



Department of
Education

GIFTS, BENEFITS AND HOSPITALITY POLICY

GIFTS, BENEFITS AND HOSPITALITY PROCEDURES

EXPENDITURE ON HOSPITALITY PROCEDURES

This PDF contains the following documents

Document 1:

Gifts, Benefits and Hospitality Policy v1.0

Effective: 16 August 2022

Document 2:

Gifts, Benefits and Hospitality Procedures v1.0

Effective: 16 August 2022

Document 3:

Expenditure on Hospitality Procedures v4.0

Effective: 16 August 2022



Department of
Education

GIFTS, BENEFITS AND HOSPITALITY POLICY

EFFECTIVE: 16 AUGUST 2022

VERSION: 1.0

1 POLICY STATEMENT

The Department of Education (the Department) is committed to adhering to public sector standards and ensuring the ethical conduct of employees.

Employees are required to act with integrity and impartiality in relation to the acceptance, provision and declaration of gifts, benefits and hospitality. Their workplace decisions and actions must not be unduly influenced by their personal or private interests.

2 POLICY RULES

All employees receiving gifts, benefits and hospitality must:

- not seek or solicit gifts, benefits and hospitality for themselves or others;
- refuse offers of gifts, benefits and hospitality that:
 - give rise to an actual, potential or perceived conflict of interest;
 - extend indirectly to their relatives, friends or associates;
 - are from a person or organisation about whom employees are likely to make business decisions;
 - are in the form of cash or cash vouchers which can be used in the same way as cash;
 - may adversely affect their standing as an employee or which may bring the Department or the public sector into disrepute;
 - are offers of hospitality without a legitimate business benefit;
- refuse bribes or inducements and report any attempts of bribes or inducements to their line manager; and
- manage all gifts, benefits and hospitality in accordance with the Gifts, Benefits and Hospitality Procedures.

In carrying out their public duties, employees providing hospitality must:

- obtain prior approval for any expenditure on hospitality; and
- not incur any expenditure using Department funds in contravention of the Expenditure on Hospitality Procedures.

Guidance

The intent of this policy is to establish clear rules and guidance for Department employees in responding to offers and the provision of gifts, benefits and hospitality.

Where a school or business unit establishes local requirements with regard to gifts, benefits and hospitality, it needs to be consistent with this policy which prevails.

Senior Executive Officers, Directors of Education, Directors, Principals, Managers and Site Managers are responsible for building a culture and expectation within the work and school community that gifts are not required and should be discouraged in line with public sector guidance.

Employee behaviour should earn and sustain community and government trust and in the context of accepting or making offers of gifts, benefits and hospitality should include:

- *not making or accepting offers that influence, or may give the impression to influence any decision unfairly;*
- *performing duties without favouritism, bias or for personal gain; and*
- *acting fairly and objectively to maintain public trust by being honest, open and transparent.*

This Policy seeks to equip employees to:

- *distinguish and appropriately manage modest tokens of appreciation, or hospitality that are a basic courtesy, from inducements, conflicts of interest or non-token offers without a legitimate business benefit;*
- *identify appropriate boundaries for the provision of gifts, benefits and hospitality in a way that is considered reasonable in terms of community expectations;*
- *understand that offers of gifts benefits and hospitality can be politely refused and this remains a valid choice regardless of the circumstances surrounding the offer; and*
- *be confident in using public resources responsibly when making offers of hospitality in the course of their work.*

Considering any actual, potential or perceived conflict of interest is central to determining how to respond to an offer of a gift, benefit or hospitality and maintaining high levels of integrity in the Department and schools.

Conflicts of interest are an inevitable fact of organisational life and can arise without anyone being at fault. However, where an actual, potential or perceived conflict of interest exists, it creates serious risks for the individual, the Department and schools, which need to be identified and managed appropriately.

Guidance on the management of Conflict of Interest can be found in the Department's Conflicts of Interest Policy.

If an employee becomes aware of suspected staff misconduct or behaviour, access the Staff Conduct and Discipline policy and procedures.

To help guide employee conduct, please refer to Our Code of Conduct and Standards.

3 RESPONSIBILITY FOR IMPLEMENTATION AND COMPLIANCE

Senior Executive Officers, Directors of Education, Directors, Principals, Managers and Site Managers are responsible for implementation of the policy.

Line managers are responsible for compliance monitoring of the policy.

4 SCOPE

This policy applies to all Department employees.

5 SUPPORTING PROCEDURES

Gifts Benefits and Hospitality Procedures

Expenditure on Hospitality Procedures

6 DEFINITIONS

BENEFIT

Benefits include preferential treatment, privileged access, favours or other advantages offered to an individual. They may include invitations to sporting, cultural or social events, access to discounts and loyalty programs, and promises of a new job. The value of benefits may not have definitive monetary value, but as they are valued by the individual, they may be used to influence the individual's behaviour.

BRIBE

To solicit, receive or offer any undue reward to a person to influence the way that a person acts. A reward can encompass anything of value and is not limited to money or tangible goods. The provision of services may amount to a reward.

CASH VOUCHERS AND GIFT CARDS

Cash vouchers are any vouchers that can be 'universally' used in the same way as cash. For example, a pre-paid debit card is a 'cash' voucher. The acceptance and provision of cash or cash vouchers is prohibited by this Policy.

Gift cards are non-cash vouchers that must be used at specific retailers for goods and services and cannot be converted to cash.

CEREMONIAL GIFTS

Ceremonial gifts are provided as part of the culture and practices of communities and government, within Australia or internationally. Ceremonial gifts are usually provided when conducting official business with delegates from another organisation or representatives of foreign governments.

CONFLICT OF INTEREST

A conflict of interest arises in circumstances where an employee's performance of public duties is, or could be, influenced, or is viewed as influenced, by the employee's personal or private interests.

Where an employee has more than one role undertaking public duties, the employee may have multiple competing interests.

- An **actual conflict of interest** is a real conflict that exists between an employee's performance of public duties and the employee's personal or private interests. The employee may be unduly influenced by a personal interest when making work-related decisions or taking action in the workplace.
- A **perceived conflict of interest** is where a party, either internal or external to the Department, could form the view that an employee's personal or private interests are improperly influencing their workplace decisions or actions, now or in the future, whether or not this is the case.
- A **potential conflict of interest** is not an actual conflict but could become one in the future. It is possible that an employee's personal or private interests may, at some stage, unduly influence their public duties.

DECLARE

The documented disclosure of an offer and the recipient's decision, which includes all pertinent details to enable the Approval Authority to assess the recipient's decision.

GIFT

A gift is anything of value offered either directly or indirectly to an employee above their normal salary or employment entitlements. Gifts can be of a token value such as a box of chocolates, or of a significant value, such as a holiday. Gifts are generally tangible, it is something that can be seen, held or experienced such as consumer goods, event tickets or a holiday.

GIFT OF APPRECIATION (School Staff only)

An offer from or on behalf of a parent, carer or student(s) made to a member(s) of school staff, intended to express appreciation. Where the estimated value is \$100 or less, the Gift of Appreciation is considered Token and does not need to be declared. A gift with an estimated or actual value above \$100 is considered Non-Token and must be declared.

HOSPITALITY

Hospitality relates to entertaining stakeholders, conference delegates and other official visitors. Examples of hospitality may include offers of meals, invitations to events or accommodation.

Hospitality may be offered by the Department to stakeholders to support and facilitate the business of the Western Australian State Government.

Hospitality may also be offered to an officer of the Department from an external party as part of conducting business.

INDIRECT GIFT, BENEFIT OR HOSPITALITY

An indirect gift, benefit or hospitality may arise where it is provided to a family member, friend or associate to accept on the employees' behalf or to influence the employee in some way.

