Gifts and benefits policy
Considerations for giving and receiving gifts
December 2019
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Introduction

The purpose of this policy is to provide guidance on the considerations and procedures involved in the giving and receiving of gifts and benefits by employees of the Queensland Curriculum and Assessment Authority (QCAA).

Application

This policy applies to:

- all QCAA employees
- the Chair and Governing Body.

Definitions

**Value** means the reasonable retail value of the gift or benefit.

**Gifts and benefits** mean:

- the transfer of property or other benefit without recompense or for consideration substantially less than full consideration; or
- a loan of property made on a permanent, or an indefinite, basis; received or given by an employee when they are acting in their official capacity.

For the purposes of this policy, gifts and/or benefits include tangible items of lasting value and intangible items of no lasting value (including hospitality).

It does not include any gifts or benefits given or received under an appropriately approved employee health and well-being program or an appropriately approved rewards and recognition program. It does not include benefits negotiated when an agency sponsors a service, product or activity on its own or with another government agency, as may occur under the Queensland Government Sponsorship Policy.

Gifts and benefits include, but are not limited to:

- alcohol, clothes, products
- travel or accommodation
- preferential treatment such as queue jumping, use of facilities, hospitality or benefits generally
- food and drink received or given as part of a meeting, conference, trade display or other event attended as part of official duties
- caps, pens, pencils, notepads, bottles of wine, bunches of flowers, boxes of chocolates
- free use of facilities such as gyms, holiday homes or discounted travel
- corporate offers of transportation, accommodation, tickets, meals and functions as part of a major event
- awards or prizes including lucky door prizes or similar
- tickets to the theatre, cultural events, sporting and other events or access to a private spectator box at a sporting or other venue
- restaurant meals and beverages
- sports team sponsorship.

**Public perception** means the perception of a fair-minded person in possession of the facts.
Principles for accepting gifts and benefits

The first decision must always be whether a gift or benefit is appropriate to accept. There are two major considerations — why the offer was made, and the public perception of acceptance.

Why was the offer made?

Each type of gift carries with it different risks that should be considered when deciding to accept a gift or benefit.

Can it be perceived that it is a gift or benefit to influence?

These gifts or benefits are intended to generally ingratiate the giver with the recipient for favourable treatment in the future. Example: gift given by a supplier during a procurement process.

*These types of gifts or benefits should not be accepted under any circumstances.*

Can it be perceived that it is a gift or benefit of gratitude?

These are gifts offered to an individual or QCAA in appreciation of specific tasks or for exemplary performance of duties. This includes gifts for staff who speak at official functions as part of their duties. Such gifts are frequently offered, and in many circumstances, it would be inappropriate to refuse them. Acceptance of these gifts or benefits should only be contemplated when services to a client are completed to avoid any expectation of favourable ongoing treatment or the impression of such to others.

*Acceptance of these gifts or benefits can be considered as they represent a lower risk.*

Was it a memento or token gift or benefit?

Token gifts are offered in business situations to the QCAA or an employee representing QCAA. They are usually products that are mass-produced and not given as a personal gift. This includes sponsor’s material provided to all delegates at a conference.

*Acceptance of these gifts or benefits can be considered as they represent a lower risk.*

Was it a ceremonial gift or benefit?

These are official gifts that are offered by one organisation to another. Such gifts are often provided to a host agency when conducting official business with delegates from another organisation. Although these gifts may sometimes be offered to express gratitude, the gratitude usually extends to the work of several people in the QCAA, and therefore the gift is considered to be for the QCAA and not a particular individual.

