

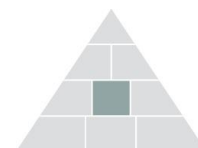
Specification

Gifts, Benefits and Entertainment

MD-10-234

QUEENSLAND RAIL OFFICIAL

Approved for public release



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4.2	26/07/2023	Whole document	Administrative adjustments and clarification in respect of contractor and consultant obligations
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4.0	21/11/2017	Various	General strengthening and clarification of non-acceptance rules, and document condensing.
3.0	29/04/2015	Various	Decrease reportable expenditure from more than \$150 to more than \$20.
		Various	Clarification of Corporate gifts, benefits and entertainment.
		Various	Amend Business Unit name to Corporate and Customer Relations and job titles.

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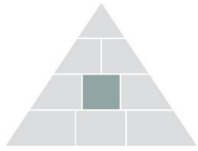
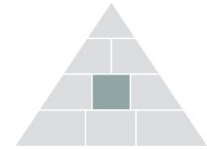


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1 Purpose

This specification outlines the ethical and financial considerations and procedures involved in the giving and receiving of gifts, benefits and entertainment by all level of Executive, Leaders, employees consultants and contractors.

Additionally, as the main offerors of gifts, benefits and entertainment to employees and consultants and contractors, organisations contracted with or otherwise looking to partner with Queensland Rail (e.g. as suppliers) are to be made aware of the requirements of this specification.

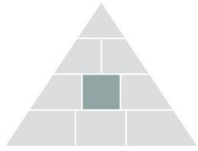
2 Requirements of this Specification

The *Financial Accountability Act 2009 (Qld)*, the *Crime and Corruption Act 2001 (Qld)*, and the Queensland Rail Code of Conduct contain provisions that require Queensland Rail and its employees to act appropriately from a financial and / or ethical perspective. It is all employees' (and other personnel engaged by Queensland Rail) responsibility to understand this specification prior to accepting or offering a gift, benefit, or entertainment.

To deliver on the requirements, Queensland Rail will -

- Follow directions of responsible Ministers in relation to entertainment and hospitality, including the requirement to comply with *Sponsorship, Advertising, Donations, Corporate Entertainment and Hospitality Guidelines for GOCs (2020) (Qld)*;
- Exercise restraint in accepting or offering gifts and / or spending on benefits and entertainment and avoid conflicts of interest – real or perceived;
- Ensure the giving or receipt of gifts, benefits or entertainment are considered in terms of the principles of commerciality, value for money, reasonableness, professionalism, transparency, impartiality, ethics, integrity and accountability to achieve the best social, economic and environmental outcomes for its responsible Ministers and the people of Queensland;
- Implement processes and procedures including but not limited to registers and conflict of interest declarations that are easily accessible and understood and subject to monitoring and management action when non-compliance occurs.

Failure to comply with this specification can result in disciplinary action including dismissal and referral to police and the Crime & Corruption Commission.



2.1 Acceptance of Gifts, Benefits and Entertainment

Queensland Rail has an acceptance tolerance of up to \$20 but otherwise **holds a general rule of non-acceptance**. Further, if offered a gift, benefit or entertainment, always consider why the offer was made and how acceptance will be perceived.

In most circumstances a gift accepted will remain the property of Queensland Rail regardless of value.

Leaders may decide to apply tighter restrictions, including a 'no' acceptance policy where the nature of the work of a team or individual employee warrants.

When considering acceptance of a gift or offer, key principles in your decision include –

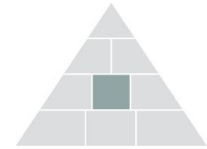
- Whether as a Queensland Rail employee you are in a position to influence or authorise granting work or payment for work completed to the offeror, if so then it is more likely that the acceptance would create a real conflict of interest or be perceived as a conflicted interest and inappropriate.
- If the offer is made to a Queensland Rail employee in a public forum, then it is less likely to be perceived as an attempt to influence than if offered in a private context.
- Expensive items are more likely to be perceived as trying to win favour.
- While the perception that one offer may not be considered sufficient to cause an employee to act outside their official duty, the sum of multiple offers may be considered to do so.
- If partners or children of Queensland Rail employees attend an event it is more likely to be perceived as a private event.
- Generally, if Queensland Rail wishes personnel to attend an event, then Queensland Rail will pay for the event itself.
- It would be impolite to decline or return a gift or offer. In such circumstances these need to be reported to EthicsInvestigations@qr.com.au and arrangements will be made to dispose of the received item generally to a sponsored charity.

