

PERTH DIOCESAN TRUSTEES

POLICY 1.3



LAY EMPLOYEES – GIFTS AND BENEFITS

Approved by the Perth Diocesan Trustees

16 May 2019

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1. Preamble

- 1.1.1 This policy outlines the position of the PDT regarding the receipt and management of gifts from internal and/or external parties including corporate hospitality. This policy seeks to minimise the possible risks associated with the acceptance of gifts and includes circumstances in which gifts should not be accepted.

2. Policy

2.1 General

- 2.1.1 The Gifts and Benefits Policy is applicable to all lay employees and contractors (“Employees”) of the PDT whilst undertaking work for the PDT, and whilst acting on behalf of the PDT.
- 2.1.2 The receipt of gifts from internal and/or external parties has the potential to place “Employees” in a position in which they may be perceived to have compromised the performance of their official duties. The list below describes several circumstances that may give rise to possible conflicts of interest. These circumstances should be avoided so far as possible by “Employees” and must be reported immediately to the appropriate Manager should an issue arise.
- 2.1.3 Employees MUST NOT accept gifts that:
- Are beyond that which is considered normal and legitimate business practice; (i.e. coffee catch-up)
 - Could be, or could be seen to be, an inducement, incentive or reward for preferential treatment;
 - Place that employee under an obligation that either directly or indirectly compromises or influences them in the performance of their duties to the PDT; or

- Are offered by any associate with whom business is conducted for and on behalf of the PDT.
- 2.1.4 The following guide should be used to assist in determining whether a gift or benefit should be accepted:
- **Genuine.** Is this offer made for reasons of **genuine** appreciation for something I have done, without any encouragement from me?
 - **Independent.** If I accept it, would a 'reasonable person' be confident that I could be **independent** in doing my job?
 - **Free.** Could I always feel **free** of any obligation to do something in return for the donor?
 - **Transparent.** Would I be comfortable if the gift was **transparent** to my organisation and to the public?
- 2.1.5 Prior to accepting a gift or benefit regardless of its "value", it is important to consider community expectations, current sensitivities, controversial events and any other matters that may impact upon the good standing and reputation of the PDT. If a gift or benefit is offered that could be considered by a "reasonable person" to be an improper act, employees should politely decline the offer; and then report it to their Manager.
- 2.1.6 All gifts and benefits above \$100 value **MUST BE** declared regardless of its "value" by submitting an email to the Executive Assistant to Diocesan Secretary outlining the following details:
- **Gift / benefit recipient:** This section contains details of the person to whom the gift / benefit was offered or given.
 - **Gift / benefit offered by:** This section contains full details of the person or entity offering the gift / benefit.
 - **Description of gift / benefit:** This section should provide a clear description of the gift / benefit together with the estimated value of the gift / benefit.
 - **Relationship with gift / benefit offeror / gift / benefit Giver:** This section explains the relationship between the gift offeror / gift giver and the gift recipient, clarifying that the gift recipient **DOES NOT** exercise discretionary authority, and / or does not influence or is likely to influence another who exercises discretionary authority, in relation to the gift / benefit offeror / gift / benefit giver. **ALL GIFTS / BENEFITS OFFERED TO PERSONS WITH DISCRETIONARY AUTHORITY MUST BE DECLARED.**
 - **Disposal:** This describes how the gift / benefit was managed (e.g. accepted, declined prior to receipt or returned to giver).
 - **Authorisation / Approval:** This relates only when the employee sought approval from management to accept or decline a gift / benefit. This section will be used for audit purposes.

2.2 Criteria for Allowable Gifts

- 2.2.1 This policy does not preclude any PDT employee from giving or receiving a gift during honest and ethical business but rather, it is designed to provide guidelines for giving or receiving a gift as outlined below.
- 2.2.2 Before giving or accepting a gift during business you **MUST** obtain the Diocesan Secretary's approval, and you **MUST** ensure that:
- The gift is directly connected to a legitimate business activity.
 - No decisions (such as the awarding of the contract for work) are currently being considered by the recipient of the gift which may result in a gift being seen to influence that person in any way.
 - The proposed recipient is allowed to accept any such gift.
 - It is of an appropriate value and nature considering local custom, the position of the recipient and the circumstances.
 - No gifts, favours or any form of hospitality or entertainment are offered or received in return or exchange for business services or confidential business information.

- It does not include cash, loans or anything that holds a cash equivalent (e.g. gift vouchers).

2.3 Gifts Register

- 2.3.1 If a PDT employee receives a gift or hospitality, **they must** immediately email the Executive Assistant to Diocesan Secretary and await the decision of the Diocesan Secretary. If approved, the Executive Assistant will notify the employee and will also record the gift and/or hospitality in the gifts register (including benefit Giver, recipient, date, description of the gift and known or estimated value).
- 2.3.2 If a PDT employee proposes to give a gift to an external party, they must first obtain written approval from the Diocesan Secretary via the employee's appropriate line of supervision. This will also be recorded in the gifts register.
- 2.3.3 All expenditure on gifts, hospitality or donations must be authorised and accounted for through the proper channels. All accounts, invoices, receipts and any other documents related to gifts or hospitality must be retained, provided and authorised to ensure an open, transparent, accountable and accurate process. The correct process includes organisational level authorisation or expense claim forms depending on the value and the type of gift.
- 2.3.4 Frequent gifts / benefits, and / or gifts / benefits of a recurring nature or gifts / benefits greater than the prevailing value as described by the Australian Taxation Office may have fringe benefit tax implications. In addition, gifts / benefits may result in a reportable fringe benefits amount to be shown on an employee's payment summary. Food and drinks classified as corporate hospitality may also have fringe benefit tax implications. For further details, contact the Chief Financial Officer.
- 2.3.5 It is also important to ensure that in the event of gifts / benefits being received on a regular basis from an external party, that employees **MUST** bring this to the attention of their Manager, to prevent the development of a "pattern of behaviour" that could be deemed unacceptable and / or unhealthy. If the party offering or giving a gift / benefit is involved in a tender process or contract negotiation the gift / benefit **MUST BE** rejected and any offer given to an employee **MUST BE** reported immediately to the employee's Manager.
- 2.3.6 This policy includes the acceptance of corporate hospitality and entertainment. **All PDT employees are required to exercise the strictest integrity and accountability** in relation to the receipt of corporate hospitality and entertainment.

3. Definitions and Examples

- 3.1.1 All Gifts, Benefits and Corporate Hospitality exceeding \$100.00 in value received during employment at PDT by an employee, must be approved by the Diocesan Secretary prior to acceptance.

Gift or Benefit	<p>Anything offered to you by external parties above your normal employment entitlements. This may include:</p> <ul style="list-style-type: none"> • An item such as travel and/or accommodation • A service, for example, preferential or special treatment or pricing discounts • Tickets to an event (e.g. sporting, theatre etc) which is not considered a business function • Food or beverages.
Corporate Hospitality	<p>Corporate hospitality is the entertainment provided by companies for their clients, where representatives of the company providing the entertainment and representatives of the client are present. This also includes the provision of food and drink. For example, this could be an invitation to a</p>

	corporate box at a sporting event, a golf day, theatre production, Perth Fashion Festival etc.
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