

Gifts and Benefits Policy

TIPP 5.08

April 2024

Acknowledgment of Country

We acknowledge that Aboriginal and Torres Strait Islander peoples are the First Peoples and Traditional Custodians of Australia, and the oldest continuing culture in human history.

We pay respect to Elders past and present and commit to respecting the lands we walk on, and the communities we walk with.

We celebrate the deep and enduring connection of Aboriginal and Torres Strait Islander peoples to Country and acknowledge their continuing custodianship of the land, seas and sky.

We acknowledge the ongoing stewardship of Aboriginal and Torres Strait Islander peoples, and the important contribution they make to our communities and economies.

We reflect on the continuing impact of government policies and practices, and recognise our responsibility to work together with and for Aboriginal and Torres Strait Islander peoples, families and communities, towards improved economic, social and cultural outcomes.

Artwork:

Regeneration by Josie Rose



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Contact details	
Name: Sajiv De Silva	Position: Director Risk, Compliance and Audit
Business unit: Risk, Compliance and Audit	Division: Office of General Counsel
	Email: risk@treasury.nsw.gov.au

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Preface

NSW Treasury is committed to being a professional and ethical workplace. During your role in Treasury you may be offered gifts or benefits by suppliers, clients, stakeholders, or other persons or organisations. Gifts and benefits may be offered out of gratitude and goodwill for a job well done. They can also be offered to create a favourable impression or to gain preferential treatment.

Regardless of why they are given, accepting a gift or benefit may create a sense of obligation or conflict of interest that could compromise impartial and honest decision making. Acceptance or giving of any gifts and benefits may also impact the public perception of the integrity and independence of Treasury and its staff. Treasury staff must be able to demonstrate that they are not or reasonably perceived to be influenced in the performance of their duties by offers of gifts and benefits.

Note

General inquiries concerning this document should be initially directed to:

Risk, Compliance & Audit, NSW Treasury; risk@treasury.nsw.gov.au.

This publication can be accessed from the Treasury's website (www.treasury.nsw.gov.au).

This is an internal Treasury policy, published to support our commitment to transparency and accountability. As such, it may contain URLs to internal Treasury resources that may not be externally available at this time. Requests made under the *Government Information (Public Access) Act 2009* will be assessed through standard processes.

1 Overview

1.1 Objective

This policy provides guidance to staff on how to deal ethically with the offer of gifts and benefits and the process of declaring these. This meets the obligations of the NSW Government Ethical Framework – in particular, the requirements to place the public interest over the personal interest and act professionally with honesty, consistency, and impartiality. This policy has been developed in line with the [NSW Public Service Commissioner Direction No 1 of 2022](#) and the [ICAC's July 2021 guidance on Gifts and Benefits](#).

1.2 Scope

This policy applies to all Treasury staff including contractors and to any gifts and benefits, offered, accepted, or declined. Service providers and suppliers of Treasury are not required to follow this policy however are required to raise any perceived conflicts if they arise in line with signed contracts.

Any contraventions of this document will be dealt with in accordance with the [Treasury Code of Ethics and Conduct](#). Any suspected instances of gift or benefit giving that may be considered a bribe or corrupt or to improperly influence a decision should be reported to the Director of Risk, Compliance and Audit.

This policy does not apply to staff receiving gifts or benefits from Treasury relating to their employment including recognition, employment discounts or wellbeing initiatives. These types of expenses should be assessed in line with Treasury's finance policies.

2 Policy

2.1 Definitions

The following definitions apply throughout this policy:

Gift:

Any physical item, prize, or travel provided by a customer, client, applicant, supplier, potential supplier, or external organisation, which has intrinsic monetary value or value to the recipient, a member of their family, relation, friend, or associate. The receipt of a prize while engaging in official duties is also considered a gift and must be dealt with in accordance with this policy. This includes, for example, lucky door prizes and raffle tickets.

Benefit:

Any service, hospitality, preferential treatment, privileges including access to confidential information, favours or other advantages offered. Examples of a benefit include invitations to presentations and guest speaker events, sporting, cultural or social events, training, loans, loyalty programs, offers of discounts not available to others, offers of free or discounted engagements in expectation of future assignment or contracts, promises of a new job.

See [Appendix A](#) for further guidance and examples.

