

Staff Gifts and Benefits Policy

Section 1 - Purpose

(1) The purpose of this Policy is to outline the ethical principles that govern the giving and receiving of a gift or benefit by a QUT staff member and clarify the various roles and responsibilities for approving and administering a gift or benefit.

Section 2 - Application

(2) This Policy applies to any gifts or benefits made, received or offered to QUT staff members.

(3) For the purposes of this Policy, references to ‘staff member’ include all individuals and members of the University community as defined in Section 12 below.

(4) This Policy does not apply to:

- a. gifts associated with reward and recognition programs, health and wellbeing programs;
- b. honorariums and other minor incidental payments for undertaking an activity such as thesis examination, peer review or one-off seminars or presentations; and
- c. University gifts, donations or bequests given or received under philanthropy and advancement programs ([Trusts, Gifts and Privately Funded Positions Policy](#));
- d. QUT students.

Section 3 - Roles and Responsibilities

Position	Responsibility
Associate Director, Financial Control	Provides advice to the University on reportable gifts and benefits. Approves procedures relating to gifts and benefits. Maintains the QUT Gifts Register.
Head of School/Director of Department/Centre or equivalent Supervisor of senior staff or Supervisor of other persons to whom this Policy applies	Approves the receiving and giving of all reportable gifts and benefits.
Staff	Must refuse offers of cash or any items which are readily converted into cash. Must always consider whether a gift or benefit is appropriate to accept and obtain appropriate approval to accept a gift or benefit. Must keep a record or other evidence for each gift or benefit received. Must report if multiple gifts or benefits are received from the same provider in any calendar year (1 Jan - 31 Dec) and the cumulative value is equal or more than \$250. Must disclose any gifts or benefits within 30 days of receiving/giving a reportable gift via the QUT Disclosure of Interest (DOI) System (refer to Conflicts of interest and disclosure - QUT staff access only).

Section 4 - Principles

(5) The following principles apply to giving and receiving gifts at QUT.

- a. Staff must not solicit, accept or give gifts and benefits that affect, may be likely to affect or could reasonably be perceived to affect, the independent and impartial performance of their official duties.
- b. Appropriate approval from a QUT authorised delegate must be obtained for a gift or benefit valued at equal to or more than \$250.
- c. Staff are in a position of public trust that may be impacted by the receiving and/or giving of gifts. All official duties undertaken while working for QUT must be seen to be carried out impartially and with integrity. Accordingly, all gifts given or accepted will be recorded and where reportable included on a centrally administered register.

Section 5 - Determining what is a Gift or Benefit

(6) A gift is an item of value which one person or organisation presents to another. In a business context, gifts can have different meanings and purposes. The purpose of the gift, to a certain extent, affects how it should be managed.

(7) A gift or benefit is the transfer of property or other benefit without payment; or for a consideration substantially less than full consideration; or a loan of property made on a permanent, or an indefinite, basis received or given by an official when they are acting in their official capacity. For the purposes of this Policy, gifts and/or benefits include tangible items of lasting value and intangible items of no lasting value (including hospitality).

(8) A gift or benefit can include, but is not limited to, the following:

- a. alcohol, clothes, products;
- b. travel including airfares or accommodation;
- c. preferential treatment such as queue jumping, use of facilities, hospitality or benefits generally;
- d. food and drink received or given as part of a meeting, conference, trade display or other event attended as part of official duties;
- e. bottle of wine, bunch of flowers, box of chocolates;
- f. free use of facilities such as gyms, holiday homes or discounted travel;
- g. corporate offers of transportation, accommodation, tickets, meals and functions as part of a major event;
- h. awards or prizes including lucky door prizes or similar;
- i. tickets to the theatre, cultural events, sporting and other events or access to a private spectator box at a sporting or other venue;
- j. restaurant meals and beverages; and/or
- k. sports team sponsorship.

Section 6 - Minor or Reportable Gifts and Benefits

(9) Gifts and benefits are managed according to the market value on the day the gift was offered, given or received, based on market research or independent evidence.

(10) The following table explains how gifts or benefits given or received must be managed:

Gift or benefit value	Market value	Declare	Approval required	Tangible gift or benefit retained by staff member	Recordkeeping
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Minor	Under \$250	No	No	Yes	By staff member
Reportable	Equal to or above \$250	Yes	Yes	Possibly, refer to retention of a gift or benefit (Section 10)	Report via QUT Disclosure of Interest (DOI) System

(11) No pre-approval is required for minor value gifts received or given (under \$250) however the ethical principles of this Policy must always be applied.

(12) Staff who either receive or give a gift or benefit must keep a record (diary note or other written evidence) for each gift or benefit received to determine if the \$250 threshold is reached per single entity for the calendar year or where there are multiple gifts from the same provider that meet the cumulative threshold.

Section 7 - Accepting Offers of Gifts and Benefits

(13) Staff must at all times be mindful of their obligation to maintain and enhance public confidence in the integrity of QUT.

(14) Staff will not:

- a. solicit for private purposes any benefit in connection with that person's official function and duties;
- b. accept any benefit for any official function or duties performed or not performed which could create a conflict of interest or be seen to create such conflict and that may interfere with their objectivity and independence;
- c. accept any gift or money or benefit by way of loans and the like for any functions or duties performed or not performed;
- d. accept a gift of influence;
- e. accept a monetary gift such as cash, cheques, money orders, gift cards, direct deposits or equivalent; and
- f. accept a gift that includes any item that might provide, or be perceived as providing, incentive for a staff member to seek the services of a particular company.

