



Department of
Education

ACCEPTANCE AND PROVISION OF GIFTS POLICY

ACCEPTANCE AND PROVISION OF GIFTS PROCEDURES

This PDF contains the following documents:

Document 1:

Acceptance and Provision of Gifts Policy v1.4

Effective: 15 March 2013

Last Updated: 13 September 2017

Document 2:

Acceptance and Provision of Gifts Procedures v1.5

Effective: 15 March 2013

Last Updated: 13 September 2017



Department of
Education

ACCEPTANCE AND PROVISION OF GIFTS POLICY

EFFECTIVE: 15 MARCH 2013

VERSION: 1.4 FINAL

Last updated: 13 September 2017

1 POLICY STATEMENT

The Department of Education (the Department) requires all employees to observe the highest standards of integrity, ethics and probity in relation to the acceptance and provision of gifts during the course of their employment with the Department.

2 POLICY RULES

Employees must:

- not accept or provide any gift in contravention of the Acceptance and Provision of Gifts Procedures;
- declare and register a reportable gift when received or offered;
- obtain prior approval for reportable gifts retained for personal use; and
- obtain prior approval for the provision of gifts.

Guidance

This policy does not apply to:

- *money or property or benefit awarded/donated to the Department/schools;*
- *donations made to charitable organisations from fundraising activities undertaken by schools;*
- *promotional gifts for guests for an official event;*
- *scholarships, grants and awards given to employees and non-employees by the Department/schools;*
- *scholarships, grants and awards given to employees by external sources;*
- *awards and prizes given to students;*
- *meals and entertainment provided by the Department/schools under the Hospitality and Working Meals Policy;*
- *Act of Grace payments; and*
- *minor tips given where it is a custom.*

3 RESPONSIBILITY FOR IMPLEMENTATION AND COMPLIANCE

Senior Executive Officers , Regional Executive Directors, Principals, and Cost Centre Managers are responsible for the implementation of the policy.

The Deputy Chief Finance Officer is responsible for compliance monitoring.

4 SCOPE

This policy applies to all Department employees.

5 SUPPORTING PROCEDURES

Acceptance and Provision of Gifts Procedures

6 DEFINITIONS

REPORTABLE GIFT

A gift received by an employee with a value greater than \$100.

Where an employee has responsibility for statutory regulation any gift, irrespective of its monetary value, is a reportable gift.

7 RELATED DOCUMENTS

RELEVANT LEGISLATION OR AUTHORITY

Criminal Code 1913 (WA)

Public Sector Commission Code of Ethics

Public Sector Commission Commissioner's Instruction 8

Public Sector Commission Conduct Guide

State Supply Commission Disposal of Goods

RELATED DEPARTMENT POLICIES

Corruption Prevention and Detection

Hospitality and Working Meals

Staff Conduct and Discipline

Records Management

8 CONTACT INFORMATION

Policy manager: Deputy Chief Finance Officer

All enquiries to be directed to:

Mailbox Address FinancialPolicy.Advice@education.wa.edu.au

9 REVIEW DATE

30 March 2015

10 HISTORY OF CHANGES

Effective date	Last update date	Policy version no	Ref no	Notes
30 March 2012		1.0		Policy first published

15 March 2013		1.1		v1.0 split into policy and procedures documents. New procedures and information added as per the findings highlighted in the Auditor General's Report 14 – November 2012. Endorsed by Corporate Executive 15 February 2013.
15 March 2013	30 January 2014	1.2	D14/0041989	Updated contact details. D14/0041911
15 March 2013	20 November 2015	1.3	D15/0540045	Updated links and contact information. D15/0540031
15 March 2013	13 September 2017	1.4	D17/0392887	Update definition of Reportable Gift. D17/0392871



Department of
Education

ACCEPTANCE AND PROVISION OF GIFTS PROCEDURES

EFFECTIVE: 15 MARCH 2013

VERSION: 1.5 FINAL

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1 POLICY SUPPORTED

Acceptance and Provision of Gifts Policy

2 SCOPE

This policy applies to all Department employees.

3 PROCEDURES

3.1 ACCEPTANCE OF GIFTS FROM EXTERNAL SOURCES

Employees will not:

- accept a gift that will or is likely to result in a perceived, potential or an actual conflict of interest in the performance of their duties;
- accept any personal gift in the form of money or anything readily exchanged for money except when the money is given to a school or the Department as a donation or bequest;
- accept for personal gain or on behalf of any other person or the Department/school any money or gift, including promotional items, from a prospective or existing supplier in exchange for any act or omission of an act in the performance of procurement functions, including requests for tender process; or
- accept any gift that is a personal benefit from a sponsorship arrangement.

Employees will:

- immediately declare and register a reportable gift (see section 3.2 for more details) when received or offered; and
- obtain prior approval from the appropriate authority, as stipulated in Appendix A – Acceptance of Gifts from External Sources - Approval Authority, if a reportable gift is to be retained by an employee for personal use.

Guidance

Acceptance of gifts by employees can be seen to compromise the performance of their duties if it is not conducted openly and with integrity. Therefore, before accepting a gift, an employee should consider if accepting it would place them in a position of actual, perceived or potential conflict of interest. If so or in doubt, the employee should politely decline the gift. Note that accepting or offering a gift, benefit or hospitality may create a personal interest where one did not previously exist. For further information, see the Department's Staff Conduct and Discipline policy and Code of Conduct.

Employees should note that the definition for reportable gifts differs based on an employee's responsibilities. Employees engaged with statutory regulation are required to report any gifts, irrespective of value of the gift. Statutory regulatory functions include but are not limited to Teacher Registration Board, the Training Accreditation Council, Non-Government School Registration, School Review, School Moderation and Non-Government School Funding.