Treasury staff:

All persons working with or on behalf of the Treasury, including permanent, contractors, volunteers, and casual staff.

High risk areas:

Certain roles at Treasury come with a higher level of risk attached to them. Roles that have broad discretionary powers, and/or involve functions such as funding, regulation, procurement, and hiring have been identified as high-risk areas at Treasury and should warrant greater awareness, consideration, and scrutiny.

Third party:

Any organisation or agency external to the Treasury including other government agencies or authorities, state-owned corporations or private sector organisations.

Monetary/financial gifts or financial benefits

Include, but are not limited to cash, cheques, money orders, gift vouchers, credit cards, debit cards, prepayments such as phone or internet credit, lottery tickets, memberships or entitlements to discounts that are not available to the general public, a broad class of persons or other financial benefit.

2.2 Thresholds

Regardless of the value, all offers of gifts and benefits must be discussed with your director or above. The established threshold to be taken into consideration when declaring gifts is **\$100**.

Below \$100

A gift or benefit can be accepted without being recorded in the register. Discussion with your director or above is still required.

Above \$100

Above which a gift or benefit must be declined – or, where this is not practicable – accepted, registered, and handed over to the Risk, Compliance & Audit team or otherwise approved per section 3 below. Even if declined, the offer of a gift valued above the \$100 threshold should be declared.

In considering the value of a gift or benefit, it is the highest of:

- the cost to the giver
- the retail or replacement cost of the gift or benefit
- the value of the gift or benefit to the recipient.

Treasury staff should be mindful of the cumulative value of gifts and benefits, especially hospitality. For example, the cost of multiple lunches offered over the course of a year is likely to exceed the \$100 Treasury threshold for acceptance.

2.3 Conflict of interest

A conflict of interest exists when a reasonable person might perceive that your personal interests could be favoured over your public duties. This requires a connection or overlap between those interests and duties.

Where a conflict of interests exists (that is, where there is an actual, potential, or reasonably perceived conflict between an employee's private interests and their impartial performance of their official duties) the offer of a gift or benefit should always be declined and registered.

3 Procedures

3.1 What to do if you are offered a gift or benefit

Discuss:

All offers of gifts or benefits must be discussed with your director, irrespective of the monetary value, or acceptance.

Points to consider:

- Is the gift or benefit intended to influence you, now or in the future?
- Am I in a high-risk or sensitive role?
- What perceptions would arise if I accepted the offer?
- Would accepting a gift, benefit or hospitality bring Treasury into disrepute?
- Would refusal cause public embarrassment for Treasury (for example, when gifts are offered in a ceremonial context)?
- Would accepting a gift or benefit potentially foster a relationship that may give rise to a conflict of interest or a sense of obligation?
- Does the offer relate to my public office or is it more widely available to others?
- Is there a decision you are required to make which could affect the giver currently or in the foreseeable future?

Declare:

After consultation, any gift or benefit over the \$100 threshold, offered or accepted, needs to be declared via the [Gifts and Benefits Declaration Form](#) in the Protecht system. This will then be assessed and approved/rejected by your **Director or above** and the **Director of Risk, Compliance and Audit (RC&A)**.

You must declare the benefit and receive approval from both your director and Director RC&A before accepting and attending an event. If an event invitation is last minute, staff are still required to seek approval before attending via email. This may then be declared and processed through the Protecht system the following day with email approval attached.

If treasury staff are offered a gift or benefit where they believe the intention of the person was to bribe them or influence the way they work, they must report it immediately to their director or above and the Risk, Compliance and Audit (RC&A) team.

Decline:

Generally speaking, all gifts and benefits over the \$100 threshold should be declined. Acceptance and retention should be rare, and strong reasoning must exist to support the retention of a gift or acceptance of a benefit. The intended recipient of a gift or benefit should not determine whether to accept or decline; determinations should be made by the appropriate Director or above and the Director of Risk, Compliance and Audit (RC&A).

Accepted gifts will either need to be returned or surrendered to the Risk, Compliance and Audit team. The RC&A team will donate or dispose of all gifts according to internal process guidelines.

Accepting monetary/financial gifts or financial benefits is prohibited, because it could be perceived as bribery due to its liquidity nature (similar to cash), which is an offence under the Crimes Act 1900 (NSW).

Refer to section 2.1 for definition of [monetary/financial gifts or financial benefits](#).