(15) Staff may accept a gift which is offered in accordance with social or cultural practice, provided that the approval and reporting obligations in this Policy are applied.

(16) Gifts or benefits can only be used outside the staff member's normal working hours or on approved leave, unless the gift or benefit forms part of the staff member's official duties and appropriate approval is obtained.

(17) Gifts received from external parties to staff members with a value over \$300 may incur Fringe Benefits Tax (FBT). The QUT Tax team monitors the Gifts Register and determines if FBT is applicable. The FBT expense will be charged to the staff members home cost centre.

Section 8 - Gifts and Benefits Given

(18) A staff member will not give a gift or benefit out of University funds, without the prior approval of a Head of School /Department or equivalent, to:

- a. an external individual;
- b. an external organisation; or
- c. another staff member;

without the prior approval of a head of school/department or equivalent.

(19) Gifts provided to other QUT staff members paid out of University funds with a value over \$300 may incur Fringe Benefits Tax (FBT). The QUT Tax team monitors the Gifts Register and determines if FBT is applicable. Any applicable FBT will be charged to the cost centre of the authorising officer.

(20) No gifts may be given as bribes or otherwise in breach of Commonwealth or state anti-corruption laws including those that prohibit the bribery of Australian and foreign officials.

Section 9 - Gift Register

(21) Staff who receive/give a reportable gift or benefit equal to or greater than \$250 must report this via the QUT Disclosure of Interest (DOI) System.

(22) For reportable gifts, the recipient is required to provide a reason for accepting the gift and explain the benefit to QUT of accepting the gift.

(23) The disclosure must be reported within thirty days of receiving/giving of the gift or benefit. If the gift or benefit was received/given while overseas on University business, the gift or benefit must be reported within fourteen (14) days after the staff member has returned to the University.

(24) The Gifts Register will be reviewed each year by the Associate Director, Financial Control to identify any trends or patterns that may cause concern and need corrective or preventative action.

(25) If multiple gifts or benefits are from the same provider in any financial year and the cumulative value is equal to or greater than \$250, then each gift or benefit is to be recorded in the Gifts Register.

Section 10 - Retention of a Gift or Benefit Received

(26) A reportable gift received may be retained by staff with a retail value of \$250 or more if approval is obtained from the Head of School/Department or equivalent in appropriate circumstances. If approval is not obtained, the reportable gift remains the property of the University.

(27) Any gift or benefit which has retail value of less than \$250 may remain the property of staff if acceptance is not likely to affect, or would not reasonably be perceived to affect, the independent and impartial performance of the staff member's official duties.

Section 11 - Failure to Report or Register a Gift or Benefit

(28) Staff who fail to report or register a reportable gift or benefit received, or who fail to seek approval from their Head of School/Department or equivalent for a gift or benefit of more than the minor value, may be subject to disciplinary action in accordance with the [Code of Conduct - Staff](#).

Section 12 - Definitions

Terms	Definitions
Ethical Principles	Means as provided in the Code of Conduct - Staff .
Gifts and Benefits	Are defined in Section 5 above.
Minor Value	Means a minor gift or benefit valued at less than \$250.

Terms	Definitions
Reportable Gifts	Means any property, travel, entertainment or hospitality with a value equal to or greater than \$250 (or equivalent in any foreign currency); or a series of such gifts received from a single entity or made to a single recipient within a calendar year, where the total value is equal to or greater than \$250 (or equivalent in any foreign currency).
Reportable Gift for Fringe Benefits Tax (FBT)	A reportable gift for FBT purposes is any gifts or benefits with a value of \$300 or more (or equivalent in any foreign currency); or a series of such similar gifts received from a single provider to a staff member within a calendar year, where the total value is \$300 or more (or equivalent in any foreign currency).The value of the gift is the market value on the day the gift was received and may incur a fringe benefit tax liability to QUT and a reportable benefit on the staff member’s annual payment summary.
Staff means: (as defined in the Code of Conduct - Staff)	<ol style="list-style-type: none"> 1. all employees, whether full-time, part-time, ongoing, fixed-term, casual or sessional; 2. members of QUT Council or other University committees whether they hold office by election, nomination or appointment; 3. distinguished or honorary title holders, or other academic or research collaborators; 4. volunteers who contribute to, or act on behalf of, the University; 5. individuals who have been granted access to QUT property, services or infrastructure; and 6. consultants, independent contractors and agents undertaking services for, or acting on behalf of, QUT.
Tangible Gift	Is an item having a lasting value.

Section 13 - Delegations

(29) Refer to the [Register of Authorities and Delegations](#) (VC217) (QUT staff access only).

Status and Details

Status	Current
Effective Date	20th March 2024
Review Date	20th March 2027
Approval Authority	Vice-President (Finance) and Chief Financial Officer
Approval Date	20th March 2024
Expiry Date	Not Applicable
Policy Owner	Darryl Crawford Associate Director, Financial Control
Author	Darryl Crawford Associate Director, Financial Control
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