NON-TOKEN OFFER

An offer of a gift, benefit or hospitality with an estimated or actual value that is \$50 or more, other than for a Gift of Appreciation (school staff only).

PERSONAL OR PRIVATE INTERESTS

Personal or private interests include both financial and non-financial interests, and may include the interests of family members, co-workers, close friends, associates or other organisations (e.g. other employers, social clubs, special interest groups or volunteer organisations).

PUBLIC DUTIES

Public duties include the duties required of staff as an employee of the Department and the objectives of an employee's profession or activity. Employees are required to perform their public duties in an accountable, impartial and ethical manner.

TOKEN OFFER

An offer of a gift, benefit or hospitality that is made as a courtesy or is of inconsequential or trivial value to both the person making the offer and the recipient.

The primary determinant of a Token offer is that it would not be reasonably perceived within or outside the organisation as influencing an individual or raising an actual, potential or perceived Conflict of Interest. A Token offer is an offer of a gift, benefit or hospitality with an estimated or actual value that is less than \$50, other than for a Gift of Appreciation (school staff only).

7 RELATED DOCUMENTS

Relevant legislation or authority

[Criminal Code 1913 \(WA\)](#)

[Financial Management Act 2006](#)

[Public Sector Management Act 1994](#)

[Public Sector Commission Code of Ethics](#)

[Public Sector Commission Commissioner's Instruction 7](#)

[Public Sector Commission Commissioner's Instruction 8](#)

[Public Sector Commission Conduct Guide](#)

[State Supply Commission Disposal of Goods](#)

[Public Sector Commissioner's Circular 2009-18 Guidelines for Expenditure on Official Hospitality](#)

Related Department policies

[Alcohol and Other Drugs in the Workplace](#)

[Conflict of Interest \(new – to be linked\)](#)

[Corruption Prevention and Detection](#)

[Staff Conduct and Discipline](#)

[Records Management](#)

Other documents

[Code of Conduct](#) and [Standards](#) (staff only)

[Hospitality Expenditure Application Form](#)

[Entertainment Fringe Benefits](#)

[Corruption Prevention and Detection](#)

8 CONTACT INFORMATION

Policy manager: Director Financial Services

All enquiries to be directed to:

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

9 REVIEW DATE

16 August 2025

10 HISTORY OF CHANGES

Effective date	Last update date	Policy version no.	Ref no.	Notes
16 August 2022		1.0	D22/0257885	The new Gifts, Benefits and Hospitality Policy replaced the Acceptance and Provision of Gifts Policy and the Expenditure on Hospitality Policy. Approved by the Director General on 14 July 2022. D22/0246936



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Education

GIFTS, BENEFITS AND HOSPITALITY PROCEDURES

EFFECTIVE: 16 AUGUST 2022

VERSION: 1.0

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1 POLICY SUPPORTED

Gifts, Benefits and Hospitality Policy

2 SCOPE

This policy applies to all Department employees.

3 PROCEDURES

3.1 EMPLOYEES

Before accepting or providing a gift, benefit or hospitality, employees must:

- consider that the intent and public perception will meet high standards of integrity;
- follow Appendix B: Receiving of Gifts Rules Matrix and refer to guidance in section 3.4;
- complete Appendix C: Gifts Benefits and Hospitality Declaration Form within 5 days of offer date to:
 - declare token and non-token gifts whether accepted or declined (excluding gifts of appreciation);
 - declare non-token gifts of appreciation with a value above \$100;
 - seek approval to accept any offer, where possible prior to acceptance and
- seek approval prior to providing a gift, using Appendix F: Provision of Gifts Approval form.

Guidance

When considering whether to accept an offer of a gift, benefit or hospitality take the GIFT test in Appendix A. If in doubt, employees should err on the side of caution and discuss the situation with their principal or line manager.

It's all in a day's work

All staff should understand that they should never expect gifts, benefits or hospitality for doing their job and are encouraged to adopt a simple response of "All we need is thanks because for us it's all in a day's work" when something is offered to them. External stakeholders should also be reminded not to offer public officers gifts, benefits or hospitality. There is no additional cost to doing business with government and a better way to show appreciation is just by saying "thanks".

Employees can choose to decline a gift even if there is no real or perceived conflict of interest

Bribes

If you are offered a bribe (ie anything given in order to persuade you to act improperly), it is to be refused with an explanation of why it is not appropriate and the matter immediately reported to your line manager and the Standards and Integrity Directorate (staff only)

Sponsorship Arrangements

Employees involved in sponsorship arrangements should be aware of the corruption risk involved in these arrangements. An employee should not receive a personal benefit from a sponsorship arrangement. For more information please refer to Sponsorship in Government Guidelines.

3.2 LINE MANAGERS

Line managers must:

- promote expected standards of conduct and behaviour and regularly remind employees of their responsibilities in relation to gifts, benefits and hospitality; and
- provide assistance to employees who have queries in relation to the acceptance and provision of gifts, benefits and hospitality.

3.3 SENIOR EXECUTIVE OFFICERS, DIRECTORS OF EDUCATION, DIRECTORS, PRINCIPALS AND DEPUTY PRINCIPALS

Senior Executive Officers, Directors of Education, Directors, Principals and Deputy Principals must:

- promote expected standards of conduct and behaviour and regularly remind employees of their responsibilities in relation to gifts, benefits and hospitality;
- assess all declarations of gifts, benefits or hospitality using the declaration form in Appendix C: Gifts Benefits and Hospitality Declaration Form;
- determine how the gift, benefit or hospitality should be treated and record this on the declaration form;
- refer all reports of an offer of a bribe to the Standards and Integrity Directorate; and
- assess applications for the Provision of Gifts using the form in Appendix F and consider if costs and reasons for the gift are justifiable and can stand up to public scrutiny.

3.4 ACCEPTING GIFTS, BENEFITS AND HOSPITALITY OFFERS

Employees must:

- exercise particular care when accepting gifts, benefits or hospitality and should not accept if the giver of the gift:
 - is involved in a procurement or grant funding process with the Department or school;
 - is the subject of, or potentially affected by a decision of the Department or school; or
 - has offered gifts, benefits or hospitality of any kind more than once in the last year;
- refuse all offers from suppliers, potential suppliers or organisations whom they make business decisions with; and
- not accept gifts of alcohol valued over \$50.

Guidance

The guidance provided below relates to the requirements of Appendix B: Receiving of Gifts Rules Matrix. When using the matrix, employees should consider their position, the giver of the gift and the gift value.

Cash or Cash Equivalents and Non Cash Vouchers

Gifts of cash or cash equivalents create integrity risks and should not be accepted or provided. These include:

- lotto tickets, shares, cash, cheques, money orders, traveller's cheques
- cash vouchers such as debit cards

- bank transfers or other items easily converted to cash

Non-cash vouchers such as Gift Cards that can only be used at specific retailers and cannot be converted to cash may be accepted, subject to declaration and approval for retention.

Gifts of Appreciation

Gifts of Appreciation may be provided by an individual or group of students, parents or carers (of a current or former student) to a member of school staff.

*Gifts or benefits offered to a member of the school staff by anyone other than students, parents or carers are **not** Gifts of Appreciation.*

Gifts of Appreciation valued above \$100 can only be accepted if provided by a group of students, parents and/or carers and must be declared.

Where the total estimated value of a Gift of Appreciation is equal to or exceeds \$500, the Gift of Appreciation should either be declined or approved to be retained by the school.

Group Gift to Teaching Staff

When gifts are provided to a member of teaching staff by a group of students, parents or carers, it is the aggregated value of the gift (rather than the individual contribution by each donor) that determines the gift value for declaration and approval purposes. Group gifts may include different members of the same family.

