



The Public Trustee

Gifts and Benefits Policy and Procedure

April 2023

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Gifts and Benefits Policy and Procedure

Version	Approved by	Approval date	Effective date	Next review
2023.1	Samay Zhouand, Public Trustee of Queensland & CEO	24 April 2023	24 April 2023	24 April 2025

Policy Statement

Purpose	The purpose of this policy and procedure is to highlight the key issues and risks associated with Public Trustee employees accepting gifts or benefits and the processes that must be followed when any gift or benefit is offered and/or received.
Scope	This policy and procedure applies to all Public Trustee employees, including the CEO, senior executives, senior officers, permanent, temporary and casual employees engaged under the <i>Public Sector Act 2022</i> .

Policy Provisions

1. Introduction

- 1.1. Public Trustee (PT) employees and contractors must be mindful at all times of their obligation to maintain and enhance public confidence in the integrity of public administration.
- 1.2. In the public sector, a gift or benefit is understood as anything of value offered to an officer in the course of their duties, or in connection with a government service, that is over and above an officer's normal salary or employment entitlement. A gift or benefit can include tangible items of lasting value and intangible items of no lasting value. Any work by PT employees should be carried out in the public interest and should not involve an expectation of additional benefit.
- 1.3. Any acceptance of a gift or benefit, regardless of monetary value, implies or may imply a relationship which may interfere with objectivity and independence. PT employees must not ask for or encourage the giving of any gift or benefit, and in most cases should courteously decline a gift if it is offered.
- 1.4. If offered a gift or benefit, an employee must always consider whether a gift or benefit is appropriate to accept. Employees should discuss the considerations with their supervisor when deciding about whether to accept a gift or benefit.

2. Considerations when offered a gift or benefit

- 2.1. A gift should never be considered unless it can be shown to be of benefit to the PT, the State of Queensland and/or the public generally and receiving it would not cause a perceived or actual conflict of interest. When considering whether to accept a gift or benefit, employees must consider why the offer was made and the different risks associated with gifts and benefits.

2.1.1 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. These types of gifts and benefits must not be accepted. Perceptions of influence can create an equally high reputational risk as actual influence.

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

These are gifts offered to an individual or agency in appreciation of specific tasks or for exemplary performance of duties. In many circumstances it would be inappropriate to refuse them, however acceptance should only be contemplated when services to a customer 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.

2.1.3 Was it a memento or token gift or benefit?

Token gifts are offered in business situations to an agency or employee representing an agency. 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. Tokens or mementos are a gift or benefit with a fair market or reasonable retail value of less than \$20 (e.g. pens, diaries, caps, chocolates or coffee mugs), such as those ordinarily offered in business situations, or to all attendees at a seminar or conference. Generally, employees can accept a token or memento and keep it without the need to report it (unless the cumulative value of tokens from a single donor exceeds \$150 in any financial year).

2.1.4 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 agency and, therefore the gift is considered to be for the agency not a particular individual. Acceptance of these gifts or benefits can be considered as they represent a lower risk.

In considering the above, potential public perception of an acceptance is integral to the decision and is just as important as an actual conflict of interest. This can be affected by various factors, such as:

2.1.5 The relationship between the giver and the PT employee

If the employee is in a position to provide advice, make decisions or influence decisions, it is more likely that the gift would be perceived as inappropriate. This includes decisions and advice about (but not limited to) granting licences, inspecting and regulating businesses or giving approvals.

2.1.6 The transparency and openness of the gift

If the gift is mentioned or offered to an employee in front of others or 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.

2.1.7 The value of the gift

Expensive gifts are more likely to be perceived as gifts to win favours. References to the value of a gift or benefit apply to individual gifts. However, multiple gifts from the same donor/donors in any one financial year should be treated as one and the cumulative value considered instead.

2.1.8 The frequency of gift giving

The agency must take into account previous gifts given by an individual or organisation. It may be perceived that one gift may be enough to influence a PT employee to act outside their official duty. The sum of multiple gifts given increases the potential reputational risk that the PT employee was acting favourably or outside their official duty to benefit the gift giver.

A useful decision-making guide is provided at Appendix A to help employees and their supervisors decide whether it is appropriate to accept a gift or benefit.

3. Giving a gift or benefit

- 3.1. Before giving a gift or benefit, employees must consider why the gift is being offered, and the public perception of the giving of the gift or benefit (as outlined above).
- 3.2. In certain circumstances, it may be appropriate for employees to provide corporate gifts to individuals or organisations on behalf of the Queensland Government. Examples of a situation may include the presentation of a gift to sponsors of events, or cultural gifts given to foreign dignitaries/delegations who are visiting Queensland. When giving gifts on behalf of the Queensland Government, gifts should

be selected from the Official Gift Range listed by Protocol Queensland (within the Department of the Premier and Cabinet).

- 3.3. The purchase of corporate gifts on behalf of the PT is to be coordinated by the Office of the CEO. When considering giving a corporate gift, contact the Executive Director, Strategy and Governance in the first instance. Seeking delegate approval for, and declaring, corporate gifts remains the responsibility of the business unit.
- 3.4. Before any gifts are given, approval must be sought from the appropriate delegated officer (refer to the financial and administrative delegations for details. When a gift is given, a Gift/Benefit Declaration Form (available on InSite) must be completed and emailed to Ethics and Integrity at ethicsandintegrity@pt.qld.gov.au so that the gift can be recorded on the Public Trustee's Gifts and Benefits Register.