Refer to Appendix B Acceptance of Gifts - Decision Guide flow chart and Appendix C Frequently Asked Questions for guidance on acceptance of gifts.

Air Travel funded by an external source may or may not be classified as a reportable gift. For the purpose of this policy, all air travel funded by:

- *a commercial organisation (including a non-government organisation) for a conference/presentation is considered reportable and Appendix D is completed. It may or may not be classified as a reportable gift;*
- *a non-commercial organisation such as professional association, union or Parents and Citizens' Association but excluding a non-government organisation) is not a reportable gift;*
- *a government department or agency such as the Australian Curriculum, Assessment and Reporting Authority is not a reportable gift; and*
- *a private individual such as a parent may or may not be classified as a reportable gift.*

For guidance on conflicts of interest, contact the Principal Consultant, Professional Standards and Conduct.

Under the State Supply Commission's Sponsorship in Government Guidelines it is inappropriate for any employee of a public authority to receive a personal benefit from a sponsorship. For further information on sponsorships, refer to the Incoming Sponsorship to Schools Policy or contact Director, Corporate Communications and Marketing.

An employee can retain for personal use any minor gift without formal approval. This does not apply to employees who have responsibility for statutory regulation. In the case of these employees any gift received, irrespective of its monetary value, is a reportable gift

An employee cannot apply for approval to retain a reportable property gift with a value of more than \$1 000. The gift should either be:

- *returned to the giver;*
- *retained by the Department/school; or*
- *disposed of via any method as approved by the State Supply Commission Disposal of Goods policy.*

Regardless of the value, it would not be acceptable for an employee to accept multiple gifts from a single giver over a period of time. This could potentially lead to or be perceived to have an undesirable relationship between the employee and the giver. However, it would be acceptable for a teacher or any school officer to accept multiple gifts from a single student for such occasions as Easter, birthday, graduation and Christmas.

Generally any gift, including prizes, freely given to and accepted by an employee in the performance of their duty is the property of the Department/school. The above dot points stipulate what an employee can or cannot do when offered a gift.

Prizes won by employees in a free lucky draw/raffle/competition while on official business are considered property of the Department/school, and are therefore subject to the procedures contained herein. If the employee had purchased the raffle ticket with their own money they would have ownership of the prize won.

CONFERENCES/PRESENTATIONS FUNDED BY COMMERCIAL ORGANISATIONS

Conferences/presentations funded by commercial organisations are always reportable, but may or may not be classified as gifts depending on which of the two following categories the conference/presentation falls into:

1. *Conferences/presentations **are not** classified as gifts if given to Department/school/staff for official business or educational purposes. (Examples include, but are not limited to travel, accommodation and services for delivery of educational outcomes or official business.)*
2. *Conferences/presentations **are** classified as gifts if given personally to an employee and for personal/recreational purposes.*

Refer to Appendix C Frequently Asked Questions for further examples of travel funded by a commercial organisation.

3.2 DECLARATION AND REGISTRATION OF ACCEPTED GIFTS

Employees will:

- promptly declare all reportable gifts from external sources by completing Part 1 of the Gift Declaration and Registration Form (see Appendix E).
- promptly complete Part 2 of the Gift Declaration and Registration form (see Appendix E) if applying for approval to retain the gift for personal use;
- forward a copy of the completed Gift Declaration and Registration form (see Appendix E) to the CBS Tax Team for Fringe Benefit Tax (FBT) liability assessment if approval has been obtained to retain a gift for personal use with a value of \$300 or more;
- register all reportable gifts as follows:
 - Central and Regional Education Offices:
 - Scan the completed form and register it in the Gift Register in TRIM in Folder Number: F12/0012717.
 - Cost centre managers are to maintain the original (hard copy) completed forms in accordance with the Department's *Records Management* policy.
 - Schools:
 - Forward the original completed form to the principal or nominee for filing in the school Gift Register file.
 - The principal must ensure that individual gift details are recorded in a summarised gift register (a spreadsheet based sample is available on the Finance for Schools web site).
 - The principal must forward the details of the gifts declared and registered to central office as directed.

Guidance

Any breach of the gift policy by an employee such as accepting undeclared gifts can lead to disciplinary action being taken against the employee on the ground of misconduct.

Financial Management and Resourcing prepares a summarised gift register of the gifts declared and registered by central and regional offices for reporting to the Director General on a quarterly basis.

If the gift is a reportable property gift forward a copy of the completed Gift Declaration and Registration form to the following officer:

- *Central and Regional Education Offices - Asset Leasing Accountant (CBS) for recording in the general ledger and asset register accordingly.*
- *Schools - School Business Manager/Registrar for recording in the relevant asset, resource or insurance register.*

See Appendix A – Acceptance of gifts from external sources – approval authority.

If the value of a gift (including from overseas) is unknown, the value may be based on the local market purchase price or an estimated cost (including GST) of a like or similar item.

If the value of a gift, e.g. a painting, is indeterminable due to its unique nature, the gift would be deemed to have a value in excess of \$1 000. Therefore, application cannot be made to retain for personal use if it is a property gift.

3.3 PROVISION OF GIFTS

Employees will:

- obtain prior approval using Appendix F – Application for the Provision of Gifts Form from the appropriate authority, as stipulated in Appendix G;
- attach the completed Application for the Provision of Gifts Form (Appendix F) to the invoice or tax invoice for payment or to the Purchasing Card statement for clearance;
- submit a copy of the completed Application for the Provision of Gifts Form (Appendix F) to the CBS Tax Team for FBT assessment, if the value of a gift to an employee is \$300 or more;
- give the gift in the name of the Department/school; and
- under no circumstances give gifts in the form of money.