Cumulative gifts

Regular offers of gifts, benefits or hospitality by a particular individual or organisation are considered to be a cumulative gift. Alone they may be token or given as gift of gratitude, however the cumulative value and frequency by which they are being offered may be perceived to be an attempt to influence which may compromise the recipient and the department.

Any offers of cumulative gifts, benefits or hospitality within a 12- month period, are subject to declaration at their combined value with regard to the thresholds and requirements on the gift matrix.

Valuing Gifts

If the value of a gift is unknown, the value should 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 is indeterminable due to its unique nature, the gift should be recorded in the Gift Register and should remain the property of the Department. The Principal or relevant approval authority would be best placed to make a decision on the value of the gift.

Gifts of Hospitality

Gifts of hospitality are acceptable where hospitality is incidental to a meeting, conference, networking event or official work-related function.

Ceremonial, Historical or Cultural Gifts

These are official gifts of cultural or historical significance that are provided as part of practices of communities and government. They are usually offered to express gratitude which extends to the work of several people. Such a gift is to remain the property of the Department or school.

Benefits

The following types of benefits gained when undertaking official business cannot be used for private purposes:

- Corporate discounts including hotel discounts or special accommodation rates, discounted meals at restaurants and cafes (including coffee loyalty cards) and memberships to clubs.

- *Loyalty, rewards and points schemes including any type of frequent flyer points, shopping points or rewards program points for example making purchases on a department issued purchasing card, and accruing shopping points, rewards, docketts, or discounted petrol.*

Hospitality

Employees cannot accept hospitality that may give rise to a perceived conflict of interest in relation to negative public perception and questionable integrity. Examples include:

- *restaurant meals, invitations to corporate boxes or marquees;*
- *invitations to lunches, dinners or other events to 'celebrate achievements or say 'thanks' for a job well done which may be an attempt to build an ongoing relationship and*
- *invitations to functions held in private homes and invitations which extend to family members, relations, friends and associates.*

Low risk hospitality may be accepted. Examples of these include:

- *light refreshments or a modest meal where the hospitality is incidental to the meeting, conference, networking event or official work-related function;*
- *low value hospitality provided by the host of an event or function for the purposes of learning and sharing knowledge; and*
- *occasional light working meal where the hospitality is incidental and low value such as sandwiches, fruit and non-alcoholic beverages.*

Disposal of Gifts

If a gift or benefit is retained by the Department, it should be used for public benefit and pay due respect to the wishes and expectations of the donor (if known). If there is no appropriate use for the gift, it can be either be politely returned to the giver or appropriately disposed. Refer to procedures for Dispose of school assets and resources and Understand methods of school property disposal (staff only)

Alcohol

Gifts of alcohol can create an integrity risk and must not be accepted if valued over \$50.

Prizes

Sometimes employees might, in the course of their work, win a prize. For example, winning a computer as a door prize at a conference where your ticket and attendance was paid for by the Department.

Prizes won in the course of employment are considered the property of the Department and are declared using the Gifts, Benefits and Hospitality Declaration Form.

If an employee who is a member of a Professional Association (membership paid by the employee) wins a prize from a member's only raffle draw at a conference, the prize is not considered property of the Department, does not need to be declared and can be retained by the employee.

Promotional items / Free Samples

At trade expos and professional association events there is often free samples available that suppliers use to promote their products in an open and transparent environment. The samples are often small office or business accessories (e.g. pens, calendars, folders) that are usually mass-produced and not given as a personal gift.

In such circumstances, the promotional item or free sample is not considered a gift and an employee can collect the promotional items or free samples that can be used personally or by the school/central services.

3.5 DECLARATION OF GIFTS, BENEFITS AND HOSPITALITY

Employees must complete Appendix C: Gifts, Benefits and Hospitality Declaration Form to:

- seek approval prior to the acceptance of any declarable offer of a gift, benefit or hospitality within five working days of receiving the offer;
- forward a copy to the Business and Customer Services (BCS) Tax Team for Fringe Benefit Tax (FBT) liability assessment if approval has been obtained to retain a gift of appreciation for personal use with a value of \$300 or more; and
- retain a copy at the school or central services in accordance with the Departments Records Management policy.

Guidance

There may be circumstances where it is not possible to obtain prior approval before acceptance of an offer or it may be inappropriate or not possible to refuse the offer. For example:

- *it may cause cultural offence to decline;*
- *the gift was given publicly (e.g. to a guest speaker at a conference) and to refuse it might cause embarrassment; or*
- *the gift was not personally delivered (e.g. it came through the mail).*

In these circumstances the gift, benefit or hospitality may be accepted and declared using Appendix B: Gifts, Benefits and Hospitality Declaration Form.

Unjustified delays in declaring offers may constitute non-compliance with the Policy.

3.6 REGISTER OF GIFTS, BENEFITS AND HOSPITALITY

Employees must maintain a Gifts Benefits and Hospitality Register in accordance with the Department's Records Management policy as follows:

- each school maintains their own register which needs to be available to central office on request;
- for central services and regional offices (excluding School Curriculum and Standards Division), employees scan and file completed declaration forms in the TRIM Folder F12/0012717 where the register is maintained by the Financial Services Directorate;
- for School Curriculum and Standards Division, employees scan and file completed declaration forms in the designated records management system;
- schools, central and regional offices must periodically review gift registers to:
 - confirm compliance with the policy; and
 - identify unusual trends with a focus on receivers and providers of gifts and assess any conflict of interest that may be emerging among gift recipients.

Guidance

The register reflects summary details of all the offers of gifts benefits and hospitality. It should be maintained as a physical or electronic document in the context of its risks and legislative obligations. It should be secure and held centrally or at schools.

The minimum requirements are included in Appendix D of these procedures and a Sample Gift Register is available to be accessed on Policy website.

3.7 PROVISION OF GIFTS

When providing gifts, employees must:

- complete and submit Appendix F: Application for the Provision of Gifts Form and submit to the Approval Authority outlined in Appendix E: Provision of Gifts Approval Schedule;
- submit a copy of the completed Application for the Provision of Gifts Form (Appendix F) to the BCS 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;
- under no circumstances give gifts in the form of cash or cash equivalents; and
- not fund gifts by the Department using public monies for occasions in celebration of personal events such as birthdays, marriages and birth of children.

Guidance

Employees and line managers should consider if the costs and the reasons for giving gifts are justifiable and can stand up to public scrutiny:

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

It may be appropriate to provide gifts to non-employees i.e. external guests, for legitimate business purposes. Circumstances where gifts may be considered appropriate:

- *visiting dignitaries or officials of overseas schools*
- *non-employees such as industry clients, volunteers, board members*
- *external presenters as a token of appreciation*
- *host/sister schools during overseas school excursions; and*
- *overseas exchange students and teachers may present a gift to a host school*

Funds sourced from 'staff collections' do not constitute public monies.

Any items (such as flowers) purchased for bereavements or condolences are not considered gifts for the purpose of this policy and therefore the procedures above do not apply. Refer to [Ikon guidelines](#) for more information of condolences at [Arrange condolences for death, illness or injury](#) (staff only).

4 DEFINITIONS

BENEFIT

Benefits include preferential treatment, privileged access, favours or other advantages offered to an individual. They may include invitations to sporting, cultural or social events, access to discounts and loyalty programs, and promises of a new job. The value of benefits may not have definitive monetary value, but as they are valued by the individual, they may be used to influence the individual's behaviour.

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Where an employee has more than one role undertaking public duties, the employee may have multiple competing interests.

