



Department of
Education

Gifts, Benefits and Hospitality Procedures

Effective date: 16 August 2022

Version: 1.1

These procedures must be read in conjunction with the Gifts, Benefits and Hospitality Policy.

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These procedures must be read in conjunction with the Gifts, Benefits and Hospitality Policy.

1. Policy supported

Gifts, Benefits and Hospitality Policy

2. Scope

These procedures apply 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, dockets, 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 Department's [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 Ikon [Manage gifts, benefits and hospitality at your school](#) (staff only).

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.

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 of cash or cash vouchers is prohibited.

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.

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

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).

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. History of changes

Effective date	16 August 2022
Last update date Procedure version no.	1.0
Notes	<p>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</p> <p>Summary of changes to the Gifts, Benefits and Hospitality policy and procedures on Ikon (staff only).</p>

Effective date	16 August 2022
Last update date	18 August 2022
Procedure version no.	1.1
Notes	Minor changes to update link and wording for Appendix D as per D22/0629632.

8. Appendices

Appendix A: [The Gift Test](#) (PDF file - 38.4kB)

Appendix B: [Receiving Gifts Rules Matrix](#) (PDF file - 50.5kB)

Appendix C: [Gifts Benefits and Hospitality Declaration Form](#) (DOCX file - 33.3kB)

Appendix D: [Gift Register - Minimum Requirements](#) (PDF file - 42.3kB)

Appendix E: [Provisions of Gifts Approval Schedule](#) (PDF file - 46.8kB)

Appendix F: [Provisions of Gifts Approval Form](#) (DOCX file - 26.4kB)

9. More information

Supporting content

Policy

[Gifts, Benefits and Hospitality Policy](#)

Procedure review date

16 August 2025

Procedure last updated

18 August 2022