For gifts or benefits not accepted due to the significant dollar amount, or the perceived/actual intent to influence outcomes or decisions, a declaration form is still to be completed.

Refer to [Appendix B](#) for decision tree flowchart on accepting gifts and benefits.

3.2 Declarations via Protecht

The [Gifts and Benefits Declaration Form](#) on Protecht must be completed to register the details if:

1. You accept a gift or benefit valued at \$100 or more
2. You are offered, but do not accept a gift or benefit valued at \$100 or more
3. You believe any offer has been made to entice you to provide preferential treatment.

The Protecht register must be completed by the gift recipient, then reviewed by:

- The relevant Director or above.
- Director of Risk, Compliance and Audit (RC&A).

Directors approving gifts or benefits for their staff must consider information and procedure in this policy as well as the, [Conflict of Interest policy](#) and [Treasury Code of Ethics and Conduct](#).

Acceptance of a gift or benefit must receive unanimous approval from both the director or above and the Director of Risk, Compliance and Audit (RC&A), otherwise it is not approved.

3.3 Handling gifts that cannot be refused

In certain circumstances where a gift cannot be refused, and it is over \$100, it must be declared in Protecht using the [Gifts and Benefits form](#), and the gift should be surrendered to the RCA Team.

The Director of Risk will assess the type of gift and determine the appropriate course of action, which may include:

- Displaying the gift within the NSW Treasury office, in coordination with the Facilities Team.
- Donating the gift to a reputable charity or social club.
- Disposing of the gift.

3.4 Know your responsibilities

Role	Responsibility
Staff	<ul style="list-style-type: none">• As a Treasury staff member, you must comply with this policy, and declare all appropriate items. Refer to Appendix A and Appendix B for further guidance and examples of gifts and benefits.
Directors and above	<p>When approving a gift or benefit, directors must consider this policy, Conflict of Interest policy and the NSW Treasury Code of Ethics and Conduct.</p> <p>Directors must:</p> <ul style="list-style-type: none">• Send their primary approval to the Director of Risk, Compliance and Audit (RC&A) for secondary approval. This is to be done in a timely manner, or in the case of benefits, before the benefit or event occurs.• Notify the Director RC&A of any gifts or benefits offered to staff about which they have concerns surrounding the motivation. In this case, even if the gift or benefit is not accepted, the Gifts and Benefits Declaration Form must be completed.

Role	Responsibility
	Approval of acceptance of a gift or benefit must be unanimous between the Director and the Director RC&A, otherwise it is <u>not</u> approved.
Director Risk, Compliance and Audit	In administering Treasury's gift and benefit policy and process, the Director of Risk, Compliance and Audit (RC&A): <ul style="list-style-type: none"> • Maintains Treasury's gifts and benefits register recording all staff requests for acceptance of gifts and benefits. • Reviews this register on a regular basis to ensure that accepted gifts or benefits meets the requirements of this policy and the public's expectation. • Ensures that the information that has been entered in the register is complete and sufficient. • Provides guidance and assistance to staff, managers, and directors on the application of this policy. • Periodically analyses the declarations recorded in the register to identify trends or anomalies in the offer and acceptance of gifts. This analysis is shared quarterly with the Secretary via Treasury's Audit & Risk Committee (ARC).
Secretary	The Secretary has an obligation under the Independent Commission Against Corruption (ICAC) Act 1988 to inform the ICAC of any matter which they suspect may concern corruption, including bribery. It is noted that gifts and/or benefits accepted by the Secretary require notification to and approval by the General Counsel and then the Director of Risk, Compliance and Audit (RC&A).

3.5 Giving of gifts and benefits by Treasury staff

On occasion, Treasury may host an event and/or present a gift to delegates/dignitaries. It may also be deemed appropriate to give guest presenters and/or delegates a token gift or provide hospitality. Declarations are not required for the purposes of this policy, however staff providing a gift or benefit should ensure:

- It is provided for a business purpose.
- It can stand up to public scrutiny.
- Purchasing gifts or benefits should only occur after obtaining approval from a Director or above.
- For gifting of government property, please refer to the [Treasurer's Direction TD21-04](#).

3.6 Breaches of policy

Failure to declare an accepted gift and/or benefit with a value of \$100 or more or contravening this policy more generally may result in disciplinary action. Any breach of this policy should be reported in line with the Treasury NSW [Compliance Incident Policy](#).

