

## 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"> <li>• a box of chocolates</li> <li>• a bunch of flowers</li> <li>• a bottle of wine</li> <li>• jewellery</li> <li>• stationery item</li> <li>• mug</li> </ul>	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"> <li>• event ticket</li> <li>• recreational activity</li> </ul> See next table for: <ul style="list-style-type: none"> <li>• air travel</li> <li>• accommodation</li> <li>• other travel expenses</li> </ul>	\$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"> <li>• Principal</li> <li>• Director or above</li> </ul>
		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"> <li>• Director of Education, Executive Director or above.</li> </ul>
<u>Reportable</u>  Property Gift	<ul style="list-style-type: none"> <li>• Mobile phone</li> <li>• Computer</li> <li>• Software</li> <li>• Jewellery</li> <li>• Artwork</li> </ul>	\$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"> <li>• Principal</li> <li>• Director or above</li> </ul>
		\$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"> <li>• Director of Education, Executive Director or above</li> </ul>
		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"> <li>Does not include air travel provided by a grant, scholarship or any other award.</li> </ul>	<ul style="list-style-type: none"> <li>Airfare</li> <li>Accommodation</li> <li>Travel expenses</li> <li>Meals</li> <li>Hospitality and entertainment</li> <li>Registration fee</li> <li>Other associated costs</li> </ul>	<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"> <li>a commercial organisation including a Non Government Organisation (NGO) and Government related trading entity (e.g. Australian Post);</li> </ul> <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"> <li>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).</li> </ul> <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"> <li>Principal, Director or above</li> <li>Director of Education, Executive Director or above.</li> </ul> <p>See Appendix C for more details.</p>
<p><u>Not Reportable</u></p> <p>Air Travel</p> <ul style="list-style-type: none"> <li>Does not include air travel provided by a grant, scholarship or any other award.</li> </ul>	<ul style="list-style-type: none"> <li>Airfare</li> <li>Accommodation</li> <li>Travel expenses</li> <li>Meals</li> <li>Hospitality and entertainment</li> <li>Registration fee</li> <li>Other associated costs</li> </ul>	<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"> <li>a non-commercial organisation (e.g. P &amp; C Association);</li> <li>a government department or government related agency (e.g. ACARA); and</li> <li>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.</li> </ul> <p>Must apply for approval to travel in accordance with the Official Air Travel policy.</p> <p>See Appendix C for more details.</p>