

### **POLICY: Gifts and Entertainment**

Last Updated: August 2014

By: Dallas Proctor, ANUSA Finance Officer

#### Related Documents:

• ANUSA Gift Register

PARSA Gift Register

Woroni Gift Register

## **Purpose**

The purpose of this policy is to provide guidelines to all student representatives and staff members when receiving gifts. It is also used to specify when the provision of entertainment and hospitality is appropriate, and the level of accountability for these activities.

#### Scope

This policy applies to all elected representatives and paid staff.

### **Policy Principles**

In the interest of professional integrity, employees and representatives should discourage the receipt of any gift or benefit in connection with the performance of their duties. If an individual is presented with a gift or benefit in connection with the performance of their duties in an official capacity, such gifts belong to ANUSA/PARSA/Woroni (as applicable).

These gifts or benefits must be declared to their supervisor, or where the recipient is a member of the executive committee, another executive member. If the value of the gift is equal to or less than \$50 AUD and the gift has no obvious inscription/indication that it is a presentation to the organisation, the supervisor/fellow executive may re-gift the gift to the recipient, but the maximum allowable annual value of such re-gifting must not exceed \$200. A written record, in the form of a gift register, must be kept of the declaration and whether the gift was re-gifted to the recipient.

Gifts and gratuities include any of the following:

- Money in cash or kind;
- Merchandise;
- Special personal discounts; or
- Any item or benefit providing personal gain or gratification or which could be seen to compromise either the employee, a representative or the organisation.



This policy does not prevent an employee or representative accepting an invitation to a artistic, social, sporting or cultural function provided it does NOT include paid travel and/or accommodation. Such invitations include tickets or press passes issued to representatives for the purpose of publishing reviews. Invitations must also be recorded in the gift register.

# **Entertainment and Hospitality**

The provision of entertainment, hospitality and gifts to/for employees and representatives to further organisational objectives is a legitimate professional activity. As a student funded body, however, standards of accountability must be maintained.

Expenditure on entertainment and hospitality must be:

- in the furtherance of the organisation's interests;
- properly documented; and
- available for scrutiny by both internal and external audit.

For any expenditure on entertainment, hospitality and gifts outside of general meeting catering (defined as catering for any staff meeting, executive/board meeting, CRC, PRC, SRC, AGM, OGM or SGM) or catering otherwise exempted by this policy, formal approval must be obtained in writing prior to the event from the President/Editor-in-Chief of the association.

Expenditure of this nature must also be of a reasonable nature, being no greater than outlined in the <u>Australian Tax Office's Table 3 of Reasonable Meal Allowance Expense amounts</u>.