RELATED LEGISLATION AND DOCUMENTS

[Corruption Prevention Advisory – Gifts and Benefits – December 2016](#) (Crime and Corruption Commission)

[Financial Accountability Act 2009](#) (Qld)

[Financial and Performance Management Standard 2009](#) (Qld)

[Gift Cards Procedure](#)

8 FEEDBACK

- 8.1 University staff and students may provide feedback about this document by emailing policy@cqu.edu.au.

9 APPROVAL AND REVIEW DETAILS

Approval and Review	Details
Approval Authority	Council
Advisory Committee to Approval Authority	Audit, Risk and Finance Committee
Administrator	Deputy Vice-Chancellor (Student Experience and Governance)
Next Review Date	8/08/2021

Approval and Amendment History	Details
Original Approval Authority and Date	Council 16/11/2000
Amendment Authority and Date	Council 24/02/2003; Council 13/12/2004; Council 24/11/2008; Vice-Chancellor and President 29/11/2010; University Secretary 15/03/2011 (inclusion of declaration forms), University Secretary 22/03/2012, University Secretary 20/03/2013, Deputy Vice-Chancellor (Student Experience and Governance) 13/10/2014; Council 24/06/2015; Updated in current template – Deputy Vice-Chancellor (Student Experience and Governance) 24/05/2017; Minor Amendment Approval – Deputy Vice-Chancellor (Student Experience and Governance) 15/08/2017; Minor Amendment Approval – Director Vice-Chancellor and President's Division and University Secretary 23/11/2017; Audit, Risk and Finance Committee 8 August 2018.
Notes	

10 NOTE 1

Textbooks for evaluation

1. Where a publisher is considering whether or not it will publish a textbook they will often send an 'evaluation copy' to an academic for them to review and to provide feedback so the publisher can evaluate whether to move forward with publishing the text. If the academic provided feedback and retained the evaluation copy, could the provision of feedback be considered the 'payment'? If so it would not be necessary to report it on the register.
2. Where a publisher already has a textbook in production and is looking to increase its sales it may send an 'evaluation copy' to an academic for them to review with a view to it being set as a text for their course in future. If the academic declines to set the text and returns the book to the publisher there would be no need to report it on the register. If the academic declines to set the text and does not return the book to the publisher then it should be reported on the register. If the academic sets the text then whether or not they return the book is irrelevant and it should be reported on the register.

11 APPENDIX 1: Gift given and gift received declaration forms

GIFT GIVEN DECLARATION FORM



I, _____ (insert name), from _____ (insert Department/Directorate/Division) have given a reportable Gift as defined by the University's [Gifts and Benefits Policy and Procedure](#) and declare the following:

Gift given to:	
Date gift given:	
Description of gift:	
Nature and circumstance gift given:	
Actual market value of gift: (Excl. GST) (receipt and supporting documentation to be attached with this form)	

Declarant's Name:

Declarant's Signature:

Dated:

Approving Officer's Name:

Approving Officer's Signature:

Dated:

As appropriate in accordance with authorisation requirements of the University's [Gifts and Benefits Policy and Procedure](#).

Please forward this declaration and receipts to the Deputy Vice-Chancellor (Student Experience and Governance) within 14 days of:

- when an individual gift **given** exceeds the reportable gift threshold as defined in the University's [Gifts and Benefits Policy and Procedure](#), **within 14 days** of giving the reportable gift, or
- when the accumulation of estimated current market value of gifts **given by the University to the same recipient** exceeds the reportable gift threshold defined by the University's [Gifts and Benefits Policy and Procedure](#), within 14 days reaching that accumulated sum

GIFT RECEIVED DECLARATION FORM



I, _____ (insert name), from _____ (insert Department, Directorate, Division) have received a reportable Gift as defined by the University's [Gifts and Benefits Policy and Procedure](#) and declare the following:

Gift received from:	
Date gift received:	
Description of gift:	
Nature and circumstance gift received:	
Estimated market value of gift:	
Basis for determining estimated value:	
I have forwarded the gift to the University and its current location is:	
I have advised my local Finance Officer of the gift for treatment in accordance with the University's Asset and Portable and Attractive Items Stocktake Policy :	
OR	
I have obtained permission to retain the gift for personal use	<input type="checkbox"/>