A Decision Making guide has been included in Appendix 2 and a listing of acceptance / expenditure examples in Appendix 3.

Contractors and Consultants acceptance of gifts

Where contractors or consultants are engaged in work with Queensland Rail the gifts and benefits policy and limits apply in relation to the Queensland Rail engagement.

Consideration must be given to how any gifts and benefits provided by other entities for work unrelated to Queensland Rail may be perceived in the context of the contractor or



consultants work with Queensland Rail. Where there is any doubt the contractor or consultant can seek clarification through the relevant Queensland Rail Contract Manager.

Contractors and Consultants offering or giving gifts while engaged by Queensland Rail

Where a contractor or consultant is engaged by Queensland Rail they must not give or offer gifts to Queensland Rail employees or other contractors and consultants employed by Queensland Rail, or give or receive gifts to or from third parties on behalf of Queensland Rail (with the exception of very low value items such as paying for a cup of coffee). This includes the use of their companies' expense account to purchase gifts, including food and drinks for Queensland Rail employees, contractors and consultants. An exception exists where the gifts and benefits are limited to the companies own personnel and is consistent with their own company policy on gifts.

2.1.1 Authority to accept Gifts or Offers

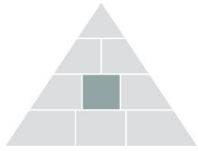
Where an employee believes there is value to Queensland Rail in accepting a gift, benefit, or entertainment over the \$20 threshold, the employee will need to obtain pre-approval or otherwise as soon as practical from their Level 4 (Greater Leadership Team) or higher leader. A leader cannot grant approval for his or herself.

Acceptance of a gift, benefit, or entertainment over the value of \$350 can only be approved by the CEO.

In summary -

Nature	Approving authority
Under \$20 individual or aggregate value	Employee can accept / no approval required
Business entertainment above \$20	Level 4 (Greater Leadership Team) or higher leader
Non business entertainment or any gift (regardless of value)	Decline or if can't decline, assign to Queensland Rail use or donate to Queensland Rail charity via authorised area
Individual or aggregate value exceeds \$350 or other general derogation from this specification.	CEO

Derogation from this Specification can be sought from the Group Executive People and Culture where an award is made to an employee and involves a cash prize.



2.2 Giving by Queensland Rail of Corporate gifts, benefits and entertainment

In offering corporate hospitality the following principles apply -

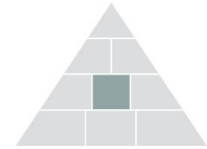
- Must be for official purposes and foster positive relationships with individuals, groups or other stakeholders in order to achieve beneficial commercial and community obligations, including promoting and furthering the Queensland Rail brand and business.
- The expenditure is commensurate with the commercial or community purpose and not repetitive, extravagant or flamboyant, ensuring optimum value for money outcomes.
- The public perception and the benefit to Queensland Rail, the State of Queensland and / or the public generally are clear and transparent and will withstand scrutiny.
- Personnel attending a corporate event will be those who can best achieve Queensland Rail's stated objective of the event.
- Corporate gifts given are selected with appropriate consideration of possible public perception.
- The ratio of guests to Queensland Rail employees (and their partners or family) should be no less than 1:1. It is also expected that the costs will not normally exceed \$150 per person, and as a general rule the value of beverages should not exceed that of meals.
- Fringe Benefit Tax (FBT) implications are observed.
- Hospitality is not used as a substitute for business meetings ordinarily conducted in the workplace or to by-pass other existing Queensland Rail processes.
- Whilst the general principles relating to integrity and commercial benefits apply, official sponsorship and donations are covered under a separate Sponsorship and Donations Standard MD-12-314.

2.2.1 Authority and Documentation

2.2.1.1 Authority

Corporate and Government Affairs must be notified prior to initiating any major event, and can assist businesses where required.

Unless as otherwise stated in this Specification, expenditure will be pre-authorised by personnel in accordance with Queensland Rail's delegation framework. Additionally, where the value or commitment of the event costs \$5,000 or more, the CEO is to approve, and details must be provided prior to the event, to the responsible Ministers via Corporate and Government Affairs.



Where partners (or other family members) of the Queensland Rail representative(s) attend, this must be pre-approved by an Executive Leader (ELT member), or in their case, the CEO. In the event of the CEO or a Board Member, the Chairman of the Board to approve.