Guidance

The giving of gifts should not be a matter of routine practice. The appropriateness of giving of gifts to non-employees will be a matter of judgement and should only occur within the bounds of protocol, accepted business practice, custom or culture. Similarly, a level of discretion is required when giving gifts to employees as this may be considered as utilising public monies for a private purpose.

Employees should consider if the costs and the reasons for giving gifts are justifiable and can stand up to public scrutiny. For further information, see the Department's Staff Conduct and Discipline policy and Code of Conduct.

*Gifts may be given to **non-employees** such as industry clients, volunteers, board members, visitors or dignitaries on occasions where business practice, custom, protocol or public relations necessitate the presentation of gifts.*

On the occasion, such as a conference, where a minor gift is given to external presenters as a token of appreciation, a similar gift may also be given to the presenters who are also employees.

*The giving of gifts to **employees** utilising public funds, on the following occasions, would generally not be appropriate as they are deemed to be of a private nature:*

- well wishes or farewells;
- for the promotion, commencement or completion of a project; and
- to celebrate an anniversary event such as a birthday, Christmas or Secretary's Day.

For more details refer to Appendix C Frequently Asked Questions.

Any items (such as flowers) purchased for bereavements or condolences are not considered as a gift for the purpose of this policy and therefore the procedures above do not apply.

4 DEFINITIONS

CONSUMABLE GIFT

Any gift (generally a benefit) that has no lasting value and cannot be dealt with as property for the purpose of recording in the resource list or asset register. Examples include, but are not limited to, event tickets, recreational activities, hospitality, travel and accommodation.

GIFT

A personal gift or benefit over and above the normal employment entitlements. Examples include, but are not limited to, theatre or sporting event tickets, a bottle of wine, bunch of flowers, works of art, jewellery, ornate display items, laptop computers, equipment, recreational activities, travel, accommodation and services.

MINOR GIFT

Any gift with a value of \$100 or less. Except in the case of employees with responsibility for statutory regulation where any gift, irrespective of its monetary value, is a reportable gift.

PROPERTY GIFT

Any gift (generally a tangible item) that has a lasting value and may be categorised as a resource (for schools) or asset for the purpose of recording in the relevant register. Examples include, but are not limited to, works of art, jewellery, laptop computers and equipment.

REPORTABLE GIFT

A gift received by an employee with a value greater than \$100.

Where an employee has responsibility for statutory regulation any gift, irrespective of its monetary value, is a reportable gift.

VALUE

This refers to market value or purchase price including the Goods and Services Tax (GST). All dollar limits quoted are GST inclusive.

5 RELATED DOCUMENTS

RELEVANT LEGISLATION OR AUTHORITY

Criminal Code 1913 (WA)

Fringe Benefit Tax Assessment Act (1986)

Public Sector Commission Code of Ethics

Public Sector Commission Commissioner's Instruction 8

Public Sector Commission Conduct Guide

State Supply Commission Disposal of Goods

Taxation Ruling TR 2007/12 Minor Benefits

RELATED DEPARTMENT POLICIES

Corruption Prevention and Detection

Hospitality and Working Meals

Staff Conduct and Discipline

*Records Management***6 CONTACT INFORMATION**

Policy manager: Deputy Chief Finance Officer

All enquiries to be directed to:

Mailbox Address FinancialPolicy.Advice@education.wa.edu.au

7 REVIEW DATE

30 March 2015

8 HISTORY OF CHANGES

Effective date	Last update date	Policy version no	Ref no	Notes
30 March 2012		1.0		Policy first published
15 March 2013		1.1		v1.0 split into policy and procedures documents. New procedures and information added as per the findings highlighted in the Auditor General's Report 14 – November 2012. Endorsed by Corporate Executive 15 February 2013.
15 March 2013	30 January 2014	1.2	D14/0041986	Updated contact details. D14/0041911
15 March 2013	20 November 2015	1.3	D15/0540177	Minor change to clarify reporting process for Conferences/Presentations Funded by Commercial Organisations that are not classified as gifts. Updated links, contact information and Appendices. D15/0540031

15 March 2013	15 July 2016	1.4	D16/0450125	Minor amendments under section 3.1, guidance and Appendix A, to be in line with updated <i>Incoming Sponsorship to Schools Policy</i> . D16/0449939
15 March 2013	13 September 2017	1.5	D17/0392872	Minor amendments - update to Minor and Reportable Gift definitions and additional guidance in section 3.1. D17/0392871

APPENDIX A ACCEPTANCE OF GIFTS FROM EXTERNAL SOURCES - APPROVAL AUTHORITY

Note: Where a sponsorship agreement exists with the giver, refer to the Incoming Sponsorship to Schools Policy.

Gift Category	Example	Value (including GST)	Retain for Personal Use Approval Authority
<u>Not Reportable (in some cases)</u> Minor Gift	<ul style="list-style-type: none"> a box of chocolates a bunch of flowers a bottle of wine jewellery stationery item mug 	Any item with a value of \$100 or less (Not subject to FBT)	No need to declare or register, except if the employee has responsibility for statutory regulation. May retain for personal use without formal approval.
<u>Reportable</u> Consumable Gift	<ul style="list-style-type: none"> event ticket recreational activity See next table for: <ul style="list-style-type: none"> air travel accommodation other travel expenses 	\$101 to \$1 000 (Subject to FBT assessment if \$300 or more)	Must declare and register. May retain for personal use subject to approval by a superior holding the position of: <ul style="list-style-type: none"> Principal Director or above
		Over \$1 000 (Subject to FBT assessment)	Must declare and register. May retain for personal use subject to approval by a superior holding the position of: <ul style="list-style-type: none"> Regional Executive Director, Executive Director or above.
<u>Reportable</u> Property Gift	<ul style="list-style-type: none"> Mobile phone Computer Software Jewellery Artwork 	\$101 to \$300	Must declare and register. May retain for personal use subject to approval by a superior holding the position of: <ul style="list-style-type: none"> Principal Director or above
		\$301 to \$1 000 (Subject to FBT assessment)	Must declare and register May retain for personal use subject to approval by a superior holding the position of: <ul style="list-style-type: none"> Regional Executive Director, Executive Director or above
		Over \$1 000	Must declare and register. Cannot retain for personal use.

