



Chief Executive Financial Instruction No. 15

Staff Development Opportunities

Document Information

Audience

All Staff

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EXECUTIVE SUMMARY

Staff of the Suburban Land Agency (the Agency) attend various staff development opportunities which can include:

- training:
 - through the Environment, Planning and Sustainable Development Directorate (EPSDD);
 - through the Australian Capital Territory Public Service (ACTPS) Training Calendar;
 - through external training providers; and
- conferences, award events, breakfast, lunch or dinner with guest speakers and/or networking opportunities and other events.

Staff development opportunities may attract a fee or can be provided free of charge.

Staff development opportunities may attract Fringe Benefits Tax (FBT).

This policy applies to temporary and permanent Agency staff.



Contents

This instruction contains the following sections:

1. Obligations under this Instruction
2. Instructions for the Staff Development Process
3. Fringe Benefits Tax
4. Catering
5. Attending Free Events

1. Obligations under this Instruction

1.1 Overview

This instruction applies to all employees involved in applying and/or approving staff development in the Agency.

It is a condition of relevant staff that functions are performed in accordance with the relevant Territory laws, including the *Financial Management Act 1996* (FMA), and relevant policies and procedures.

1.2 Compliance

Non-compliance with this policy may result in the misuse of the Agency's resources.

Directors and staff are accountable to the Chief Executive Officer (CEO) for the fulfilment of their responsibilities under these instructions. Non-compliance will be taken as a serious matter and may result in disciplinary action or be reflected in management performance reviews.

The official primary reference for all delegations is the Register of Delegations as mentioned in Section 2.4 below.

The services provided by Shared Services are provided in the ACT Government Budget Papers.

2. Instructions to Apply and Approve Staff Development

2.1 Staff Development Opportunities

Agency officers have the opportunity to attend the following staff development opportunities:

- training through EPSDD, from the ACTPS Training Calendar and from external providers;
- conferences, awards events, breakfast, lunch or dinner with guest speakers and/or networking opportunities; and
- other events.

2.2 Application and Approval

Agency officers seeking to attend any of the above staff development opportunities are to:

- apply through the MyLearning Learning Management System for EPSDD facilitated sessions;
- complete the ACTPS Training Calendar application form for sessions on the ACTPS training Calendar;
- complete the EPSDD Personal Development Nomination Form for events that include external training courses and conferences; and
- obtain delegate approval in writing (or email) prior to attending other events.

Attendance at staff development opportunities should be approved by:

- the staff member's supervisor; and
- a financial delegate if there is a cost involved.



2.3 Coding of Staff Development Costs

All staff development costs should be coded to Oracle Account 711505 – *Training* and the staff member's Oracle cost centre. Further information on cost centres can be found on the Agency's intranet or through the Chart of Accounts.

2.4 Signing and Approval of Accounts Payable Invoices for Staff Development Costs

All invoices for staff development costs should be signed as goods received by the attending staff member, or another staff member who can verify the staff development program was received.

The invoice is required to be signed by a financial delegate responsible for the cost centre the staff development is being paid from. Staff should not sign as the financial delegate for their own staff development. Staff development for the CEO should be approved by the Chief Financial Officer (CFO). Further information on financial delegations can be found in *Chief Executive Financial Instruction No. 12 Financial Delegations* on the Agency's intranet.

3. Fringe Benefit Tax

The Agency's Finance team provides a list of account codes to Shared Services Finance to analyse and determine potential FBT implications associated with payments for staff development costs. Account code 711505 – *Training* is included in this list. This enables the Agency to determine its FBT liability and also reflect the FBT expense correctly.

4. Catering

Staff development opportunities may include the provision of catering, depending on the duration and time of the event. The provision of catering does not change the event from staff development to entertainment.

Chief Executive Financial Instruction No. 05 Official Hospitality / Meeting Expenses and Gifts (CEFI No. 5) provides information on the process of approving expenditure for hospitality and meetings. CEFI No. 5 specifically excludes "staff development programs financed from professional development funds" from expenditure on official hospitality. Therefore, approval for hospitality is not required for staff development programs. Catering for staff development programs should be regarded as incidental to the activity being performed and charged to Account code 711505 – *Training*.

4. Attending Free Events

As per the ACT Government's policy on Gifts, Benefits and Hospitality, public sector employees should be aware that gifts, benefits or hospitality accepted regardless of its value has the potential to place an employee in a conflict of interest situation. Therefore, public sector employees should generally not accept offers of gifts, benefits and hospitality if in so doing, they create a conflict of interest situation or give the appearance of a conflict of interest.

When Agency staff attend free events and food is provided at those events, the food is considered to be a gift. "Free event" in the context of this policy is defined as an event that could be attended for free or paid events that provide free access for staff of the Agency.

The relevant staff member attending such events should notify the Agency's Governance area for any food or other gift received at free events to be recorded on the Agency's Gifts Register. CEFI No. 5 provides further guidance on items to be included on the Agency's Gift Register.

The Senior Executive Responsible for Business Integrity Risks (SERBIR) for the EPSDD periodically review the Gifts Register to provide the EPSDD's Director-General a report on compliance, highlighting any matters of concern.