



Department of
Education

Acceptance and Provision of Gifts Procedures

Effective date: 15 March 2013

Version: 1.8

Accurate at the time of printing 29/07/2021.

These procedures must be read in conjunction with the Acceptance and Provision of Gifts Policy.

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These procedures must be read in conjunction with the Acceptance and Provision of Gifts Policy.

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

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, refer to the Department's [Code of Conduct](#) and [Standards](#) (staff only).

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, Executive and Communications Services.

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:

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.)

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 BCS 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 [Policies](#) 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 Services 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 - Team Leader Assets/Leasing (BCS) for recording in the general ledger and asset register accordingly.
- Schools - Manager Corporate Services 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

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

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](#)

[Expenditure on Hospitality](#)

[Staff Conduct and Discipline](#)

[Records Management](#)

6. Contact information

Policy manager:

Director Financial Services

All enquiries to be directed to:

FinancialPolicy.Advice@education.wa.edu.au

7. History of changes

Effective date	30 March 2012
Last update date Policy version no. Notes	Policy first published
Effective date	15 March 2013
Last update date Policy version no. Notes	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.
Effective date	15 March 2013
Last update date	30 January 2014
Policy version no. Notes	Updated contact details. D14/0041911
Effective date	15 March 2013
Last update date	20 November 2015
Policy version no. Notes	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
Effective date	15 March 2013
Last update date	15 July 2016
Policy version no. Notes	Minor amendments under section 3.1, guidance and Appendix A, to be in line with updated Incoming Sponsorship to Schools Policy. D16/0449939

Effective date	15 March 2013
Last update date	13 September 2017
Policy version no. Notes	Minor amendments - update to Minor and Reportable Gift definitions and additional guidance in section 3.1. D17/0392871

Effective date	15 March 2013
Last update date	2 October 2018
Policy version no. Notes	Minor changes to update position titles and related policies D18/04322678

Effective date	15 March 2013
Last update date	23 April 2020
Policy version no. Notes	Minor changes to update links to the sample summarised gift register mentioned in section 3.2. D20/0205721

8. Appendices

Appendix A: [Acceptance of gifts from external sources - approval authority](#) (PDF file - 40kB)

Appendix B: [Acceptance of gifts decision guide](#) (PDF file - 44.7kB)

Appendix C: [Frequently asked questions](#) (PDF file - 62.3kB)

Appendix D: [Conferences/presentations funded by commercial organisations](#) (DOCX file - 17.5kB)

Appendix E: [Gift declaration and registration form](#) (DOCX file - 17kB)

Appendix F: [Application for the provision of gifts form](#) (DOCX file - 48.3kB)

Appendix G: [Provision of gifts - approval schedule](#) (PDF file - 26.2kB)

9. More information

Supporting content

Policy

[Acceptance and Provision of Gifts Policy](#)

Procedure review date

13 March 2015

Procedure last updated

12 January 2021
