

GIFTS, BENEFITS & HOSPITALITY PROCEDURE

SCOPE

This procedure applies to the offering and acceptance of gifts, benefits and hospitality by Monash University staff or adjuncts acting on behalf of the University at all locations, and to all Monash College staff.

For the purpose of this procedure, references to Monash University Australia or 'the University' include activity at Monash University Malaysia, Monash College, Monash Suzhou and the Monash University Prato Centre, unless indicated otherwise.

This procedure does not apply to gifts given to and/or accepted by the University with a philanthropic intent that are addressed in the [Philanthropic Gifts Acceptance and Administration Procedure](#) and [Bequests Procedure](#).

PROCEDURE STATEMENT

This procedure provides guidance to staff on determining whether to accept or offer a gift, and how to purchase and report gifts.

1. Accepting, refusing and reporting gifts

Accepting gifts

- 1.1 Staff must only accept a gift, including hospitality, if it is consistent with the University's values and general principles of gift activity as set out in the Gifts Policy.
- 1.2 The decision to accept a gift must be made in accordance with the following:
 - 1.2.1 The acceptance of the gift must preserve trust in the University and cannot be seen as compromising or influencing a University decision, such as a decision on supplier selection or the awarding of grants. The person or organisation offering the gift must not be seeking to gain an advantage or influence a staff member's decisions or actions.
 - 1.2.2 The gift is offered in good faith and without conditions or an obligation to return any benefit by the accepting staff member.
 - 1.2.3 The value of the gift is consistent with the threshold value outlined at 2.6 of the Gifts Policy and reported in accordance with the requirements set out at cl 1.7-1.9 below.
 - 1.2.4 Any specific requirements of the division or organisational unit for the acceptance of gifts.
- 1.3 Staff who are in doubt about whether it is appropriate to accept a gift should discuss with their supervisor so that an assessment can be made.
 - 1.3.1 Where it is unclear whether the gift is a philanthropic gift or a gift being offered to an individual staff member, the supervisor should seek advice from Monash HR (for Monash University Australia) via ethical.conduct.queries@monash.edu or the local equivalent for other locations or ERDA via donor.relations@monash.edu for the University, or to the Director, Governance for Monash College.
- 1.4 University staff are encouraged to attend conferences relevant to their area of academic or professional expertise. Any offer made to allay the costs of participation must be reasonable and proportionate and does not need to be reported. Where the offer to pay costs of attending a conference appears to be excessive, attendance must be approved by the supervisor and reported as a gift in accordance with 1.8 below.
 - 1.4.1 Staff should refer to the Conferences and Fieldwork Procedure for further information on financial assistance when attending conferences on behalf of the University.

1.5 Examples of gifts that can be accepted by staff may include (but are not limited to):

Examples:

- a \$100 bottle of wine given by a conference host to thank a staff member for a conference presentation;
- a Monash Commemorative Coin presented to an academic staff member who has enhanced the reputation of the University through their work; or
- modest gift hampers sponsored by a supplier for University staff.

1.6 Examples of gifts that cannot be accepted by staff may include (but are not limited to):

Examples:

- a gift of cash presented to a staff member by a third party seeking to win a tender advertised by the University;
- a watch that is given by a student or student's parents;
- a philanthropic gift from a tobacco company; or
- an external supplier sponsoring flight tickets for a staff member to attend a new product launch.

Reporting an acceptance or refusal of a gift

1.7 Staff must report all offers of gifts made to them from an external individual or entity where the gift has been:

- accepted or declined, and has an estimated value at or above:
 - Monash University Australia: AUD500
 - Monash University Malaysia: RM300
 - Monash Suzhou: RMB 500;
 - Monash University Prato Centre: EUR300
 - Monash College: AUD200, or an aggregate value of gifts over AUD200 in a calendar year from a single source.
- declined, because it gives rise to an actual, potential or perceived conflict of interest; or
- declined, because it could be seen as a bribe or inducement.

1.8 University staff must complete a [Notification of Gifts, Benefits and Hospitality form](#) within two weeks of accepting a gift, or declining a gift on the basis it could be perceived as a bribe, inducement or potential, actual or perceived conflict.

1.8.1 The [Notification of Gifts, Benefits and Hospitality form](#) informs the Gifts Reporting Register maintained by Monash HR.

1.8.2 Monash College staff must complete the [Gift Registry form](#) and return to the [Director, Governance](#) within two weeks of accepting or declining a gift.