- An **actual conflict of interest** is a real conflict that exists between an employee's performance of public duties and the employee's personal or private interests. The employee may be unduly influenced by a personal interest when making work-related decisions or taking action in the workplace.
- A **perceived conflict of interest** is where a party, either internal or external to the Department, could form the view that an employee's personal or private interests are improperly influencing their workplace decisions or actions, now or in the future, whether or not this is the case.
- A **potential conflict of interest** is not an actual conflict but could become one in the future. It is possible that an employee's personal or private interests may, at some stage, unduly influence their public duties.

CUMULATIVE GIFT

Regular offers of gifts, benefits or hospitality within a 12-month period by a particular individual or organisation are considered to be cumulative gifts.

DAYS

Days in this Policy are working days. School holidays and weekends are not counted as working days.

DECLARE

The documented disclosure of an offer and the recipient's decision, which includes all pertinent details to enable the Approval Authority to assess the Recipient's decision.

GIFT

A gift is anything of value offered either directly or indirectly to an employee above their normal salary or employment entitlements. Gifts can be of a token value such as a box of chocolates, or of a significant value, such as a holiday. Gifts are generally tangible, it is something that can be seen, held or experienced such as consumer goods, promotional materials or a holiday.

GIFT OF APPRECIATION (School Staff only)

An offer from or on behalf of a parent/family, carer or student(s) made to a member(s) of school staff, intended to express appreciation. Where the estimated value is \$100 or less, the Gift of Appreciation is considered Token and does not need to be declared. A gift with an estimated or actual value above \$100 is considered Non-Token and must be declared.

HOSPITALITY

Hospitality relates to entertaining stakeholders, conference delegates and other official visitors. Examples of hospitality may include offers of meals, invitations to events or accommodation.

Hospitality may be offered by the Department to stakeholders to support and facilitate the business of the Western Australian State Government.

Hospitality may also be offered to an officer of the Department from an external party as part of conducting business.

INDIRECT GIFT, BENEFIT OR HOSPITALITY

An indirect gift, benefit or hospitality may arise where it is provided to a family member, friend or associate to accept on the employees behalf or to influence the employee in some way.

NON-TOKEN OFFER

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PUBLIC DUTIES

Public duties include the duties required of staff as an employee of the Department and the objectives of an employee's profession or activity. Employees are required to perform their public duties in an accountable, impartial and ethical manner.

TOKEN OFFER

An offer of a gift, benefit or hospitality that is made as a courtesy or is of inconsequential or trivial value to both the person making the offer and the recipient.

The primary determinant of a Token offer is that it would not be reasonably perceived within or outside the organisation as influencing an individual or raising an actual, potential or perceived Conflict of Interest. A Token offer is an offer of a gift, benefit or hospitality with an estimated or actual value that is less than \$50, other than for a Gift of Appreciation (School Staff only).

SPONSORSHIP

Sponsorship is the right to associate the sponsor's name, products or services with the sponsored organisation's service, product or activity, in return for negotiated and specific benefits such as cash or in-kind support or promotional opportunities.

5 RELATED DOCUMENTS

Relevant legislation or authority

Criminal Code 1913 (WA)

Financial Management Act 2006

Public Sector Management Act 1994

Public Sector Commission Code of Ethics

Public Sector Commission Commissioner's Instruction 7

Public Sector Commission Commissioner's Instruction 8

Public Sector Commission Conduct Guide

State Supply Commission Disposal of Goods

Public Sector Commissioner's Circular 2009-18 Guidelines for Expenditure on Official Hospitality

Related Department policies

Alcohol and Other Drugs in the Workplace

Expenditure on Hospitality Procedures

Staff Conduct and Discipline

Official Air Travel Policy

Records Management

Incoming Sponsorship to Public Schools Policy

Other documents

Code of Conduct and Standards (staff only)

Corruption Prevention and Detection

6 CONTACT INFORMATION

Policy manager: Director Financial Services

All enquiries to be directed to:

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

Refer to [Protocol and State events in Western Australia](#) for protocol regarding gifts and presentation packs. For further information, contact:

Protocol and State Events

Department of the Premier and Cabinet

Ph: 6552 6333

Email: protocolbranch@dpc.wa.gov.au

7 REVIEW DATE

16 August 2022

8 HISTORY OF CHANGES

Effective date	Last update date	Policy version no.	Ref no.	Notes
16 August 2022		1.0	D22/0257885	The new Gifts, Benefits and Hospitality Policy replaced the Acceptance and Provision of Gifts Policy and the Expenditure on Hospitality Policy. Approved by the Director General on 14 July 2022. D22/0246936

APPENDIX A. THE GIFT TEST

Employees should consider the GIFT test and further guidance below to help decide whether to refuse an offer. Take the GIFT test and when in doubt ask your line manager and/or school principal.

G – Giver

Who is providing the gift, benefit or hospitality and what is their relationship to me?

Does my role require me to select contractors, award grants, regulate industries or determine government policies?

Could the giver (person or organisation) benefit from a decision I make?

I – Influence

Is the giver seeking to influence my decisions or actions?

Is the gift, benefit or hospitality being offered to me publicly or privately?

Is it a courtesy, token of appreciation or highly valuable?

Does its timing coincide with a decision I am about to make?

F – Favour

Is the giver seeking a favour in return for the gift, benefit or hospitality?

Is the gift, benefit or hospitality being offered honestly?

Has the giver made several offers to me or people in my business area over the last 12 months?

Would accepting it create an obligation on me to return a favour?

T – Trust

Will public trust be enhanced or diminished?

Could I publicly explain why I am accepting the gift, benefit or hospitality?

What would my colleagues, family, friends and associates think?

Have I made good records on accepting the gift, benefit or hospitality in accordance with reporting and recording procedures?

APPENDIX B. RECEIVING GIFTS RULES MATRIX

Please follow the matrix below when considering offers of gifts, benefits or hospitality. It is to be read in conjunction with the Gifts Benefits and Hospitality policy and procedures. Any actual, potential or perceived conflict of interest should be central to determining how to respond to such offers. Refer to section 3.4-3.5 of the procedures for further guidance.

Gift Receiver (employee)	Gift Giver	Reporting Threshold/ Gift Type	Declaration Form Required	Can Employee Accept?	Can Gift be Retained? (subject to exceptions and restrictions and approval)		Decline or Dispose of Gift	Approval Authority
				(if it meets policy requirements and subject to exceptions and restrictions)	Personal Use	School / Department		
Central Services (all non school sites - includes Regional Offices, Padbury and East Perth)	Anyone	\$50 and below Token Gift	Yes	Yes	Yes	Yes	if not accepted or not retained	Director or above
		Above \$50 and less than \$300 Non-Token Gift	Yes	Yes	No (except for networking related hospitality)	Yes	if not accepted or not retained	Director or above
		Above \$300 Non-Token Gift	Yes	No	No	No (except for ceremonial gifts)	must return or dispose of gift	Director or above
Schools all staff (refers to staff located at a school)	student/parent/ carer (individual or group)	\$100 and below Gift of appreciation Token Gift	No	Yes	Yes	Yes	if not accepted or not retained	NA (no form required)
	group of students/parents/carers	Above \$100 and less than \$500 Gift of appreciation Non-token Gift	Yes	Yes	Yes (must be from a group not an individual)	Yes	if not accepted or not retained	Deputy Principal, Principal or above
		Above \$500 Gift of appreciation Non-token Gift	Yes	No	No	No	must return or dispose of gift	Principal or above
	anyone other than student/parent/ carer	\$50 and below Token Gift	No (unless cultural or ceremonial)	Yes	Yes	Yes	if not accepted or not retained	NA (no form required)
		Above \$50 and below \$300 Non-Token Gift	Yes	Yes	No (except for networking related hospitality)	Yes	if not accepted or not retained	Deputy Principal, Principal or above
		Above \$300 Non-Token Gift	Yes	No	No	No (except for ceremonial gifts)	must return or dispose of gift	Principal or above

APPENDIX C. GIFTS BENEFITS AND HOSPITALITY DECLARATION FORM

Gifts, benefits and hospitality declaration form

This declaration supports the Department of Education's Gifts, Benefits and Hospitality Policy.