Behaviour contrary to this policy is considered contrary to the [Treasury Code of Ethics and Conduct](#) and to the [Ethical framework for the government sector](#). Such behaviour can bring individual staff into disrepute, undermine productive working relationships in the workplace, hinder customer service delivery, and damage public trust in the Treasury and/or the broader government sector.

4 Further Information

4.1 Additional Information

Discuss with your director your specific situation and offers made to you. For further advice, assistance, and any Protecht enquiries, contact the Risk, Compliance and Audit Team (RC&A) at: risk@treasury.nsw.gov.au

Additional resources are:

- The NSW Independent Commission Against Corruption’s (ICAC) [Basic Standards](#) and instructional video [Corruption pitfalls: gifts, hospitality and bribes](#)
- The Public Service Commissioner Direction [Managing Gifts and Benefits](#).

4.2 Related policies and documents

Internal policy document name	Reference
Code of Ethics and Conduct	TIPP 2.05
NSW Treasury Risk Management Framework	TIPP 5.01
Fraud and Corruption Control Framework	TIPP 5.10
Compliance Management Framework	TIPP 5.14
Conflict of Interest Policy	TIPP 5.13

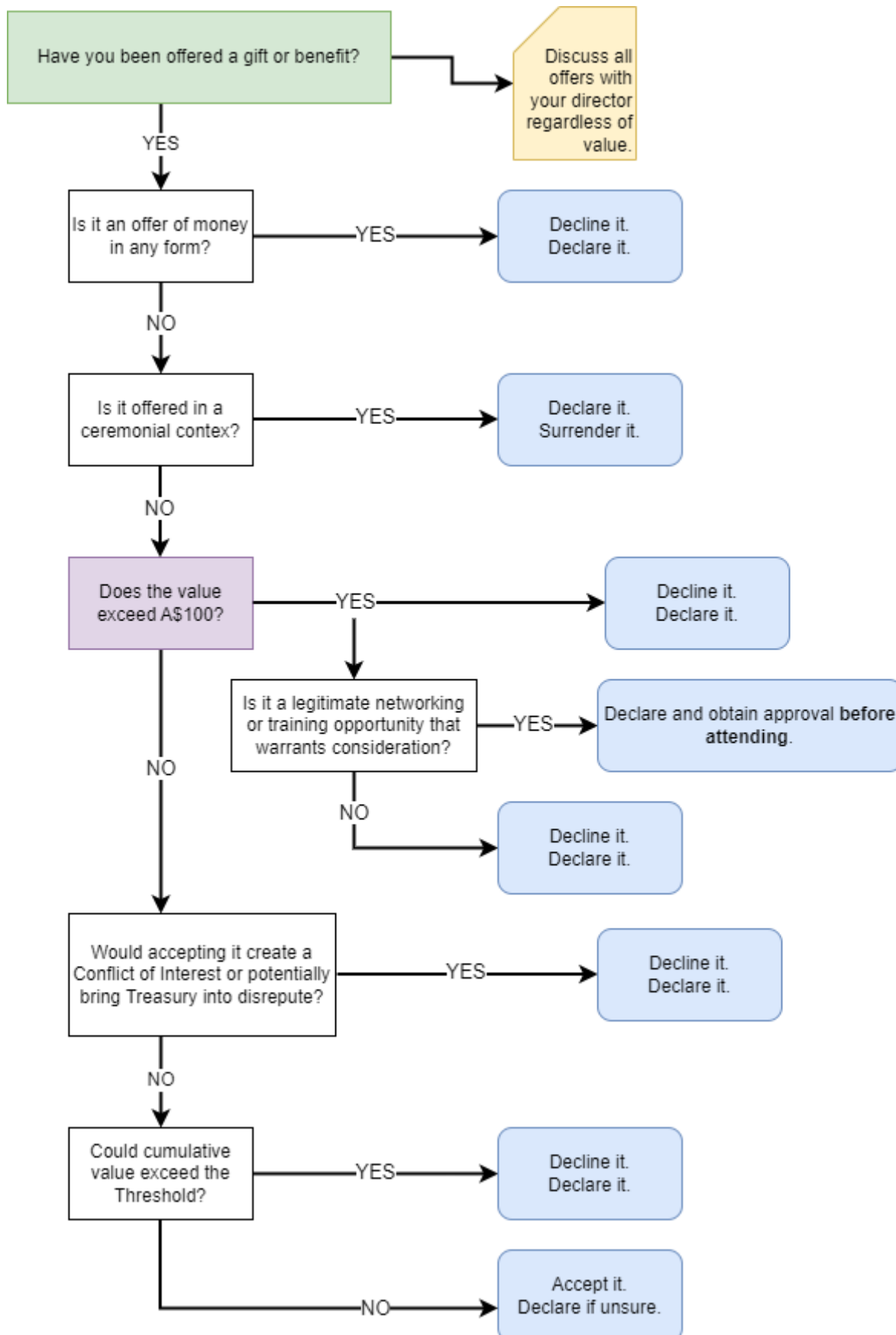
5 Document Control

Version	Date	Name	Details of changes made
1	2012-2016	Various	Minor revisions by the risk team and formatting changes as required. Refer to the 2017 and 2019 “document control” section of the policy for specific dates of updates.
9	18/08/2017	Jesse Jo	Updated broken links
10	27/05/2019	Virginia Tinson	Revision – Titles of staff and divisions post MoG
11	April 2021	RC&A Team	Revision – updated for clarity and removal of duplication, split out benefits from physical gifts as invitations for events as the most common occurrence for Treasury
12	Dec 2022	RC&A Team	Revision and update for clarity and detail. Adding Appendix A – Flowchart and Appendix B – Further guidance. Reviewed to ensure alignment to ICAC Basic Standards (July 2021) and PSCD No1 of 2022.
13	April 2024	RC&A Team	Changes made to align with \$100 declaration value in the PSC directions and allow some flexibility for staff recognition programs and sponsored travel for Treasury staff on boards.

Appendix A: Gifts & Benefits Examples

Situation	Action
