APPROVED
by order of the Director of Klaipėdos valstybinė kolegija / Higher Education Institution
No. V1-7, dated January 5, 2023

PROCEDURES FOR THE HANDOVER, EVALUATION, REGISTRATION, STORAGE, AND DISPLAY OF GIFTS RECEIVED BY KLAIPĖDOS VALSTYBINĖ KOLEGIJA / HIGHER EDUCATION INSTITUTION IN ACCORDANCE WITH INTERNATIONAL PROTOCOL OR TRADITION, AS WELL AS GIFTS INTENDED FOR REPRESENTATIONAL PURPOSES

SECTION I
GENERAL PROVISION

1. The Procedure for the Transfer, Evaluation, registration, storage, and display of gifts received in accordance with international protocol or traditions, as well as gifts intended for representation purposes, bearing the symbols of the state, institutions, and other symbols that may be received by declarants, as defined in the Law on the Coordination of Public and Private Interests of the Republic of Lithuania (hereinafter referred to as "Employees"), the procedures for the transfer, evaluation, registration, accounting, storage, and display of such items. Personal and other gifts received not in accordance with the provisions of Section 13 (Part 2) of the Law on the Coordination of Public and Private Interests of the Republic of Lithuania do not fall within the scope of these Procedures.

2. Gifts are defined in accordance with the concept set forth in the Recommendations of the Chief Official Ethics Commission on Restrictions on the Acceptance of Gifts and Services.

3. Under these Procedures, the only gifts that must be reported are those that Employees receive in accordance with international protocol or traditions, which are typically associated with the official status or duties of a person working in the civil service, as well as gifts intended for representation purposes with a value exceeding 150 euros.

4. These procedures have been prepared in accordance with the Law on the Reconciliation of Public and Private Interests of the Republic of Lithuania, the Law on the Management, Use, and Disposal of State and Municipal Property of the Republic of Lithuania, other legal acts regulating the accounting, write-off, storage, and valuation of property, and the Recommendations of the Chief Official Ethics Commission on Restrictions on the Acceptance of Gifts and Services.

SECTION II
HANDING OVER GIFTS TO THE INSTITUTION

5. An employee who receives a gift and believes that its value may exceed 150 euros shall, without delay and no later than within 5 business days of receiving it, notify (by email or another method chosen by the Institution) the person responsible for corruption prevention at the Institution and hand over the gift to that person. If an Employee is unable to hand over a received gift, the value of which may exceed 150 euros, within the specified time limit due to a business trip, illness, vacation, or other temporary absence from work, they shall inform the person responsible for corruption prevention of the gift received and hand it over to that person within 5 business days of the end of the business trip, sick leave, vacation, or other temporary absence from work.

6. Under these Rules, any benefit provided to an Employee in connection with their official position or duties that does not comply with the provisions of Section 13 (Part 2) of the Law on the Reconciliation of Public and Private Interests of the Republic of Lithuania constitutes an unlawful benefit. If an Employee is offered unlawful remuneration, they must refuse to accept it. The Employee must report such cases to the person responsible for corruption prevention at the Institution.

SECTION III
EVALUATION, RECORDING, AND ACCOUNTING OF GIFTS

7. The person responsible for corruption prevention at the KVK/HEI, upon receiving information from an employee regarding a gift the employee has received, initiates an assessment of the gift, which he or she conducts together with the relevant staff members[1].

8. The value of a gift is determined in accordance with the valuation criteria set forth in the following laws and regulations:

8.1. Law on the Fundamentals of Property and Business Valuation of the Republic of Lithuania;

8.2. Methodology for the Valuation of Assets and Businesses, approved by Order No. 1K-159 of the Minister of Finance of the Republic of Lithuania dated April 27, 2012, “On the Approval of the Methodology for the Valuation of Assets and Businesses.”

9. The value of a gift may be determined based on the market value of identical items or their equivalents, using data available online or from other sources, or based on other information.

10. The decision regarding the evaluation of a gift is made by mutual agreement (or, if a special committee is in place, by a majority vote of those present during the evaluation).

