


# The Paraplegic and Quadriplegic Association of SA Inc.



## GIFTS AND DONATIONS POLICY AND PROCEDURES

### STATEMENT

The Paraplegic and Quadriplegic Association of South Australia Incorporated (PQSA) is committed to high standards of ethical conduct and places great importance on transparent behaviour and records relating to gifts and donations that PQSA receives.

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| <b>Approved by:</b><br> | <b>Date:</b> December 2017 |
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**The Paraplegic and Quadriplegic Association of SA Inc.(PQSA) is incorporated under the *Association Incorporation Act 1985 (SA)* and conducts its business through operating Divisions, namely Support Services and HomeCare+.**

*Please note that printed copies are not able to be controlled and this may not be current version of this policy. Please refer to the Shared Drive or your local PQSA office for the most current version.*

## SCOPE

This policy covers all divisions of PQSA and applies to all workers. This policy provides a framework for ensuring all workers are aware of their obligations in relation to receipt of gifts and donations and that any potential conflicts of interest are avoided and that the donor's wishes are respected.

## DEFINITIONS

**Client** – a person who receives services from any division of PQSA.

**Conflict of Interest** – a conflict of interest occurs when a person's personal interests conflict with their responsibility to act in the best interests of the organisation. Personal interests include direct interests as well as those of family, friends or other organisations a person may be involved with or have an interest in (for example, as a shareholder). It also includes a conflict between a Board Member's duty to PQSA and another duty that the Board Member has (for example, to another entity). A conflict of interest may be actual, potential or perceived and may be financial or non-financial.

These situations present the risk that a person will make a decision based on, or affected by these influences, rather than in the best interests of PQSA and this risk must be managed accordingly.

**Donations** –a voluntary contribution given unsolicited or in response to a specific campaign by a donor of money, property, goods or services to PQSA.

**Donor** –an individual or other entity that contributes a monetary donation or an item of value to PQSA.

**Gift** – a monetary, non-monetary, voluntary item or service given to a worker (e.g. as a token of appreciation for their work and/or assistance or to honour a special event or occasion).

**Manager** – a person who is charged with the management or direction of PQSA and its divisions.

**Minimal** – token of appreciation equal to or less than \$20.00

**Must** – indicates a mandatory action required by law, industrial instrument, or PQSA policy or procedure.

**Notifiable** – Any gift that is greater than the value of \$100.00.

**Reasonable** – the appropriate standard or quality of objective decision-making that must be brought to bear when making an administrative decision.

**Should** – indicates a recommended action that needs to be followed unless there are sound reasons for taking a different course of action.

**Bequests** - a gift made as part of deceased persons will.

**Worker** – is a person who carries out work in any capacity for a person conducting a business or undertaking including work as an employee, contractor or subcontractor, an employee of a contractor or sub-contractor, an employee of a labour hire company, an outworker, apprentice or trainee, work experience student, or a volunteer including Board Members.

## **RESPONSIBILITIES**

It is the responsibility of PQSA to communicate the contents of this policy to all workers upon their commencement with PQSA and notify them of any changes made to this policy during their employment.

**Managers/Supervisors** are responsible for:

- Ensuring workers are familiar with their obligations in accordance with this policy.

**The Finance Manager** is responsible for:

- Ensuring the implementation, monitoring and regular review of this policy.
- Maintaining the data base Notifiable Gifts and Donations.
- Ensuring the data base Notifiable Gifts and Donations is made available to PQSA auditors when required.

**The Communications Coordinator or nominee** is responsible for:

- Updating and maintaining the data base.
- Informing the Finance Manager or nominee of all donations for banking.
- Processing of donations including sending the donor a tax receipt (if applicable) and updating customer relationship management (CRM) database.

**All workers** are responsible for:

- Ensuring they are familiar with the contents of this policy.
- Notifying the Chief Executive Officer and the Finance Manager in writing of any notifiable gifts with a monetary value of \$100.00 which they are offered or receive through the course of their work with PQSA.
- Reporting to their Manager/Supervisor if they believe another worker has not complied with this policy so that this matter can be investigated.

## **POLICY**

This policy is designed to ensure all workers are aware of their responsibilities in regard to the acceptance and allocation of gifts and donations to PQSA. This includes gifts and donations to the worker directly as a result of their work with PQSA. PQSA is committed to high standards of ethical conduct and ensuring that our donors' wishes are respected.

PQSA recognises the potential for a conflict of interest arising for its workers following the receipt of gifts or donations. PQSA is committed to providing clear boundaries as to when gifts may and may not be accepted. Furthermore, PQSA is committed to the implementation of strategies that effectively minimise the likelihood of a conflict of interest occurring regarding the acceptance of gifts.

### **Gifts**

Workers are not to accept any gifts or benefits from a client, supplier or business, which are as a direct result of their work with PQSA, and which could be perceived to influence the worker and their decision making in any way. Gifts and donations must not be accepted by suppliers or contractors who are in the process of tendering for PQSA business.

