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*](https://www.education.wa.edu.au/article/rgv0dp6)*.*

|  |  |  |  |
| --- | --- | --- | --- |
| **Gift Category** | **Example** | **Value** **(including GST)** | **Retain for Personal Use****Approval Authority** |
| Not Reportable (in some cases)Minor Gift  | * 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. |
| ReportableConsumable Gift | * event ticket
* recreational activity

See next table for:* 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: * + 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:* + Director of Education, Executive Director or above.
 |
| ReportableProperty Gift | * 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:* + Principal
	+ Director or above
 |
| $301 to $1 000(Subject to FBT assessment) | Must declare and registerMay retain for personal use subject to approval by a superior holding the position of:* + Director of Education, 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** |
| ReportableAir travel * + - Does not include air travel provided by a grant, scholarship or any other award.
 | * Airfare
* Accommodation
* Travel expenses
* Meals
* Hospitality and entertainment
* Registration fee
* Other associated costs
 | $101 to $1 000Over $1 000(Subject to FBT assessment if over $300) | Must declare and register, if travel is partly or fully funded by:* a commercial organisation including a Non Government Organisation (NGO) and Government related trading entity (e.g. Australian Post);

If approval is given to accept the gift, must apply for approval to travel in accordance with the Official Air Travel policy.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.* 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).

If approval is given to accept the gift, need not apply for approval to travel in accordance with the Official Air Travel policy.May retain for personal use subject to approval by a superior holding the position of: * + Principal, Director or above
	+ Director of Education, Executive Director or above.

See Appendix C for more details. |
| Not ReportableAir Travel* Does not include air travel provided by a grant, scholarship or any other award.
 | * Airfare
* Accommodation
* Travel expenses
* Meals
* Hospitality and entertainment
* Registration fee
* Other associated costs
 | Any value | No need to declare and register, if travel is partly or fully funded by:* 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.

Must apply for approval to travel in accordance with the Official Air Travel policy.See Appendix C for more details. |