GIFTS BENEFITS AND HOSPITALITY DECLARATION FORM (Page 1 of 3)

Officer to complete (part 1)			
Officer details			
Surname		First name	
Position title		Directorate/school Learning Area	
Description of offer			
Date of offer			
Date gift, benefit or hospitality will be accepted (if declaring before occurrence)			
Description of offer			
Estimated or actual value (attach any information that confirms value)			
Description of person/organisation making/made offer			
Name of person/organisation making/made offer			
Position of person making/made offer (if known and applicable)			
Nature of the School/Department's relationship with person/organisation making/made offer	<input type="checkbox"/> Client/customer <input type="checkbox"/> Member of public <input type="checkbox"/> Supplier/contractor <input type="checkbox"/> Other (describe)		

GIFTS BENEFITS AND HOSPITALITY DECLARATION FORM (Page 2 of 3)

Officer assessment			
Why is offer being made/has been made?			
Could accepting offer create an actual, potential or perceived conflict of interest ¹ ? For example, are you/the School or the Department about to make a decision on the person/organisation that could lead to a favourable outcome for them?		<input type="checkbox"/> Yes If yes, consider if conflict of interest declaration is also required. <input type="checkbox"/> No <input type="checkbox"/> Unsure	
Does accepting an offer of hospitality have a link or obvious benefit to either the Department or government priorities or objectives?		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure <input type="checkbox"/> N/A	
Have any previous offers been made to you/your business area by the same person/organisation in the last 12 months? If yes, provide details of previous gifts, date and value.		<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure	
Have you already accepted/declined the offer?		<input type="checkbox"/> Yes <input type="checkbox"/> No Date accepted/declined:	
Do you want to accept the offer? If yes, why?		<input type="checkbox"/> Yes <input type="checkbox"/> No	
Officer declaration			
I declare the information I am providing in this declaration is true and accurate to the best of my knowledge.			
Signature		Date	

¹ **Actual conflict of interest** is where a public officer's personal interests and their public duty conflict. These are happening now and require management.

Potential conflict of interest is where a public officer's personal interests and their public duty are likely to conflict sometime in the future.

Perceived conflict of interest is where a third party could form the view that personal interests could improperly influence a public officer's decisions or actions now or in the future.

GIFTS BENEFITS AND HOSPITALITY DECLARATION FORM (Page 3 of 3)

Approval authority to complete (part 2)			
Surname		First name	
Position title		Directorate/School Learning are	
Relationship to officer			
<p>I have reviewed the information provided and recommend the following action:</p> <p><input type="checkbox"/> Offer be declined</p> <p><input type="checkbox"/> Gift or benefit be returned to person/organisation</p> <p><input type="checkbox"/> Gift or benefit be retained by officer</p> <p><input type="checkbox"/> Gift or benefit be retained by Department/school</p> <p><input type="checkbox"/> Gift or benefit be disposed of by Department/school</p> <p><input type="checkbox"/> Hospitality be accepted</p> <p><input type="checkbox"/> Other (detail)</p>			
<p>I confirm that to the best of my knowledge the offer or its acceptance:</p> <p><input type="checkbox"/> will not create/has not created an actual, potential or perceived conflict of interest</p> <p><input type="checkbox"/> where hospitality is accepted, it has a link or obvious benefit to either the Department or government priorities and objectives; and creates no actual, potential or perceived conflict of interest.</p>			
<p>Approved value (if applicable):</p> <p>I have submitted this declaration for inclusion on the gifts, benefits and hospitality register.</p>			
Signature		Date	

Registration Procedures: Central and Regional offices to scan completed form and save in TRIM folder – F12/0012717. Schools are required complete the Gifts Benefits and Hospitality register with the form details for their school site. Hard copy form retained in accordance with the Department Records Management policy.

FBT Assessment: If the value is greater than \$300 and is approved to retain for personal use, email a copy of this form to the Taxation Team Leader, Finance Services, Business and Customer Services (BCS) at doetax@education.wa.edu.au for FBT assessment

APPENDIX D. GIFT REGISTER – MINIMUM REQUIREMENTS

A gifts, benefits and hospitality register can be maintained as a physical or electronic document. It should be secure and held centrally or at schools. As a minimum it should include:

- details of offer including description, reason for the offer and estimated value
- name and position of person or organisation making the offer
- name and position of officer accepting the offer
- relationship between the parties involved
- approval of authorising officer including name and position of the officer
- confirmation of whether the gift, benefit or hospitality was accepted or declined

A sample gift register can be accessed on Ikon/Policy website.

APPENDIX E. PROVISIONS OF GIFTS APPROVAL SCHEDULE

The Authorised Approvers for the respective gift values must approve the Application for the Provision of Gifts in Appendix F prior to the purchase of the gift.

Authorised Approvers and Approval Limits (inc GST)			
Office	Gift Recipient	Value per item (Include GST)	Approval Authority
Central Services (all non school sites - includes Regional Offices, Padbury and East Perth)	Employees and Non-Employees	Up to \$100	▪ Director or above
		Up to \$500	▪ Executive Director or above
		Over \$500	▪ Director General
Schools	Employees and Non-Employees	Up to \$100	▪ Principal or above
		Up to \$500	▪ Director of Education or above
		Over \$500	▪ Director General

APPENDIX F. PROVISIONS OF GIFTS APPROVAL FORM

Application for the Provision of Gifts Form

This declaration supports the Department of Education's Gifts, Benefits and Hospitality Policy.

Officer to complete			
Officer details			
Surname		First name	
Position title		Directorate/school Learning Area	
Description of the provision of the gift			
Date gift, benefit or hospitality will be offered			
Description of offer			
Actual value (attach any information that confirms value)			
Description of person/organisation to receive the gift			
Name of person/organisation that the offer will be made			
Position of person to receive the offer (if known and applicable)			
Nature of the Department's/school's relationship with person/organisation (e.g. oversees guest, employee, volunteer etc.)			
Officer assessment			
Reason for offer being made/has been made?			
Officer declaration			
I declare the information I am providing in this declaration is true and accurate to the best of my knowledge.			
Signature		Date	

Approval Authority to complete*			
When approving a gift the approver must consider if the costs and reasons are justifiable and can stand up to public scrutiny.			
Surname		First name	
Position title		Directorate/school Learning Area	
Signature		Date	

*Refer Approval schedule for Provision of Gifts in Appendix E



Department of
Education

EXPENDITURE ON HOSPITALITY PROCEDURES

EFFECTIVE: 16 AUGUST 2022

VERSION: 4.0

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1 POLICY SUPPORTED

Gifts, Benefits and Hospitality Policy

2 SCOPE

These procedures apply to all Department employees.

3 PROCEDURES

3.1 APPLICATION FOR EXPENDITURE ON HOSPITALITY

Prior to any expenditure on hospitality employees must:

- complete *Appendix A Hospitality Expenditure Application Form* and confirm that it is approved in line with *Appendix D Approval Authority for Expenditure on Hospitality by Type*; and
- refer to *Appendix B Catering Guidelines* to help decide what catering is appropriate for the function type.

Guidance

In accordance with Public Sector Commissioner's Circular on official hospitality, the over-riding principle is that hospitality expenditure should be for official purposes, appropriate to the role of the officer and proportionate to the purpose of the occasion. Accountable officers should be able to identify that the costs are proportional to the benefits obtained for the Department and would be considered reasonable in terms of community expectations.