<p>Restaurant meals and invitations to lunches, dinners, or other events to 'celebrate' the commencement of a piece of work or finalising a project etc.</p> <p>Gifts as such alcohol, basket gift and others for special occasions or celebrations, such as end-of year festivities.</p>	<p>Discuss in advance with your director.</p> <ul style="list-style-type: none"> - Consider the <u>intention</u> of the gift giver. If the intent is to influence or receive benefits => Decline it. Declare it. - Evaluate the accumulated value of the gift. If it is over the policy threshold (\$100) => Decline it. Declare it. - Gifts valued below the \$100 threshold amount and with no further intention, can be accepted without declaration. Always discuss with your director.
Reward programs	<p>Do not accept or redeem.</p> <p>Gifts resulting from reward programs that are accumulated by staff performing their official duties (e.g., frequent flyer rewards) are not to be accepted or redeemed.</p>
Travel or accommodation upgrades	Where a travel or accommodation provider seeks to upgrade you for operational reasons, at no cost to you or NSW Treasury, and not conflict of interest arises, you may accept the upgrade but should declare it upon your return via the gifts and benefits declaration form.
Invitations that are unrelated to your work: Sporting, entertainment, and cultural events.	In many cases, the value of such invitations and tickets will be significant, possibly beyond the acceptance threshold, and should be declined if it is not related to your work.
Money, Cash	<p>Decline.</p> <p>Accepting cash in any form is never appropriate.</p>
Seminars - tickets for professional skills development	- Training offered by third parties free of charge is considered a gift and must be treated as such. Discuss with your director, consider any potential or perceived conflict of interests, and declare. Approval must be obtained prior to attendance.
Accepting gifts from delegations, groups, or organisations.	An example may be a token box of chocolates given as thanks for an employee's time or effort presenting to a delegation or school group. If its value is below the \$100 threshold these can be accepted without declaration. If valued above the threshold, these should be declined or accepted and surrendered to the Risk, Compliance and Audit team.
Gifts or benefits offered or given to a family member.	In general, gifts or benefits provided to a family member, relation, friend, or associate related to your work are to be declined and declared.
Sponsored travel	In general, all offers of sponsored travel or accommodation by entities other than NSW Treasury should be declared. Sponsored travel should never be accepted or undertaken prior to discussion, declaration, and approval.

Appendix B: Flowchart



52 Martin Place
Sydney NSW 2000

GPO Box 5469
Sydney NSW 2001

W: treasury.nsw.gov.au

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