Declarants' Name: _____

Declarant's Signature: _____

Dated: _____

Approving Officer's Name: _____

Approving Officer's Signature: _____

Dated: _____

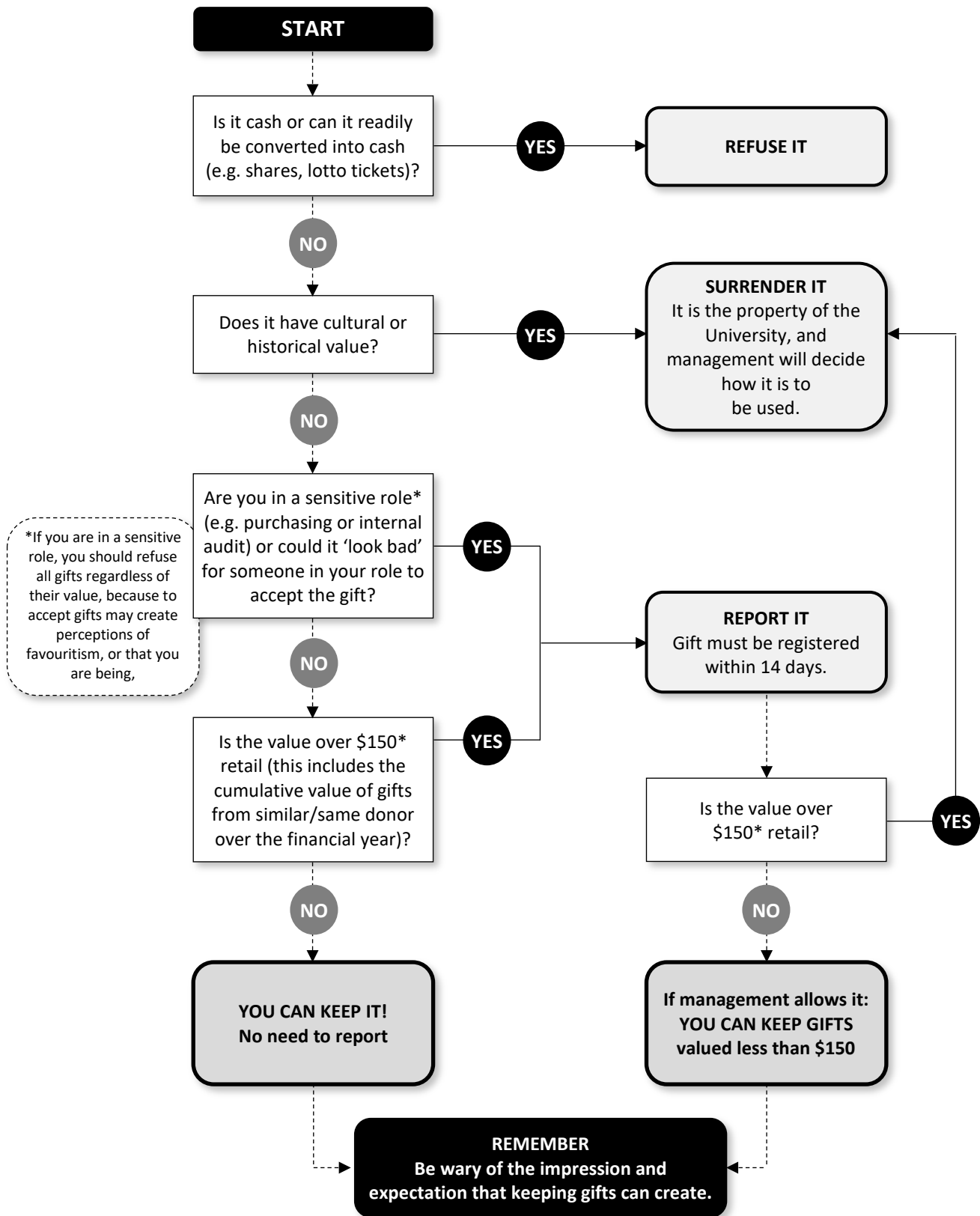
As appropriate in accordance with authorisation requirements of the University's [Gifts and Benefits Policy and Procedure](#).

Please forward this declaration and receipts to the Deputy Vice-Chancellor (Student Experience and Governance) within 14 days of:

- When an individual gift **received** exceeds the reportable Gift threshold as defined in the University's [Gifts and Benefits Policy and Procedure](#), **within 14 days** of giving/receiving the reportable Gift, or
- When the accumulation of estimated current market value of gifts **received by a member or officer of the University** exceeds the reportable Gift threshold defined by the University's [Gifts and Benefits Policy and Procedure](#), within 14 days of that person reaching that accumulated sum.

APPENDIX 2: Gifts and benefits flowchart — making the right decision

All gifts are the property of the University. You may be allowed to keep some gifts — follow this flowchart to find out.



Source: Corruption Prevention Advisory - Gifts and Benefits - December 2016 (Crime and Corruption Commission)