Expenditure on official hospitality should only be incurred where it is considered essential to facilitate the conduct of public business. As per these procedures, expenditure on official hospitality may be incurred in the following circumstances:

- *Working Meals*
- *Staff Health and Wellbeing*
- *Official Social Functions*
- *Official Events and*
- *Official Entertainment*

When considering whether expenditure on hospitality is appropriate take the HOST test in Appendix E.

3.2 SENIOR EXECUTIVE OFFICERS, DIRECTORS OF EDUCATION, DIRECTORS, PRINCIPALS AND DEPUTY PRINCIPALS

Senior Executive Officers, Directors of Education, Directors, Principals and Deputy Principals must:

- promote a culture of reasonableness in terms of expenditure on hospitality and community expectations;
- assess all expenditure on hospitality using *Appendix A Hospitality Expenditure Application Form*;
- determine if the expenditure on hospitality should be approved or declined and record this on the *Appendix A Hospitality Expenditure Application Form*; and

- confirm that the hospitality expenditure approval form (provided the expenditure is approved) is attached to the invoice or to the purchase card statement (dependent on payment method).

3.3 TYPES OF EXPENDITURE ON HOSPITALITY

3.3.1 WORKING MEALS

Employees must:

- only incur expenditure on working meals to facilitate the conduct of official business;
- provide the working meal at the place where the business activity is conducted, unless it is not practicable to do so;
- avoid holding routine meetings where working meals are served as a regular occurrence; and
- confirm that expenditure incurred on working meals is modest, excludes alcohol and is in line with general community and public sector expectations.

Guidance

Working meals may be provided for staff at business meetings which include training, workshops, seminars, conferences and professional development as the primary purpose.

Working meals may also be provided for meetings with business and industry clients, volunteers and board/council/committee members.

It may be appropriate to provide working meals in the following circumstances:

- *when a meeting has been scheduled to extend over normal meal times and there is no reasonable alternative date and time to conduct the meeting; or*
- *when staff are required to work in groups through lunch or later at night; or*
- *when a full day's meeting has been scheduled and there are cost advantages in continuing through the normal lunch break; or*
- *when the meeting is attended by officers from at least one other external agency or staff from other sites and is for the purpose of conducting business during the meal; or*
- *when it is required by Departmental or school-based timetables.*

Staff amenities for staff rooms and Department kitchens are not considered hospitality and do not require a hospitality expenditure application form. Staff amenities should be modest in nature and may include tea, coffee, sugar and milk.

3.3.2 STAFF HEALTH AND WELLBEING

Employees must confirm that staff health and wellbeing initiatives are authorised and appropriate to the intent of the Staff Health and Wellbeing Strategy or Principal Health and Wellbeing Strategy prior to any expenditure on hospitality.

Guidance

Principals and line managers have a responsibility to maintain a healthy and safe workplace.

Further information related to staff health and wellbeing can be found in the [Staff Health and Wellbeing Guidelines](#) on Ikon (staff only).

Expenditure on catering for the purposes of Staff Health and Wellbeing events should be treated as a working meal and should be modest in nature and limited to refreshments such as tea, coffee and a light meal. Catering for Staff Health and Wellbeing events are to be tied to the activity for example, a mental health and wellbeing workshop followed by light refreshments.

While some social activities can continue to create a health and wellbeing culture in a school/workplace, official social functions are distinctly different from staff health and wellbeing initiatives and are outlined in section 3.3.5 below.

3.3.3 OFFICIAL EVENTS

Employees must confirm that official events have an official purpose that is in line with the functions and community of practice of the school or Department.

Guidance

Examples of an official event include:

- *school jubilee or centenary celebration;*
- *graduation ceremony;*
- *award presentation;*
- *volunteer acknowledgement;*
- *school open day; and*
- *parents' night.*

School balls and fundraising events are not considered as official events for the purpose of these procedures.

Schools may provide light meals and refreshments to staff, parents, students, community and volunteers for the event. Alcohol may be provided if it is appropriate to the occasion, provided no students are in attendance and complies with Alcohol and other Drugs in the Workplace Policy.

3.3.4 OFFICIAL ENTERTAINMENT

Employees must confirm that entertainment expenditure is only incurred where there is a clear work-related benefit to providing hospitality to official visitors.

Guidance

Examples of official entertainment include:

- *overseas and interstate visitors;*
- *visiting dignitaries; and*
- *members of the diplomatic or consular corps.*

As a matter of protocol, the hospitality is usually hosted by a senior employee. The host may extend the hospitality reception to include other guests, including spouses or partners, where the protocol requires their presence.

Entertainment expenditure cannot be incurred specifically for employees, associates, business and industry clients, volunteers and board/council/committee members.

Official entertainment should be planned in advance and approval sought prior to any expenditure on hospitality.

Depending on who the visitors are, entertainment expenditure may include dining and recreational activities such as cultural shows, sporting events and sightseeing tours. Alcohol may be provided if it is appropriate to the occasion and complies with the Alcohol and other Drugs in the Workplace Policy. Gifts may be given where protocol requires the exchange of gifts. For procedures on the giving of gifts see Gifts, Benefits and Hospitality Procedures.

3.3.5 OFFICIAL SOCIAL FUNCTIONS

Employees must:

- not incur expenditure on hospitality to celebrate a social function that is of a private nature; and
- confirm expenditure on hospitality for an official social function has a strong connection with work in line with Department policy and expectations.

Guidance

Official Social Functions may be held only in exceptional circumstances and are to be approved by the Director General or Deputy Director General.

Social functions are generally related to the celebration of an occasion and they are usually of a private nature. There may be some exceptional instances where an official social function may be held by the department to commemorate or celebrate an occasion.

Expenditure on hospitality should not be incurred for the following social functions:

- Birthday, Anniversary or New Year celebration;
- Religious festivals;
- Melbourne Cup or similar events;
- end of school term celebration;
- end of calendar/financial year celebration;
- celebrating an employee's achievement; or
- celebrating the successful completion of a task/project.

When approving expenditure for an official social function, consideration must be given if it is justifiable to use public funds for the occasion. It must also be able to stand up to public scrutiny.

Where appropriate, the approver should consider limiting the expenditure by placing certain conditions such as the number of people invited, the type of food and beverages served, the venue and the maximum amount allowed.

3.4 PAYMENT ON HOSPITALITY EXPENDITURE AND FBT REQUIREMENTS

Employees must confirm that all hospitality expenditure accounts submitted for payment are accompanied by the following documents:

a) Central services

i) Payment of invoice

The approved *Appendix A Hospitality Expenditure Application Form* must be attached to the invoice submitted to BCS Accounts Processing for payment.

ii) Clearance of Purchasing Card

Expenditure on Hospitality 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.



The approved *Appendix A Hospitality Expenditure Application Form* must be attached to the Purchasing Card transaction for authorisation and clearance.

iii) iProcurement

A soft (scanned) copy of the approved *Appendix A Hospitality Expenditure Application Form* must be attached when creating a requisition in iProcurement.

A soft (scanned) copy of the approved *Appendix A Hospitality Expenditure Application Form* must be attached to the invoice submitted to Business and Customer Services (BCS) Accounts Processing for payment.

b) Schools

i) Payment of Invoice

The approved *Appendix A Hospitality Expenditure Application Form* must be attached to the invoice for payment.

ii) Clearance of Purchasing Card

The approved *Appendix A Hospitality Expenditure Application Form* must be attached to the Individual Cardholder Transaction Statement for clearance.

The incurring officer and the purchase card holder must confirm that FBT liability is assessed and, if applicable, the amount is posted to the relevant mandatory account.