*Acceptance of these gifts or benefits can be considered as they represent a lower risk.*
Public perception of acceptance

Public perception of the acceptance of a gift or benefit can be affected by various factors, such as:

- the relationship between the giver and the employee. If the employee is able to make decisions or approvals that affect the giver, it is more likely that the gift would be perceived as inappropriate, e.g. accepting a gift from a potential supplier or accepting a gift from a school undergoing a VET audit

- the transparency and openness of the gift. If the gift is offered to an employee in a public forum, it is less likely to be perceived as a gift of influence than if it were offered in a private context

- the value of the gift. Expensive gifts are more likely to be perceived as gifts to win favours

- the frequency of gift giving. While the perception that one gift may not be considered sufficient to cause an employee to act outside their official duty, the sum of multiple gifts may be considered sufficient to do so.
Further considerations

Conflicts of interest

Employees must recognise and understand that the acceptance of a gift, benefit or hospitality constitutes a conflict of interest — real, perceived or potential.

A conflict exists when employees private interests interfere or conflict with, or have the potential to interfere or conflict with, the proper performance of official duties.

Having a conflict of interest is not considered misconduct or a breach of the Code of Conduct, however what is important is:

- being open about the conflict of interest
- managing the conflict of interest appropriately
- ensuring it is resolved in the public interest.

Offers of cash

Any offer of cash, or any items which are readily converted into cash (e.g. lottery ticket, ‘scratchie’, shares) must be refused.

Accepting money in any form may breach a number of public service policies and legislative requirements, including the Criminal Code. Offers of cash may be seen as an attempt at bribery.

If you are not able to refuse the acceptance of cash, you should immediately pass it on to the Finance Unit for banking into the QCAA bank account.

Gifts or benefits should not involve time away from official duties

Offers of tickets or corporate hospitality at sporting events, the theatre or other major recreation attractions are to be treated in the same manner as all other gifts or benefits. Any QCAA employee attending a sporting event, theatre or recreation attraction as part of a gift or benefit, must ensure that this occurs outside the QCAA employee’s normal working hours or on approved leave.
Giving of gifts or benefits

The principles in the sections above also apply to the giving of gifts or benefits by QCAA. QCAA and employees must consider why the gift is being offered and the public perception of the giving of the gift or benefit.

The QCAA should also consider the implications of Fringe Benefit Tax (FBT) when making decisions about giving gifts or benefits.

The practice of giving gifts should not be common or frequent in occurrence. The appropriateness of gift giving should be considered, and appropriate approval must be obtained from the CEO for any gift given, other than a token or memento (or similar item of minimal value). Where a gift is to be made on behalf of the QCAA, consideration should be given to selecting an appropriate gift from the Official Gift Range maintained by Protocol Queensland.

Official hospitality

In certain cases, it may be periodically appropriate to provide hospitality to individuals of importance to the QCAA. Examples would include:

- interstate and overseas visitors (where the QCAA has an interest in, or a specific obligation towards, facilitating the visit)
- representatives of business or industry, trade unions and recognised community organisations, the press and other media
- representatives of other levels of government (in exceptional circumstances only).

Other types of hospitality which may be considered reasonable may include:

- provision of tea, coffee, morning or afternoon tea for official visitors
- provision of light refreshments/lunches for internal meetings, conferences, seminars and workshops.

Generally, working meals should be of a light nature at the work/meeting location, unless associated with a seminar or other function at a venue.

Corporate gifts

In certain cases, it may be appropriate for QCAA employees to provide corporate gifts to individuals or organisations on behalf of the Authority.

Examples may include:

- presentation to sponsors of events
- presentation to artists in appreciation of their work
- presentation to judges of events or awards acting in an honorary capacity (does not include employees of the Authority)
- presentation to foreign dignitaries or delegations visiting Queensland
- presentation by eligible QCAA employees when travelling overseas on official government business.
Reporting of gifts and benefits

Employees in sensitive roles must **report all gifts or benefits offered even if refused.** This is particularly important for roles providing advice or making decisions about schools, suppliers, internal audit, tendering and purchasing.

**Filling in a declaration**

To report an offer, or a gift or benefit given or received, complete the declaration form available from the QCAA intranet within one month.

The **QCAA gifts and benefits given or received approval and declaration form** enables approval by the Chief Executive Officer and is used to update the Register of gifts and benefits.

When completing the declaration, QCAA staff are required to take reasonable steps to ascertain the value of the gift/benefit as deliberately undervaluing a gift or benefit may be considered misconduct.