11. Once the entities specified in Section 7 of these Procedures have determined the value of

[1] Institutional employees may be designated, or a special committee may be formed for this purpose.

the gift, the gift is registered: the person responsible for corruption prevention at the Institution completes the Gift Appraisal Report (Annex 1). All persons who participated in the valuation of the gift shall sign or otherwise certify the Gift Valuation Report.

12. If the value of the gift is obvious, it can be determined from the price directly indicated (e.g., price tags, attached labels, etc.), in which case the gift is not appraised, and the person responsible for corruption prevention at the Institution, when preparing the Gift Appraisal Report, notes in the comments how the value was determined.

13. Each gift is appraised individually in the order in which it is received. When a gift consists of several different items, their values are added together, and the total value of the gift is recorded in the Gift Appraisal Report under a single registration number.

14. If, upon assessment, it is determined that the value of the gift does not exceed 150 euros, such a gift is not recorded in the accounts. In accordance with Section 5 of these Procedures, the Institution may choose one or more options for the use of a gift that has not been recorded in the accounts:

14.1. The gift is returned to the Employee who received it and becomes their property. The Employee may dispose of the gift as they see fit. At the Employee's request, the gift may be registered and transferred to the Institution (for use, display, etc.).

14.2. Gifts (except for personalized gifts) remain with the Institution and, if possible, are used for work purposes.

14.3. Gifts received are donated to charity.

15. The person responsible for corruption prevention at the Institution may request that an Employee submit a gift for evaluation if there is reason to suspect that its value exceeds 150 euros, or if more gifts have been received than those submitted for evaluation, etc.

16. A gift valued at more than 150 euros is considered the property of the Institution. Such a gift shall be handed over by the person responsible for corruption prevention at the Institution to the Institution's employee who is materially responsible for the Institution's long-term and short-term material assets, as well as for their accounting and control (hereinafter referred to as the "person materially responsible").

17. When the value of the gift exceeds 150 euros:

17.1. it is recorded in the Institution's accounts in accordance with Public Sector Accounting and Financial Reporting Standards;

17.2. may be written off in accordance with the procedures established by laws and regulations governing asset accounting, and in cases where it has been destroyed, irreparably damaged due to a natural disaster, fire, or other causes, or stolen or otherwise unlawfully appropriated;

17.3. and since it is a spoiling, consumable product, the decision on its use is made by the Head of the Institution or his or her authorized representative.

18. The fact that a gift has been irreparably damaged or destroyed is determined by a decision of the entities specified in paragraph 7 of the Procedure.

19. Issues related to the accounting and storage of other gifts valued at more than 150 euros are addressed in accordance with the general laws and regulations governing the accounting and storage of material assets.

20. Information about gifts registered with the Institution is published on the Institution's website.

SECTION IV
DISPLAY AND MAINTENANCE OF GIFTS

21. A gift worth more than 150 euros:

21.1. used for the general needs of the Institution, provided that this is consistent with the purpose of the gift, and this is noted in the comments section of the Gift Appraisal Report;

21.2. may be displayed at the Institution;

21.3. the notice shall be displayed in a location that is freely accessible and visible to all employees of the Institution.

22. Matters related to the display and maintenance of gifts are handled by the person materially responsible.

SECTION V
FINAL PROVISIONS

23. All employees of the Institution shall be informed of the Procedure by signing a document in a manner chosen by the Institution.

24. Persons who violate the requirements of these Procedures shall be responsible in accordance with the law.

Procesudres for the Handover, Evaluation, Registration, Storage, and Disdplay of Gifts Received by Klaipėdos valstybinė kolegija/ Higher Education Institution in Accordance wyth Internartional Protocol or Tradition, as well as Gifts Intendet for Representational Purposes
Annex 1

(Form for the Gift Valuation Report)

GIFT APPRAISAL REPORT

20__ yr. ________ ____ d.
(date)

____
(city)

No.	*Gift name and description*	*Gift giver**	*Recipient of the gift **	*Date of delivery*	*Delivery location*	*Circumstances of the handover*	*Quantity*	*Value*	*Notes*
1.									

** The institution, as the data controller, specifies the data whose disclosure complies with personal data protection requirements*

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