Guidance

Where multiple suppliers are involved in the provision of a hospitality event, a copy of the Appendix A Hospitality Expenditure Application Form is to be attached to each of the invoices if they are submitted separately for payment. This requirement also applies to purchasing card clearance.

Fringe Benefits Tax may be payable for any food and beverages provided to employees and their partners, spouses and family members. The actual FBT liability will depend on the types of meals and beverages provided, when, where and why they are provided.

Due to the complexity of the FBT rules, employees processing hospitality expenditure accounts should seek guidance from the Taxation Team Leader (BCS).

Guidelines on FBT for schools are available on Ikon (staff only)

Multi Event Form

When seeking approval of hospitality expenditure for multiple events, Appendix F Multi-Event Expenditure on Hospitality Worksheet may be used and be attached to the Appendix A Hospitality Expenditure Application Form when submitting for approval and payment.

The Multi Event form is not a blanket approval form. It is a worksheet containing specific event details that is to be attached to the Hospitality Expenditure Application Form to cover repetitive multiple events occurring over the course of a school term.

Events on the form would be logically grouped for administrative efficiency within a business area.

4 EVENTS HELD BY EXTERNAL ORGANISATIONS

When attending a conference or event held by a external organisation, employees must consider the following key principles:

- if professional development forms a major component of the event and is primarily work related, then the Department would pay for the cost for the employee to attend the event; and
- if professional development forms a minor component of the event and the main reason is social, then the employee would personally pay the attendance costs.

Guidance

Please refer to Appendix C Attendance at Conference/Events Decision Guide to assist in making decisions on who is responsible for payment of costs relating to conferences.

Please note that the Hospitality Expenditure Application form is not applicable for externally held events.

External professional organisations such as the Manager of Corporate Services (MCS) Associations, Principals' Associations, Law Society of WA and CPA Australia conduct ongoing professional development and training for their members. Staff who are members of these organisations may be invited to attend events organised by external organisations. Non-members may also be invited to attend if the professional development relates to their roles.

Typically, such events would be a seminar or conference whose main component is professional development incorporating a social element such as a breakfast, dinner or sundowner. Where the main componet is the professional development the Department/school would pay for the attendance at the event as there is a clear work benefit.

If the main component of the event is a social event, for example a sundowner or dinner as a social networking opportunity with little or no direct work benefit then the employee would personally pay the attendance costs.

Use of public funds needs to be justified and public perception considered.

5 DEFINITIONS

HOSPITALITY

The provision of food, beverages and recreational activities by the Department/schools to employees and non-employees.

HOST

Responsibilities of a Department host include initiating an event and approving decisions (or facilitating the approval of decisions), for example in relation to cost, selecting invitees, ensuring the event runs smoothly and meets its objectives, and facilitating relationships between invitees.

6 RELATED DOCUMENTS

Relevant legislation or authority

Public Sector Commissioner's Circular 2009-18 Guidelines for Expenditure on Official Hospitality

Related Department policies

Alcohol and Other Drugs in the Workplace

Staff Conduct and Discipline

Records Management

Gifts, Benefits and Hospitality Policy

Gifts Benefits and Hospitality Procedures

Other documents

Code of Conduct and Standards (staff only)

Corruption Prevention and Detection

7 CONTACT INFORMATION

Policy manager: Director Financial Services

Policy contact officer: Manager
Financial Policy and Governance
T: (08) 9264 4162

BCS: Taxation Team Leader
doetax@education.wa.edu.au

Accounts Processing Team Leader
doeap@education.wa.edu.au

School Financial Management and Support: Manager School Financial Management and Support
Senior Finance Consultants
FinancialServices.Support@education.wa.edu.au

8 REVIEW DATE

16 August 2025

9 HISTORY OF CHANGES

Effective date	Last update date	Policy version no	Ref no	Notes
22 August 2007		1.0	D11/0250433	Titled <i>Hospitality and Working Meals</i> .

Expenditure on Hospitality 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.



3 December 2013		2.0	D13/0624821	v1.0 split into policy and procedures documents. New procedures and information added. D13/0344254
6 January 2014		2.1	D14/0004252	Amendment to procedure 3.2 (a)(iii). Approved by Director General 23 December 2013. D14/0004248
6 January 2014	30 January 2014	2.2	D14/0042092	Updated contact details. D14/0041911
6 January 2014	21 August 2015	2.3	D15/0333781	Updated links D15/0333770
6 January 2014	3 October 2018	2.4	D18/0436807	Minor changes to update position titles, related policies and contact information D18/0436808
4 June 2019		2.5	D19/0115776	Major change approved at Corporate Executive by the Director General on 1 May 2019.
1 October 2019		3.0	D19/0349308	Major review of the policy and procedures. Approved and signed by the Director General on 11 September 2019. D19/0423596
1 October 2019		3.1	D19/0441793	Minor changes to policy rules, related documents and punctuation in guidelines. D19/0441492
1 October 2019	4 October 2019	3.2	D19/0460353	Minor changes to correct errors. D19/0460329
1 October 2019	25 March 2021	3.3	D21/0161690	Minor change to link to Hospitality expenditure application form on Ikon D21/0161208
18 August 2022		4.0	D22/0257912	Major changes and re-alignment of the Expenditure on Hospitality Procedures under

				Gifts, Benefits and Hospitality Policy. Approved by the Director General on 14 July 2022. D22/0246936.
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APPENDIX A. HOSPITALITY EXPENDITURE APPLICATION FORM

Instructions:				
1. Please read the Expenditure on Hospitality Procedures prior to completing this form. 2. This form is to be used when a school/business unit is paying for hospitality expenditure 3. For multiple events the Multiple Event Hospitality Expenditure Worksheet can be attached to this application. 4. Prior written approval must be obtained from the authorised officer before the expenditure is incurred. 5. Completed form must be attached to the invoice for payment, or the purchasing card statement/acquittal.				
Part 1 Details of the Employee Applying to Incur Hospitality Expenditure				
School/Business Unit	Name of Employee	Position	Signature	Date
Part 2 Type and Purpose of Hospitality				
Tick the appropriate box		Purpose of Hospitality		
Working Meal	<input type="checkbox"/>			
Staff Health & Wellbeing	<input type="checkbox"/>			
Official Events	<input type="checkbox"/>			
Official Entertainment	<input type="checkbox"/>			
Official Social Function	<input type="checkbox"/>			
Location of the Event:				
Duration of the Event:		Date / Period of Event		
Part 3 Proposed Hospitality Expenditure Details				
Cost Component	Enter details below for a single event. For multiple events use the Multiple Event Worksheet.		Cost	
Food & Non-alcoholic Beverages				
Alcoholic Beverages				
Room & Equipment Hire				
Other Costs (e.g. fees)				
Total Cost (Including GST) If you use Multiple Event Worksheet, figure entered here must match Total cost (including GST) on the worksheet			\$ 0.00	
Part 4 Number of Attendees (For FBT purpose)				
Number of Employees (including employees' partners/spouses/family members if applicable)				
Number of Non-Employees				
Total Attendees				0
Part 5 Approval				
Before approving, approver must consider if the requested expenditure is justifiable. Is there a business need for the expenditure? Will it stand up to public scrutiny? Is the amount excessive? Are the types of food and beverages to be served appropriate to the occasion?				
Is the application for expenditure approved?				Approved Y / N
Name of Approver	Signature	Position	Date	

Expenditure on Hospitality 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 B. CATERING GUIDELINES

CATERING GUIDELINES (for activities/events organised by the Department/school)