1.9 Hospitality and/or entertainment received by a staff member that is consistent with legitimate University business and is not substantial in nature does not need to be reported.

2. Offering gifts

2.1 A gift may be provided to staff or external parties to welcome guests, support business relationships and to celebrate achievements.

2.2 Staff members who are offering gifts on behalf of the University are required to exercise reasonable judgement, with decisions on giving gifts made in accordance with both section 3 and the following:

2.2.1 The decision to offer a gift is justified and defensible and complies with the principles for gift activity as set out in the Gifts Policy. The giving of the gift must uphold the reputation and values of the University.

2.2.2 The gift is being offered to further the conduct of official University business, support University priorities, or contribute to staff wellbeing and/or workplace satisfaction.

2.2.3 The cost of the gift is reasonable and consistent with appropriate expenditure as set out in the University's Corporate Credit Card and Reimbursement Procedure.

2.2.4 Monash College staff should discuss gift purchases with their divisional director to obtain approval prior to purchase, in line with the Monash College Financial Delegations.

2.3 Examples of gifts (including hospitality) that can be offered by staff may include (but are not limited to):

Examples:

- a gift provided to a visiting delegate from an international university or to signify appreciation for contributions for a University event, such as University merchandise, flowers or a bottle of wine;
- a gift card or cash payment to a research participant; or
- a gift card in appreciation for student ambassadors or alumni assisting in recruitment events.

2.4 An example of a gift that cannot be offered by staff may include (but is not limited to):

Examples:

- any form of donation made using University funds, without approval in accordance with the Gifts Policy, such as funds paid to a charity in support of a staff member participating in a fundraising event.

2.5 University staff should also refer to the [Corporate Credit & Reimbursements Procedure](#) for guidance on appropriate and inappropriate expenditure when purchasing gifts on behalf of the University. Monash College staff should refer to the Corporate Credit Card Procedure.

3. How to purchase a gift

3.1 Staff must purchase a gift in accordance with the rules set out in the Gifts Policy.

3.2 Staff must discuss the purchasing of gifts with their supervisor or nominated expense approver prior to making any expenditure. All purchases must be made using the University's e-procurement system, such as Coupa (or equivalent for Monash College and locations outside Australia), a corporate credit card, or by seeking a reimbursement.

Fringe Benefits Tax considerations (Monash University Australia and Monash College only)

3.3 The purchase of gifts, benefits and hospitality for University staff may give rise to Fringe Benefits Tax (FBT) in which case, the cost will be borne by the relevant department. Examples of gifts, benefits and hospitality for staff that may give rise to FBT include:

- the provision of food, drink or entertainment;
- recreational activities including some team building activities; and,
- use of a University vehicle for private purposes.

3.4 For more information on FBT, University staff should refer to the Tax Intranet webpage or the University's Tax Team via finance-fbthelp@monash.edu, or the Deputy Chief Financial Officer for Monash College.

Gift cards

3.5 The Gifts Policy prohibits staff from giving gifts in lieu of payment for work or services provided to the University. This prohibition includes using gift cards as an alternative to the casual payroll, and the contractor or visitor processes.

3.6 Staff must submit a request via the University's e-procurement platform, Coupa, or equivalent for Monash College and Monash University Malaysia, when purchasing gift cards for AUD300 and above, or where multiple gift cards are being purchased.

3.6.1 Staff may use their Corporate Credit Card to make a one-off purchase of a gift card for an amount less than AUD300. Staff at Monash College must obtain prior approval from their divisional director.

3.6.2 Staff at Monash University Malaysia must submit a request via the University's e-procurement platform for all purchases of gift cards above RM500 or where multiple gift cards are being purchased.

Gifts to staff

3.7 Gifts may be considered for the recognition of staff on special occasions such as bereavement, serious illness, service anniversaries, and farewells. In some circumstances, it may be appropriate for those gifts to be purchased with University funds.

Monash University

3.8 Where it is appropriate to purchase a gift for a staff member with University funds, the gift value should be less than AUD300 so as not to attract FBT for the University. If the value of a gift purchased with University funds is AUD300 or more, express written approval must be provided by the relevant Dean, Executive Director or Portfolio Head, or Pro Vice-Chancellor, Monash University Malaysia/Monash Suzhou.

- 3.8.1 Where the value of a gift purchased with University funds is AUD300 or more, the purchaser is required to disclose through Concur or finance-fbthelp@monash.edu that the item is a gift for a staff member and the name of the recipient staff member, to enable the assessment and payment of FBT.