See next table for air travel.

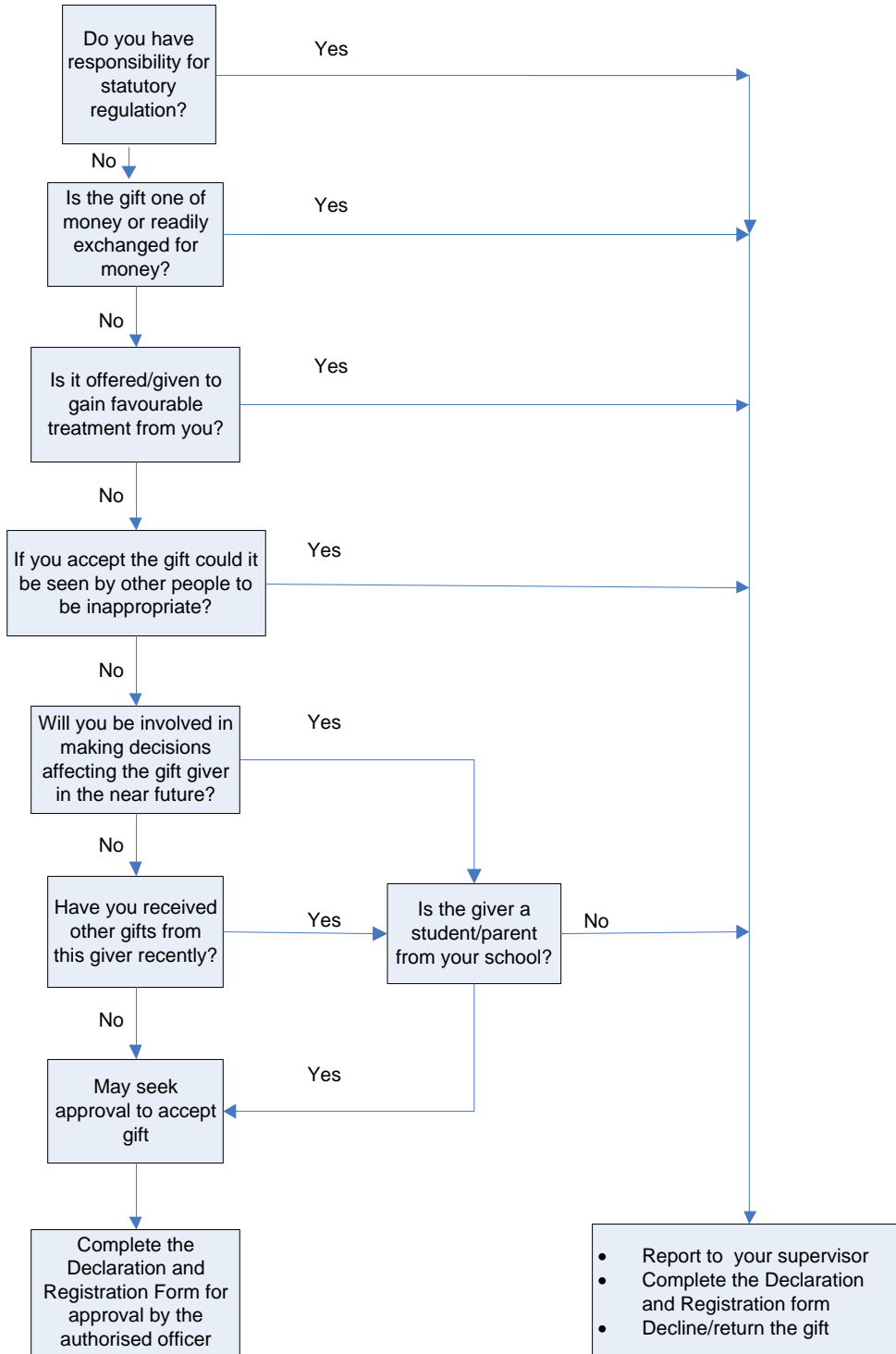
Air Travel

Gift Category	Example	Value (including GST)	Retain for Personal Use Approval Authority
<p><u>Reportable</u></p> <p>Air travel</p> <ul style="list-style-type: none"> Does not include air travel provided by a grant, scholarship or any other award. 	<ul style="list-style-type: none"> Airfare Accommodation Travel expenses Meals Hospitality and entertainment Registration fee Other associated costs 	<p>\$101 to \$1 000</p> <p>Over \$1 000</p> <p>(Subject to FBT assessment if over \$300)</p>	<p>Must declare and register, if travel is partly or fully funded by:</p> <ul style="list-style-type: none"> a commercial organisation including a Non Government Organisation (NGO) and Government related trading entity (e.g. Australian Post); <p>If approval is given to accept the gift, must apply for approval to travel in accordance with the Official Air Travel policy.</p> <p>Note: Conferences/Presentations Funded by Commercial Organisations are not classified gifts but are still reportable (see Appendix C for examples). Approval authority is the same as for Air Travel that is considered a gift.</p> <ul style="list-style-type: none"> an individual (e.g. a parent) – must declare and register if the trip is offered to an employee personally. The travel is usually recreational in nature (see Appendix C for examples). <p>If approval is given to accept the gift, need not apply for approval to travel in accordance with the Official Air Travel policy.</p> <p>May retain for personal use subject to approval by a superior holding the position of:</p> <ul style="list-style-type: none"> Principal, Director or above Regional Executive Director, Executive Director or above. <p>See Appendix C for more details.</p>
<p><u>Not Reportable</u></p> <p>Air Travel</p> <ul style="list-style-type: none"> Does not include air travel provided by a grant, scholarship or any other award. 	<ul style="list-style-type: none"> Airfare Accommodation Travel expenses Meals Hospitality and entertainment Registration fee Other associated costs 	<p>Any value</p>	<p>No need to declare and register, if travel is partly or fully funded by:</p> <ul style="list-style-type: none"> a non-commercial organisation (e.g. P & C Association); a government department or government related agency (e.g. ACARA); and an individual (e.g. a parent) – if it is related to an amount given to or requested by the Department/school such as a charge. The travel is usually for official business or curriculum related activities. <p>Must apply for approval to travel in accordance with the Official Air Travel policy.</p> <p>See Appendix C for more details.</p>



