

GIFTS, BENEFITS AND HOSPITALITY POLICY

Rationale:

- The receiving of gifts is common place in schools, however, this needs to be managed sensitively, to comply with Australian taxation laws and to fit within the ethical framework of the school.

Aims:

- To ensure that the receiving of gifts donated to individuals (school staff, council members or SKiPPA representatives) results in positive experiences that enhance the school and its relationships with others.
- To provide clear guidelines to both givers and recipients as to what is considered an appropriate gift and when the use of the gift register is required

Implementation:

- The acceptance of gifts or donations (valued at more than \$100) by the school will be considered on a case-by-case basis as to the appropriateness of each offer.
- Gifts or donations are not to be linked to expectations of favourable service by the school, are not to be gratuitous in nature, and are not to be linked to products, services or associations that would bring the school's good name into disrepute.
- When receiving a gift, benefit or offer of hospitality the minimum requirements for employees and school council members are that they:
 - Do not solicit gifts, benefits or hospitality for personal gain
 - Refuse all offers of gifts, benefits or hospitality from people or organisations about which they are likely to make decisions, i.e. tender processes, procurement, licensing or regulation, etc.
 - Refuse all offers of money or items easily converted to money, such as shares, regardless of the amount
 - Refuse bribes and report bribery attempts to the Principal
 - Seek advice from the Principal if unsure about how to respond to an offer of a gift, benefit or hospitality of more than \$100.
- When deciding to accept or decline a gift, benefit or offer of hospitality, employees and school council members should consider the GIFT test.

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, or determine policies? Could the person or organisation benefit from a decision I make?
I	Influence	Are they seeking to influence my decisions or actions? Has the gift, benefit or hospitality been offered to me publicly or privately? Is it a courtesy, a token of appreciation or highly valuable? Does its timing coincide with a decision I am about to make?
F	Favour	Are they seeking a favour in return for the gift, benefit or hospitality? Has the gift, benefit or hospitality been offered honestly? Has the person or organisation made several offers over the last 12 months? Would accepting it create an obligation to return a favour?
T	Trust	Would accepting the gift, benefit or hospitality diminish public trust? How would I feel if the gift, benefit or hospitality became public knowledge? What would my colleagues, family, friends or associates think?

- Employees and school councillors may keep gifts of less than \$100 average value as a gesture of thanks.
- In limited circumstances, employees and school councillors may be able to keep a gift worth \$100 or more, but less than \$500, subject to the documented approval of the Principal or school council.
- For employees and school councillors, acceptance and offers of a gift worth more than \$100 (estimated value) must be formally registered on the school's gift register. The gift register is monitored by the principal and annually reviewed by the school council.
- A gift worth \$500 or more must be surrendered to the State or school under all circumstances.
- Gifts that are of an entertainment nature (food, drinks, recreation or accommodation) and/or any other gifts of \$300 or more in value, accepted by an individual from an employer or associate of an employer, are subject to FBT. – this affects school staff – not council members
- Any Fringe Benefits Tax implications of any gift or donation must be fully explored and reported to the Australian Taxation Office.
- Any disputes as to the value of a gift must be resolved by a third party.

Evaluation:

This policy will be reviewed as part of the school's three-year review cycle.

This policy was last ratified by School Council in....

2014