The only circumstances when it is appropriate to accept such a gift (notwithstanding the previous statement) are if refusal of the gift would cause serious offence to a supplier or business or diminish the relationship in some way, or if the gift is commensurate with the relationship with the supplier or business.

Workers are only permitted to accept token gifts with minimal or no value from clients. Under no circumstances are workers to accept or seek any financial payment or borrow money from clients or a client's family.

Workers should not accept any gift where there is – or may be – a perception of a conflict of interest with past, present or future duties, or where the object of the gift is to maintain or return a favour.

## **PROCEDURES**

### **Gifts from Clients**

Workers must make clients aware that they are not allowed to accept gifts. If a client insists or if the worker feels obliged to receive the gift, the following steps must occur:

1. Individual gifts over \$20.00 reported to manager for consideration. *The determination of any further action will be actioned by an Operations Supervisor or Divisional Manager.* The Manager/Supervisor will determine the appropriateness of the gift being offered and advise the worker on what action to take.
2. If it is deemed the gift needs to be returned, then the worker should do this at their next rostered shift. The Manager/Supervisor will contact the client to explain why the gift cannot be accepted and explain the intent of this policy.
3. The Manager/Supervisor will ensure the gift is recorded in the Register of Gifts and Donations even in circumstances when the gift is returned to the client.

### **Gifts from Suppliers**

All gifts and donations from commercial suppliers and contractors are deemed to be the property of PQSA.

1. If the gift is given to a specific worker, then the worker must report this to their Manager/Supervisor.
2. The Manager/Supervisor will ensure that the gift/donation is recorded in the Register of Gifts and Donations and by the Finance Department.
3. If appropriate, the gift may be shared amongst staff (e.g. a food hamper or chocolates) or the gift may be used as a prize during a PQSA event.

### **Donations**

PQSA is registered as a Deductible Gift Recipient (DGR) as per the Australian Taxation Office (ATO) regulations which means donations to PQSA are an allowable deduction for tax purposes.

1. Donors can make a monetary donation to PQSA in a manner of their choosing or via platforms established by PQSA.
2. The Communications Coordinator or nominee will update the data base for Donations and CRM database upon receipt of a donation.
3. The Communications Coordinator or nominee will inform the Finance Manager or nominee of all donations for banking.
4. The Communications Coordinator or nominee will issue receipts for all donations over the value of \$2.00 (two dollars).
5. Bequests cannot be claimed as tax deductions and will not be issued with a receipt; however, PQSA will provide written confirmation that the bequest has been received.

6. The donor's identity will not be made public unless the donor or their executor has given prior approval to do so.
7. Significant monetary or property donations (exceeding \$5,000.00) must be reported to the Board in the Chief Executive Officer's Board Report.

**Register of Notifiable Gifts** - A Register of Notifiable Gifts and Donations will be kept by the Finance Manager or nominee for all gifts with a monetary value of \$100.00 or more received by PQSA including those given directly to a worker.

The Register of Notifiable Gifts and Donations will be available to auditors when requested.

On receipt of a donation or gift with an estimated value exceeding \$100 the Register of Notifiable Gifts and Donations must be completed detailing the following:

- Date the gift was received
- Name of person/organisation giving the gift
- Name of person receiving the gift
- An estimated value of the gift
- What is to happen to the gift

**Reporting breaches of the Gifts and Donations Policy** - If a person suspects that a Gift or Donation has not been disclosed or has been incorrectly disclosed in accordance with this policy, they must immediately report it to their Manager/Supervisor or the Manager, Human Resources.

**Discrimination** - Any worker or donor who believes that they are disadvantaged or discriminated against by the incorrect application of this policy may raise a dispute in accordance with the PQSA Workers Grievance and Complaints Management Policy and Procedure.

**Breach of Policy** - A breach of this policy is grounds for disciplinary action, up to and including termination of employment.

## **RELATED LEGISLATION**

- Collections for Charitable Purposes Act 1939
- Funding Institute of Australia Principles and Standards of Fundraising Practice
- Privacy Act 1988 (Commonwealth)
- Trade Practices Act 1974 (Commonwealth)

## **SUPPORTING PQSA DOCUMENTATION**

- Code of Ethical Behaviour
- Conflict of Interest Policy and Procedures
- Workers Grievance and Complaints Management Policy and Procedure

## **BREACHES OF THIS POLICY**

Ignorance of these procedures will not generally be accepted as an excuse for non-compliance. Only in extreme circumstances and where such ignorance can be demonstrated to have occurred through no fault of the individual concerned will PQSA accept such an argument.

## **DISTRIBUTION AND REVIEW**

PQSA will ensure all persons engaged to provide services either paid or unpaid will be aware of this policy and will have easy access to it in an appropriate format. All policies are to be reviewed on a periodic basis or when legislation or government policy determines