APPENDIX B ACCEPTANCE OF GIFTS DECISION GUIDE

Following is a guide in determining whether a gift should be accepted.



APPENDIX C FREQUENTLY ASKED QUESTIONS

A. Acceptance of Gifts or Conferences/Presentations Funded by Commercial Organisations

1. When does privately funded air travel constitute a gift?

Occasionally, employees may receive invitations from organisations and individuals to attend meetings, conferences, holiday trips or events, which may involve travelling to another city or country. The travel, whether partly or fully funded by the giver, may or may not be deemed a gift.

For the purpose of the Acceptance and Provision of Gifts policy, the following rules apply to all privately funded air travel:

Air Travel Funded by	Gift Status	Approval Requirements
Commercial organisations including: <ul style="list-style-type: none"> • Non Government Organisations (NGOs); and • Government related trading entities (e.g. Australian Post and Western Power). 	<ul style="list-style-type: none"> • Not a gift - if given to Department/school for official business or educational purposes. • A gift - if given personally to an employee usually for personal/recreational purposes. <p>See examples below.</p>	<p><u>If a gift:</u></p> <ul style="list-style-type: none"> • Complete the Gift Declaration and Registration Form. • if approval is given to accept the gift, complete the Travel Application Form in accordance with the Official Air Travel policy. <p><u>If not a gift:</u></p> <ul style="list-style-type: none"> • Not required to complete the Gift Declaration and Registration Form. • It is reportable. Complete the Conferences/Presentations Funded by Commercial Organisations Form. • Complete the Travel Application Form in accordance with the Official Air Travel policy
Non-commercial organisations E.g. Professional association, trade union and P & C Association.	All travel is considered not a gift regardless of the purpose of travel.	<ul style="list-style-type: none"> • Not required to complete the Gift Declaration and Registration Form. • Must complete the Travel Application Form in accordance with the Official Air Travel policy.
Government departments and government related agencies (excluding government trading entities) E.g. School Sport Western Australia and Australian Curriculum, Assessment and Reporting Authority (ACARA).	All travel is considered not a gift regardless of the purpose of travel.	<ul style="list-style-type: none"> • Not required to complete the Gift Declaration and Registration Form. • Must complete the Travel Application Form in accordance with the Official Air Travel policy.
individuals or a group of individuals E.g. students and parents	<ul style="list-style-type: none"> • Not a gift - if given to Department/school for official business or 	<p>See examples below.</p>

	<p>educational purposes.</p> <ul style="list-style-type: none"> • A gift - if given personally to an employee usually for recreational purposes. <p>See examples below.</p>	
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Examples for travel funded by a commercial organisation:

Where some types of travel are the same in substance, whether funded by a commercial organisation or a non-commercial organisation, they should be treated in the same manner.

- (a) A central office staff member is invited by a private sector organisation to travel to Sydney to talk at an ICT conference for schools, offered an economy class return ticket and accommodation. It ties back to educational outcomes or the ICT division's services.

The travel is not a personal gift, as it is given to the ICT staff member for a business related activity. The ICT staff member nominated to travel is determined by the Divisional Director. However it is reportable for public transparency purposes. It is required to be approved by as per Appendix A and registered as a Conferences/Presentations Funded by Commercial Organisations (Refer Appendix D).

The ICT staff member is required to apply for approval to travel in accordance with the Official Air Travel policy.

- (b) A teacher is given a holiday trip as a token of appreciation from a local commercial organisation.

It is a gift from the commercial organisation. The teacher must:

- complete the Gift Declaration and Registration form; and
- if approval is given to accept the gift, the teacher is **not** required to apply for approval to travel in accordance with the Official Air Travel policy as it is a personal, private trip.

Examples for travel funded by an individual or a group of individuals:

- (c) A school receives a bequest from a benefactor. Under the terms of the bequest, the school is to use some of the money to fund a teacher every year to undertake an overseas professional development course.

The travel is not a personal gift, as it is given to the school for a business related activity. The teacher nominated to travel is determined by a merit selection process.

The teacher is required to apply for approval to travel in accordance with the Official Air Travel policy.

- (d) A teacher is given a holiday trip as a farewell gift from a group of graduating students.

It is a gift from the students. The teacher must:

- complete the Gift Declaration and Registration form; and
- if approval is given to accept the gift, the teacher is **not** required to apply for approval to travel in accordance with the Official Air Travel policy as it is a personal, private trip.

- (e) A school organises an overseas music tour for their music students. The costs of travel for the teachers are funded by the charges collected from the parents.

It is not a gift, as it is a curriculum related activity and the teachers are required to accompany the students.

The teachers are required to apply for approval to travel in accordance with the Official Air Travel policy.