4. Accepting a gift or benefit

- 4.1. Employees should consider the principles of Section 2 and discuss these with their supervisor before deciding whether to accept a gift or benefit.
- 4.2. Any offer of cash, or items which are readily converted into cash (e.g. lottery ticket, 'scratchie', shares), must be refused in all circumstances. Any employee who is offered a gift of this nature should report it immediately to their supervisor/manager. In exceptional circumstances, such as an award which involves a cash prize, express approval must be obtained from The Public Trustee and CEO for an employee to accept the gift or benefit. If unsure, advice should be sought from the Ethics and Integrity Unit by emailing ethicsandintegrity@pt.qld.gov.au
- 4.3. The estimated value of the gift or benefit must be considered (i.e. the 'retail value') in deciding whether to accept or decline. Employees should determine if a gift or benefit is commercially available and if so, base the value on the recommended retail price of the product. If the product is not commercially available, employees should use a 'reasonableness' test to determine an estimated value of the gift or benefit and verify this with their supervisor/manager. This might include contacting the donor such as the seminar organiser to confirm the cost. Deliberately undervaluing a gift or benefit may be deemed as corrupt conduct.

5. Declaring and reporting a gift or benefit

- 5.1. Employees of the PT should report all offers of gifts or benefits to their manager. Any gifts of cultural or historical significance must be reported to the Ethics and Integrity Unit regardless of their value and must remain the property of the PT. The Gift/Benefit Declaration Form (available on the intranet) must be used to declare and report all gifts or benefits received (not including mementos/tokens value at \$20 or less). The gift or benefit must be reported within one week of receipt and be registered as required, depending on the value of the gift.

5.1.1 Gifts with a retail value of \$50 or less

Gifts and benefits with a retail value of \$50 or less (other than mementos or tokens) must be declared and reported using the Gift/Benefit Declaration Form. Once the form is approved, the business unit must retain the form and record the gift in its gifts and benefits register. Business unit registers will be subject to regular review and analysis, and must be forwarded to Ethics and Integrity for review when requested.

5.1.2 Gifts with a retail value of more than \$50 up to a value of \$150

All gifts or benefits with a retail value of more than \$50 up to a value of \$150 must be declared and reported to Ethics and Integrity at ethicsandintegrity@pt.qld.gov.au by completing the Gift/Benefit Declaration Form. The form must be approved by the delegated officer before it is forwarded to Ethics and Integrity.

5.1.3 Gifts with a retail value of more than \$150

The Public Trustee and CEO must approve any request by an employee to retain a gift with a retail value of more than \$150.

The request must be approved in writing before an employee will be permitted to retain the gift or benefit by completing the Gift/Benefit Declaration Form which is to be forward to the Ethics and Integrity Unit.

All gifts of a cultural or historical significance remain the property of the agency.

All gifts or benefits with a retail value of more than \$150 must be registered in the Public Trustee's Gifts and Benefits Register maintained by the Ethics and Integrity Unit. Each financial quarter, the register is reported to the Public Trustee and CEO and published on PT website.

5.1.4 Cumulative value of multiple gifts received

All reporting and registration of gifts and benefits must use cumulative values where applicable. Where multiple gifts are received by a PT employee from the same donor, or donors with similar relationships to the employee, within the financial year, and the cumulative value is more than \$150, each gift or benefit must be recorded in the PT website. The Gifts and Benefits Register will be reviewed quarterly to manage the Public Trustee's reputational risks.

6. Retaining a gift or benefit

6.1. All gifts that are accepted by an employee automatically become the property of the PT. Employees may apply to retain the gift and benefit, using the Gift/Benefit Declaration Form and seeking the approval of the delegated officer.

7. Disposal of a gift or benefit

7.1. Where the agency retains possession of, but does not have an appropriate use for, the gift or benefit, it should be disposed of in the following way:

- 7.1.1 disposal of gifts must be in the public interest and give due regard to the expectations of the donor, if known
- 7.1.2 disposal by donation to a charity, hospital, school or community group should be considered (i.e. disposal of gifts to individuals is not permitted)
- 7.1.3 disposal should be properly documented for audit purposes (contact the Financial Services Branch for advice on disposal of/giving gifts that may also be agency assets); and
- 7.1.4 conflicts of interest should be avoided when determining the most suitable means to dispose of a gift and throughout the disposal process.

8. Policy review and evaluation

This policy and procedure will be reviewed at least every two years and upon any relevant legislative changes.

Supporting Information	
Legislative compliance	This policy and procedure supports the Public Trustee's compliance with the Public Sector Act 2022
Supporting/related documents	Public Service Commission (PSC): Directive 22/09 – Gifts and Benefits PSC: Guideline – Gifts and Benefits Crime and Corruption Commission (CCC) – Gifts and benefits Financial and Administrative Delegations Register Public Trustee Gifts and Benefits FAQs
Superseded documents	The Public Trustee Gifts and Benefits Policy v. 2020.1
File Number	D23/6142

Definitions and Acronyms	
Conflict of interest	<p>An interest that conflicts or may conflict with the discharge of the employee's duties.</p> <p>Can occur when an employee has, or is seen to have, a private interest, either financial or non-financial, which conflicts or may conflict with the discharge of the employee's official duties.</p>

Revision History				
Version	Approved by	Approval date	Effective date	Sections modified
2020.1	Samay Zhouand	9 October 2020	9 October 2020	Policy update
2023.1	Samay Zhouand	24 April 2023	24 April 2023	General policy update. Policy aligned to financial delegations. Amended to reflect the movement of responsibility for Gifts and Benefits from the Governance and Risk Unit to Independent Services.

Accountabilities	
Policy Owner	Ethics and Integrity Unit, Independent Services
Policy Delegate Contact Details	Director, Ethics and Integrity and the Customer Advocate ethicsandintegrity@pt.qld.gov.au

Appendix A – Decision making guide