- The table below shows examples of various activities that may require catering. It is not an exhaustive list
- Staff must be mindful of cost and value for money in determining whether or not catering is appropriate for the activity
- Staff must not plan the duration, timing and/or location of events to specifically enable catering within these guidelines
- A (Y) in the table below indicates that catering may be appropriate
- A (N) in the table below indicates that catering is not appropriate
- See appendix D for approval levels

HOSPITALITY CATEGORY	TYPE OF ACTIVITY EXAMPLES	PARTICIPANTS	LIGHT REFRESHMENT ¹	LIGHT MEAL ²	DINING ³	ALCOHOL ⁴ (alcohol must not be provided when students are in attendance)	HEAF (prior approval) ⁵
Working Meals	Business meetings, training, workshops, seminars, conferences, professional development, school development days.	Staff, business / industry clients, volunteers, board members, school-based staff	Y	Y	N	N	Y
Staff Health and Wellbeing	Health and wellbeing workshops, seminars, conferences, professional development or events	All staff	Y	Y	N	N	Y

HOSPITALITY CATEGORY	TYPE OF ACTIVITY EXAMPLES	PARTICIPANTS	LIGHT REFRESHMENT¹	LIGHT MEAL²	DINING³	ALCOHOL⁴ (alcohol must not be provided when students are in attendance)	HEAF (prior approval)⁵
Official Event ⁶	Graduation functions, award presentations, parent nights	Staff, parents, students, community, volunteers, teachers and staff attending events	Y	Y	Y (only in exceptional circumstances)	Y (only in exceptional circumstances)	Y
Official Entertainment ⁶	Overseas and interstate visitors/dignitaries, Ministers and MPS	Visitors / guests	Y	Y	Y (only in exceptional circumstances)	Y (only in exceptional circumstances)	Y
Official Social Function	See note below ⁷	Staff	Y	N	N	N	Y

1. Light refreshments include morning or afternoon teas, such as fruit platters, biscuits or nibbles.
2. Light meal includes, for example, sandwiches, hand-held food and salads and is to be modest in nature.
3. Dining refers to a more substantial meal that could be held in a restaurant.
4. Alcohol should only be provided if it is appropriate to the occasion and there are no students in attendance.
5. HEAF is the Hospitality Expenditure Application Form (refer 3.4 Payment of Hospitality Expenditure of the Expenditure on Hospitality Procedures).
6. Catering for Official Events and Official entertainment may include dining, recreational activities and alcohol if appropriate to the occasion.
7. Official Social Functions may be held only in exceptional circumstances and are to be approved by the Director General or Deputy Director General.
8. Staff amenities for staff rooms are not considered hospitality and do not require a HEAF form and should be modest in nature and may include tea, coffee, sugar and milk (to be provided at Principal's discretion).

APPENDIX C. ATTENDANCE AT CONFERENCES/EVENTS HELD BY EXTERNAL ORGANISATIONS DECISION GUIDE

Where an event is mostly work related it would be considered a work expense however if it mostly social it would be deemed a private employee expense. Refer to scenarios below for guidance.

SCENARIO (HELD BY EXTERNAL ORGANISATIONS)	Key Considerations	Mostly work related?	Mostly social / private?
		(Ticket may be paid by School / Dept)	(Ticket Paid by Employee)
1. Conference: <u>combined package for PD and social event</u>¹ eg sundowner or dinner.	<ul style="list-style-type: none"> PD is the main event Registration costs are all inclusive (may show the cost of the dinner for information only). Same charge applies whether employee attends social event or not. Social component is sponsored by an external agency or memberships fees. 	Yes	No
2. Conference: <u>optional packages split between PD and social event</u>¹ eg sundowner or dinner.²	<ul style="list-style-type: none"> PD is the main event and majority of the ticket price. Split registration costs available. Option to pay lesser amount if not attending the social event. Social component is covered by ticket price. 	(i) Yes for PD only (ii) Yes for PD + dinner/sundowner . (iii) No if employee elects social event only without PD	Yes <i>if employee elects dinner/sundowner only without PD</i>
3. Short PD with some networking	<ul style="list-style-type: none"> PD time is greater than the networking time. Clear work-related benefit to the Department 	Yes	No
4. Discrete Award events.²	<ul style="list-style-type: none"> No PD, primarily celebratory event. Standalone breakfast / lunch / sundowner /dinner. 	No	Yes
5. Social function	<ul style="list-style-type: none"> No PD, primarily a social networking event. Standalone breakfast / lunch / sundowner /dinner. 	No	Yes

Notes:

1 Social /events:

- Reason for social event may include networking and / or employee awards
- May be combined with PD or standalone events.
- Where a networking event is largely social in nature, they are usually funded by members themselves or as part of a sponsor contribution.

2 Award events:

- Does not apply to award events held by the Department of Education

APPENDIX D. APPROVAL AUTHORITY FOR EXPENDITURE ON HOSPITALITY BY TYPE AND ATTENDANCE AT EVENTS HELD BY DEPARTMENT OR SCHOOL

Approval Authority for Expenditure on Hospitality	
Hospitality type	Approval Authority (must approve prior to any expenditure ²)
Working meals	Director of education, principal, camp school manager, college manager, director or above
Staff health and wellbeing	Director of education, principal, camp school manager, college manager, director or above
Official Events	Member of corporate executive, executive director, director of education, principals, camp school manager or college manager
Official Entertainment	Member of corporate executive, executive director, director of education, principals, camp school manager or college manager
Official Social functions¹	Director General or Deputy Director General

1. Official Social functions may only be approved in exceptional circumstances (refer 3.3.5 Official Social Functions of the Expenditure on Hospitality Procedures).
2. If hospitality expenditure is not approved in advance, an explanation should be provided on the form and should only occur in exceptional circumstances.

APPROVAL AUTHORITY FOR ATTENDANCE AT EVENTS HELD BY EXTERNAL ORGANISATIONS

Approval Authority for Attendance at Events Funded by the School/Department	
Event type	Approval Authority (must approve prior to any expenditure)
Events held by external organisations^{3,4}	Director of Education, principal, camp school manager, college manager, director or above

3. The Hospitality on Expenditure Application Form is not required for attendance at Events held by external organisations. Approvals should form part of the normal school or central services process to attend the event and payment of admission to the event.
4. In exceptional circumstances, the Director General may approve payment from public funds for attendance to externally held functions normally considered mostly social / general networking in nature, which will be on an application basis from the relevant Principal or Executive Director in advance.

APPENDIX E. HOST TEST

Employees should consider the HOST test to help decide whether expenditure on hospitality is appropriate or not.

Take the HOST test and when in doubt ask your line manager and/or Principal.

<p>H – Hospitality To whom is the hospitality being provided? Are recipients external stakeholders, business partners, visiting delegates or individuals of the host organisation?</p>
<p>O – Objectives Why is hospitality being provided? Is the hospitality being provided to further the conduct of official business? Does it promote and support the School's/Department's policy objectives and priorities? What are the reasons individuals of the host School/Department are attending?</p>
<p>S – Spend Will public funds be spent? What type of hospitality is being provided? Is the expenditure modest, and is alcohol being provided? Is the expenditure proportionate to benefits obtained for the School, Department or State?</p>
<p>T – Trust Will public trust be enhanced or diminished? Could I publicly explain the rationale for providing the hospitality? Is the event being conducted in a way that upholds the reputation of the Department and public sector? Have good records in relation to providing the hospitality been kept in accordance with reporting and recording procedures?</p>

MULTIPLE EVENT - EXPENDITURE ON HOSPITALITY WORKSHEET
FOR USE BY SCHOOL OR BUSINESS UNIT

[illegible]

This amount goes in Part 3 of the HEAF - Total Cost (including GST)

Total cost (including GST)

\$

Prepared by:	Name	Signature	Date
Approved by:	Name	Signature	Date