- (f) A teacher organises a non curriculum related ski trip to New Zealand for a group of students during a term break. The costs of travel are fully funded by the parents.

The trip is recreational in nature and is considered a gift regardless of whether it is sanctioned by the principal or not. The teacher must:

- complete the Gift Declaration and Registration form; and
- if approval is given to accept the gift, the teacher must also apply for approval to travel in accordance with the Official Air Travel policy.

2. A teacher receives a scholarship from a commercial organisation. The scholarship includes an amount for overseas professional development. Is the travel a reportable gift?

No. Even though it is funded by a commercial organisation, it is not a gift because scholarships, grants and other awards are excluded from the Acceptance and Provision of Gifts policy. However, the teacher must complete the Application for Travel form in accordance with the Official Air Travel policy.

3. Is a business lunch hosted by a supplier a gift/benefit?

It will depend on the purpose and what is being provided. If it is a working lunch in which official business is conducted and only light lunch (not lavish) is provided for sustenance, it would not be considered as a benefit.

If the underlying purpose of the business lunch is to provide hospitality and entertainment, which would not normally provided in a working meal, it would be considered as a benefit, which may have to be declared and registered if the value exceeds \$100.

Following are some examples:

Purpose	What is being provided	Comments
Meeting to discuss some official matters with a contractor.	Light lunch is provided.	This would be considered as a working meal and not a gift.
Invited to attend a two hour workshop by a supplier.	A three course meal is provided and follows by a round of golf after the meal.	Both the meal and a game of golf are considered as a gift. You must declare and register if the value is over \$100.
Invited by a supplier to attend a Christmas lunch or dinner.	A three course meal is provided in a function centre. Also attended by other guests.	The lunch is a benefit. You have to declare and register if the meal is over \$100.
Invited to attend a one day conference by an organisation.	Light lunch is provided. Guests are also invited to an evening dinner and dance after the	The lunch is not a gift but the dinner and dance is considered a reportable benefit if the value

	conference.	exceeds \$100.
Attend the annual WASRRA conference.	Lunch is provided and a dinner and dance is also held for the attendees. The costs are paid by the school.	As the costs are paid by the school, both meals are not considered as a gift but the dinner and dance may be subject to FBT.
A school ball/graduation dinner attended by teachers.	The costs of the dinner and dance are paid by the students.	Not a gift. Teachers are required to attend to provide a duty of care.

4. An employee wins a prize while attending a conference paid by the Department/school. Is the prize a reportable gift?

Yes, it is a reportable gift if the prize is from a free lucky draw and it has a value of more than \$100. However, if the prize is drawn from a raffle ticket purchased and paid by the employee, it would not be a reportable gift.

If the prize is a trip involving air travel, the rules stipulated in Appendix A of the Acceptance and Provision of Gifts policy for air travel (see question 1 above) would apply.

5. A teacher wins a prize in a science competition. Is the prize a reportable gift?

If the teacher had entered the competition as an employee of the school, the prize would be a reportable gift.

If a competition is open to the general public and an employee had entered the competition privately (i.e. not as an employee of the Department/school), the prize won by the employee would not be a reportable gift.

6. A supplier treats me to a meal occasionally. Is this appropriate?

No, it is not appropriate to accept such invitation nor it is appropriate to accept invitations or gifts given regularly by a supplier.

If it is considered appropriate to accept the first invitation (refer to Appendix B of the Acceptance and Provision of Gifts policy for guidance), any subsequent invitation from the same supplier must be declined if they are given over a short period of time. Multiple gifts given over a period of time from a supplier may indicate a trend and an emerging misconduct risk.

Unless it is a working lunch, receiving two or more invitations from a supplier within a twelve month period would be considered inappropriate.

7. Am I allowed to accept a small gift such as a drinking mug from a supplier?

The important consideration when accepting a gift is the circumstances in which the gift is given and not the value of the gift. It would not be appropriate to accept any gift, regardless of the value, if it gives rise to a potential, perceived or actual conflict of interest (refer to Appendix B of the Acceptance and Provision of Gifts policy for guidance).

8. A software supplier has a service agreement with the Department. A few employees (of different levels) are invited by the supplier to a Christmas lunch in appreciation of

the work done by the employees. The employees do not have any discretionary authority in terms of procuring the service. Is it appropriate to accept the invitation?

Employees should be aware that hospitality, entertainment and other gifts from commercial organisations are generally given with the intent to influence a current or future business decision. If an employee has a discretionary authority to procure goods and services, the general rule is the employee must not accept any gifts from businesses or individuals that sell or intend to sell goods and services to the Department/school.

However, in this instance, where the employees do not have any discretionary authority, acceptance of the invitation is unlikely to result in any conflict of interest or give an appearance of impropriety. In addition, it is a common business practice to invite their clients to Christmas lunches.

9. If an employee is invited to attend a conference free of charge in exchange for presenting a paper at a conference, does the employee need to report this as a gift or benefit?

No. The attendance of the conference itself would not be considered as a gift, particularly if the conference is related to his/her employment with the Department/school and there are no other benefits being given.

10. Is it appropriate to accept multiple small gifts from a supplier over a period of time?

Refer to the answer to question 6.

11. A casual light lunch by a supplier turns out to be over \$150.00 each, should this be reported as a gift?

It would depend on the purpose of the lunch (see examples in question 3).

12. Is it acceptable for a staff member to accept a dinner at a community meeting?

Yes, if the staff member is attending the meeting as a representative of the Department/school. Whether it should be declared as a gift or not would depend if other entertainment and benefits are also being provided.

13. If an employee receives a gift with a number of items of different values, do you only declare those items with a value of \$100 or over?

If a gift comprises of a number of items, the combined value of all the items must be included as a single gift.

14. Employees must not accept gifts in the form of money, is it allowable to accept a gift in the form of a gift voucher?