Employees should also consider if they have received multiple gifts/benefits from the same donor or related donors. If so, consider the aggregated or total value for the financial year, not just the individual gifts/benefits.

While token gifts do not need to be reported, refer to the Reporting matrix that follows for clarification and guidance.

If an employee is in any doubt about whether an offer, a gift or benefit should be reported, they should discuss this with the Assistant Director, Operations and Finance.
### Reporting matrix

<table>
<thead>
<tr>
<th>Gifts or benefits (received by employee or given by QCAA)</th>
<th>Complete declaration form</th>
<th>Record decision and information in gift register for publication on QCAA website</th>
<th>Employee may retain</th>
<th>Record aggregated gifts from same donor on declaration form</th>
<th>Seek approval to retain from delegated approval officer</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Token gift less than $150 (excluding token gifts)</strong></td>
<td>No</td>
<td>No</td>
<td>Yes</td>
<td>Yes</td>
<td>N/A</td>
</tr>
<tr>
<td></td>
<td>Yes</td>
<td>N/A except where gift is being given.</td>
<td>Yes, but only if approved by delegated officer</td>
<td>Yes</td>
<td>Yes. For gifts received: Director, Strategy, Planning and Corporate Support Division For gifts given: CEO</td>
</tr>
<tr>
<td><strong>$151 to $350</strong></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes, but only if appropriate and approved by delegated officer</td>
<td>Yes</td>
<td>Yes. CEO</td>
</tr>
<tr>
<td><strong>Over $350</strong></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes, but only in extraordinary circumstances and if approved by CEO</td>
<td>Yes</td>
<td>Yes. CEO</td>
</tr>
</tbody>
</table>

### Token gifts

These are items such as stationery (e.g. pens and notepads), handouts, folders and light refreshments (e.g. tea, coffee, biscuits, pastries) received or given whilst attending a meeting, seminar or conference in the course of undertaking official duties.

No declaration form is necessary. An employee may keep token gifts.

### Non-token gifts or benefits with a cumulative value of $150 or less

Employee may be able to retain this gift/benefit but must complete a Declaration of gifts and benefits.

### Gifts or benefits with a cumulative value of between $150 and $350

Employee may be able to retain this gift/benefit in appropriate circumstances but must complete a Declaration of gifts and benefits to seek approval to do so.

This information will be recorded in the Register of gifts and benefits.
Gifts or benefits with a cumulative value of $350 or more

Gifts of this value should be refused in the first instance, if possible. Employee may retain the gift/benefit in extraordinary circumstances if approved by CEO.

Employee must complete a Declaration of gifts and benefits form and submit it to CEO for approval as soon as practicable.

This information will be recorded in the Register of gifts and benefits.
Register of gifts and benefits

The QCAA must ensure that all relevant gifts and benefits have been declared at the end of every quarter.

The Finance Unit is responsible for collating all declared gifts and benefits in the for the Authority.

As part of an QCAA's publication scheme, the Register of gifts and benefits must be published online within 10 calendar days of the end of each quarter.

Disposal of gifts or benefits

If the QCAA does not have an appropriate use for the gift or benefit, it may be disposed of in accordance with these principles.

- Disposal of gifts must be in the public interest and pay due respect to the wishes and expectations of the donor (if known). Disposal by donation to a charity, hospital, school, community or non-profit organisation or similar should be considered.
- Disposal of gifts to individuals is not allowed.
- The disposal should be properly documented for audit purposes.
- Conflicts of interest should be avoided.

More information

This QCAA policy should be read in conjunction with the:

- Gifts and Benefits Directive 22/09, Public Service Commission (PSC)
- Public Sector Ethics Act 1994
- Codes of Conduct, the Public Service Act 2008
- Financial Accountability Act 2009
- Financial Management Standard 2009

For further information, please visit the QCAA website www.qcaa.qld.edu.au and search for ‘Gifts’. Alternatively, email Finance@qcaa.qld.edu.au.