Monash College

- 3.9 Monash College will meet the cost of a morning or afternoon tea for a departing staff member, to a maximum value of AUD150.
- 3.10 Flowers and gift baskets are occasionally organised for employees if they have been hospitalised, given birth to a baby or have lost a close family member. The cost of flowers including delivery should not exceed AUD80 and expenditure should be approved by the divisional director.
- 3.11 Farewell events paid for by the College are subject to the approval of the Director of the business unit. Monash College Board or Senior Leadership Team events will require approval by the Chair, Monash College Board or the Chief Executive Officer (CEO).
- 3.12 Gifts, flowers and chocolates should be paid for by way of voluntary contributions from staff. Exceptions require Director or CEO approval.

4. Monash Commemorative Coins

- 4.1 Sir John Monash commemorative coins may be given to staff, students, alumni, community members or other individuals who have provided significant service, performance or non-financial contribution to the University, providing that prior permission is sought from the Office of the Provost (that holds and distributes such coins) and details of the gift are recorded in the central register.

5. Breach of procedure

- 5.1 The University treats any breach of policies, procedures or schedules seriously, it encourages reporting of concerns about non-compliance and manages compliance in accordance with the applicable Enterprise Agreement or relevant instrument of appointment or contract terms.

DEFINITIONS

Cash	Cash is defined to mean money, including notes, coins, cheques or deposits made by electronic transfer. Gift vouchers are not considered cash.
Gift	A gift is something voluntarily transferred from one person to another without an expectation of payment or other compensation from the person who receives the gift. For the purpose of this procedure, a gift includes free or discounted items, including hospitality and/or entertainment, and any item given or accepted that would generally be seen by the public as conferring a benefit to the individual receiving it. Philanthropic gifts received by the University are separately defined. Gifts may be provided as cash or non-cash items (e.g., property, artwork, flowers, jewellery and alcohol). Gifts can also include benefits (e.g. favours or privileges such as access to memberships or programs) and hospitality and/or entertainment (such as tickets to a show or sponsored travel). Prizes, awards and grants are excluded from the definition of a gift, as are scholarship payments to students.
Legitimate University business	Gifts that further the conduct of official University business or other legitimate University goals.
Monash College staff	For the purpose of this procedure, 'Monash College staff' includes all Monash College staff, contractors and members of the Monash College Board.
Philanthropic gift	The transfer of money, property or other assets to the University, made with philanthropic intent, where: <ul style="list-style-type: none"> the transfer is made voluntarily; the transfer arises by way of benefaction; no material benefit or advantage is received by the donor by way of return; and the money, property or other assets will be owned in full by the University once received. Gifts may be designated for a specific purpose by the donor (e.g. scholarships, research, and programs) or undesignated.
University funds	Any revenue source Monash University legally owns or is entitled to.

GOVERNANCE

Parent policy	Gifts Policy
Supporting schedules	N/A
Associated procedures	<p>Monash University</p> <ul style="list-style-type: none"> • Behaviours in the Workplace Procedure • Conferences and Fieldwork Procedure • Conflict of Interest Procedure • FBT Entertainment Aust Procedures • Philanthropic Gift Acceptance and Administration Procedure • Staff/Student Personal Relationship Procedure <p>Monash College</p> <ul style="list-style-type: none"> • Staff Personal and Professional Code of Conduct Procedure • Whistleblower Procedure • Fraud, Bribery, Foreign Bribery and Corruption Procedure • Conflict of Interest Procedure
Legislation mandating compliance	<ul style="list-style-type: none"> • Australian Charities and Not-for-profits Commission Act 2012 • Fringe Benefits Tax Act 1986 (Cth) • Income Tax Assessment Act 1997 (Cth) • Fundraising Act 1998 (Vic)
Category	Operational
Approval	Chief Operating Officer & Senior Vice-President 19 February 2021
Endorsement	Chief Human Resources Officer 29 April 2021
Procedure owner	Chief Human Resources Officer
Date effective	1 May 2021
Review date	1 May 2024
Version	9.0
Content enquiries	<p>Monash University Australia: ask.monash or phone Monash HR on +61 3 990 20400</p> <p>Monash University Malaysia: https://hrhelpdesk.monash.edu.my/</p> <p>Monash College: mc.governance@monashcollege.edu.au</p>