A gift in the form of a voucher such as a store gift voucher is allowable provided it is not readily exchanged for money. Gifts in the form of shares or unit trusts are not allowable, as they can be easily converted to money.

15. If an employee receives free attendance at an IT training seminar, or free software, hardware, accessories and services should these be reported as gifts especially when the value of the item is not known. For example, software promotion events often have free give-aways or complementary items. Is it acceptable to take these items and if yes should they be reported as gifts?

Attendance of the event itself is not a gift if it is related to the employee's work (or professional development). However, if the event also includes hospitality, entertainment, other benefits and give-aways, these would be considered as gifts and they should be declared and registered if the combined value exceeds \$100. If unknown, the value of each item should be based on the actual or estimated market value of the like or similar item.

16. Is it acceptable for employees to pick up free samples from suppliers at a trade fair or an event such as the WASSRA convention for personal use or school use?

Yes, employees can pick up free samples from suppliers for personal or school use. The free samples would be considered as gifts and must be declared and registered if the total value of the free samples from each supplier exceeds \$100 whether it is for personal or business use.

The free samples are given away by suppliers to promote their products in an open and transparent environment. In such circumstances, an employee is unlikely to be influenced or induced by a supplier or perceived to have acted inappropriately by picking up the free samples.

If the employee has a discretionary authority to make purchases (e.g. a purchasing card holder), the employee may pick up the free samples for testing and that their future purchasing decisions are based on the quality of the products and value for money consideration.

17. If the department hosts a conference which sometimes includes a conference dinner, do staff attending such a function need to report this?

No, this is not a gift. However, the dinner may be subject to FBT.

Note: A gift given to an employee by the Department/school is not required to be declared and registered. Prior approval is required to give gifts to employees.

B. Provision of Gifts

1. The guideline states that giving of gifts to employees for occasions that are deemed to be of a private nature is inappropriate, under what circumstances can we (i.e. cost centres/schools) give gifts to employees?

The policy does not prohibit the giving of gifts to employees. It is a general guideline that gifts should not be given to employees that are deemed to be of a private nature such as a birthday or a Christmas gift. Subject to prior approval and if it is justifiable (i.e. it can stand up to public scrutiny), giving of gifts to employees under certain circumstances is allowable.

2. Is it acceptable for a school to give mugs or pens purchased from school funds to staff members as a farewell gift?

See the answer to question 1 above.

3. Is it acceptable for employees to buy flowers for the family of a sick student from the school fund?

Buying of gifts to students is allowable subject to prior approval. However, buying of gifts for non-employees who have no direct business connection/relationship with the Department/school is not appropriate.

Note: When giving a gift to a non-employee, it must be given in the name of the Department/school.

4. Is it acceptable for the school to buy mugs labelled with the staff members' name for use in the school and for the staff members to take when they leave?

Schools may provide mugs/cups/glasses to staff for their use. However, depending on the costs, providing personalised mugs might seem excessive. The principal would have to determine if it is justifiable to provide personalised mugs and allowed staff to take them when they leave; bearing in mind the mugs are public property.

5. Is it appropriate to give gifts to volunteers for helping the school?

Yes, it is allowable for principals to give gifts to volunteers generally. However, consideration must be given as to the value and amount of voluntary work being performed by the volunteers to justify the giving of gifts. In addition, the value of the gifts must not be excessive.

APPENDIX D CONFERENCES/PRESENTATIONS FUNDED BY COMMERCIAL ORGANISATIONS

PART 1 DECLARATION OF THE TRAVEL OFFERED / RECEIVED				
<ul style="list-style-type: none"> Travel offered for conferences/presentations funded by commercial organisations are reportable but not a gift - if given to Department/school for official business or educational purposes. <p>A property gift with a value of \$1 000 or more cannot be retained for personal use. For such a gift, the recipient needs only to complete Part 1 of this form and forward it to the approving officer to determine how the gift is to be dealt with.</p>				
Recipient's Details	Name	Position	Level	Directorate/School Learning Area
Travel Details	Description			Value
Offerer / Giver's Details	Name of Organisation	Does the offerer/giver have any commercial relationship with the Department/school? Yes or no. If Yes, what is the nature of the relationship?		
PART 2 APPLICATION TO ACCEPT THE TRAVEL FOR DEPARTMENTAL USE				
Tick the appropriate box				Date Offered / Received
I have been offered the Gift but have not accepted it yet.	<input type="checkbox"/>	I have received the travel.	<input type="checkbox"/>	
I confirm that the details provided above are true and correct. I believe that the acceptance of the travel and associated costs will not place the Department/school or myself under any obligation to the offerer/giver. I wish to seek approval to accept the travel for departmental use.				
Recipient's Signature			Date	
PART 3 APPROVAL AUTHORITY				
To be completed by the appropriate approving officer (see gift policy for approval authority)				
If the travel is accepted would it place the intended recipient in a position of actual, perceived or potential conflict of interest? (Yes or No)				<input type="checkbox"/>
If yes, approval should not be given. If in doubt, seek advice from Professional Standards and Conduct.				
Application to accept the travel for departmental use is (approved or not approved)				<input type="checkbox"/>
(Give reason/s for the decision) :				
If approval is not given, indicate how the travel offer is to be dealt with:			Approving Officer's Details:	
1. Returned / Declined prior to receipt	<input type="checkbox"/>	Name		
2. Retained for use by business unit / school	<input type="checkbox"/>	Position		
3. Other (specify)		Signature		
		Date		

Registration Procedures

Central and regional offices: Scan the completed form and save it in TRIM Folder No: F12/0012717. Business unit must retain the original copy in accordance with the Department's Records Management policy.

Schools: Forward the original completed form to the Registrar/business manager for retention in the 'Conferences/Presentations Funded by Commercial Organisations' Register. All relevant details must be recorded in the Summarised Register.

FBT Assessment

If the value is or greater than \$300 and is approved to retain for departmental use, fax a copy of this form to CBS Tax Team (Fax No. 9264 8472) for FBT assessment.

APPENDIX E GIFT DECLARATION AND REGISTRATION FORM

PART 1 DECLARATION OF THE GIFT OFFERED / RECEIVED				
A property gift with a value of \$1 000 or more cannot be retained for personal use. For such a gift, the recipient needs only to complete Part 1 of this form and forward it to the approving officer to determine how the gift is to be dealt with.				
Recipient's Details	Name	Position	Level	Directorate/School Learning Area
Gift Details	Description			Value
Offerer / Giver's Details	Name (If it is a student, indicate 'Student'. Name is not required)	Does the offerer/giver have any commercial relationship with the Department/school? Yes or no. If Yes, what is the nature of the relationship?		
PART 2 APPLICATION TO ACCEPT THE GIFT FOR PERSONAL USE				
Tick the appropriate box				Date Offered / Received
I have been offered the Gift but have not accepted it yet.	<input type="checkbox"/>	I have received the gift.	<input type="checkbox"/>	
I confirm that the details provided above are true and correct. I believe that the acceptance of the gift will not place the Department/school or myself under any obligation to the offerer/giver. I wish to seek approval to accept the gift for personal use.				
Recipient's Signature			Date	
PART 3 APPROVAL AUTHORITY				
To be completed by the appropriate approving officer (see gift policy for approval authority)				
If the gift is accepted would it place the intended recipient in a position of actual, perceived or potential conflict of interest? (Yes or No)				<input type="checkbox"/>
If yes, approval should not be given. If in doubt, seek advice from Professional Standards and Conduct.				
Application to accept the gift for personal use is (approved or not approved)				<input type="checkbox"/>
(Give reason/s for the decision) :				
.....				
If approval is not given, indicate how the gift is to be dealt with:			Approving Officer's Details:	
1. Returned / Declined prior to receipt	<input type="checkbox"/>	Name		
2. Retained for use by business unit / school	<input type="checkbox"/>	Position		
3. Donated (specify)		Signature		
4. Other (specify)		Date		

Registration Procedures

Central and regional offices: Scan the completed form and save it in TRIM Folder No: F12/0012717. Business unit must retain the original copy in accordance with the Department's Records Management policy.

Schools: Forward the original completed form to the Registrar/business manager for retention in the Gift Register. All relevant details must be recorded in the Summarised Register.

FBT Assessment

If the value is or greater than \$300 and is approved to retain for personal use, fax a copy of this form to CBS Tax Team (Fax No. 9264 8472) for FBT assessment.

Acceptance and Provision of Gifts Procedures

All policy and procedural statements contained within this document are lawful orders for the purposes of section 80(a) of the Public Sector Management Act 1994 (WA) and are therefore to be observed by all Department of Education employees.



APPENDIX F APPLICATION FOR THE PROVISION OF GIFTS FORM

Attach a copy of the completed form to the invoice/corporate credit card statement for payment

Application for the Provision of Gifts		
Name of Officer applying/giving		Date:
Directorate/Cost Centre/School		
Status of the gift recipient/s (e.g. overseas guest, employee, volunteer etc.)		
Name of the recipient/s (if applicable) (attach list of names if necessary)		
Reasons for giving		
Description of the Gift		
Price/value of the Gift (including GST)	Cost per item \$:	Total Cost \$:
If the gift is for an employee and the value is or greater than \$300, a copy of this form must be submitted to CBS Tax Team Leader for Fringe Benefits Tax assessment.		
The above application is approved by		
_____	_____	_____
Name and Position	Signature	Date
When approving a gift, the approver must consider if the costs and the reasons are justifiable and can stand up to public scrutiny.		
Authorised Approvers and Approval Limits (including GST)		
Gift Value (per item)	Central and Regional Education Offices	Schools
To Non-Employees:		
Up to \$200	Director or above	Principal or above
Up to \$500	Executive Director/Regional Executive Director or above	Independent Public School Principal/Regional Executive Director or above
Over \$500	Deputy Director General or above	Regional Executive Director or above
To Employees:		
Up to \$100	Director or above	-
Up to \$500	Deputy Director General or above	Principal or above
Up \$1 000	Director General	Regional Executive Director or above
Over \$1 000	-	Deputy Director General or above

Contact details for FBT assessment:

CBS Tax Team - Team Leader 9264 8588

Fax No: 9264 8472

Acceptance and Provision of Gifts Procedures

All policy and procedural statements contained within this document are lawful orders for the purposes of section 80(a) of the Public Sector Management Act 1994 (WA) and are therefore to be observed by all Department of Education employees.

APPENDIX G PROVISION OF GIFTS - APPROVAL SCHEDULE

Office	Gift Recipient	Value (Include GST)	Approval Authority
Central and Regional Education Offices	Non- Employees	Up to \$200 per item	• Director or above
		Up to \$500 per item	• Executive Director or above • Regional Executive Director or above
		Over \$500 per item	• Deputy Director General or above
	Employees	Up to \$100 per item	• Director or above
		Up to \$500 per item	• Deputy Director General or above
		Over \$500 per item	• Director General
Schools	Non- Employees	Up to \$200 per item	• Principal or above
		Up to \$500 per item	• Independent Public School Principal • Regional Executive Director or above
		Over \$500 per item	• Regional Executive Director or above
	Employees	Up to \$500 per item	• Principal or above
		Up to \$1 000 per item	• Regional Executive Director or above
		Over \$1 000 per item	• Deputy Director General or above