2.2.1.2 Documentation

Authorising personnel must ensure sufficient supporting information including business cases, fringe benefits tax forms, tax invoices, and receipts. Further, a post event evaluation of larger events is to be undertaken by the organising business and submitted to Corporate and Government Affairs for reporting to the Board and responsible Ministers.

2.3 Reporting of Gifts, Benefits and Entertainment

Any gift, benefit or entertainment received or given that has a retail value of more than \$20, or equates to an aggregate total of more than \$20, must be recorded in the Corporate Register maintained by Employee Relations, Ethics and Investigations unless otherwise exempted in this Specification.

Details must be reported within one week of acceptance / receipt. If employees are in doubt about whether a matter ought to be reported, they should err on the side of caution and report.

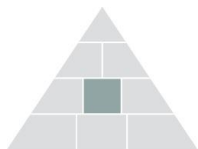
Declined Offers

Offers declined do not need to be recorded except –

- Where it is a personal offer and value is greater than \$50
- Offers of cash (including cash equivalent such as shares)*
- Items of a cultural or historical significance*
- Any offers from known or potential suppliers during a tender process*

All of the above must be entered into the Corporate Register. For those items marked with an asterisk (*), these need to be immediately notified to EthicsInvestigations@qr.com.au, regardless of their value.

The content of the Corporate Register will be subject to ongoing scrutiny for the purpose of analysis for trends, potential conflict of interest, corruption or other inappropriate behaviour, and need for corrective and prevention action. Further the Corporate Register will be subject to reporting and/or publishing.



Corporate entertainment and hospitality

Whilst generally exempt from reporting in the Corporate Register, the annual budgeted and actual expenditure for corporate entertainment and hospitality provided by Queensland Rail are to be reported in Queensland Rail's quarterly reports to the responsible Ministers. This includes both corporate hospitality and staff events. To facilitate accurate reporting an appropriate transaction description must be entered into SAP by the area initiating the expenditure which will clearly identify (a) The nature of the expense, and (b) The reason for the event. The table below provide examples of the type of information that should be included in the description:

	Corporate Hospitality	Staff Events
The nature of the expense	<ul style="list-style-type: none">• Catering• Supplies• Room hire	<ul style="list-style-type: none">• Catering• Suppliers• Room hire
The reason for the event	<ul style="list-style-type: none">• Queensland Rail hosted event• Community engagement• Supplier engagement	<ul style="list-style-type: none">• Staff recognition (e.g. long service award; excellence awards, BBQ, morning tea)• Workshop• Staff briefing• Training course
For example:		
<ul style="list-style-type: none">• Catering for Gulflander 125th Celebration• Subway platter for Planning Workshop		

Companies engaged by Queensland Rail hosting or funding hospitality

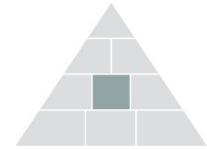
There is no expectation or requirement for companies or individuals engaged by Queensland Rail to host or fund social events for or on behalf of Queensland Rail (unless they specifically engaged to do so, such as a catering company).

Where companies engaged by Queensland Rail intend to host and fund social events centred on their engagement with Queensland Rail, the lead representative of the company must seek approval through the Queensland Rail business line Executive General Manager to do so in consultation with the Probity or Ethics and Investigations Units.

Corporate Register Exemptions

Several matters are exempt from listing on the Corporate Register in the expectation that there are other procedures in place to manage, monitor and report on them including –

- Reward and recognition of performance or staff including celebratory or milestone events, floral arrangements, or tributes - instead refer the Recognising employee performance Standard MD-15-188
- Corporately approved events, donations and sponsorships



- Training, seminar attendance, etc. offered under contract with a supplier
- Professional association events and associated costs e.g. air travel paid for as an award nominee/winner - unless attendance is at the 'personal' invite of a commercial organisation in which case all costs need to be registered
- Giveaways, prizes and awards for customers and staff, part of a business Group's customer sales campaign, or an approved People and Culture program (including staff events)
- Staff holding corporate entertainment accounts
- Staff discounts including travel and concessional ticket passes or other benefits provided under Enterprise Agreement or otherwise corporately approved
- Meals (including beverages) provided to staff (including contractors and suppliers) and customers in response to an incident such as train delays, or derailments
- Concessions or reimbursements to staff for study, professional organisation membership or other corporately approved benefit
- Famils' (familiarisation trips) offered on long distance services to media (and others) to experience the Queensland Rail train travel experience
- Minor catering for in-house (on Queensland Rail premises) business meetings, information sessions, internal conferences or programs, for Queensland Rail employees and guests
- Other matters approved by Employee Relations, Ethics and Investigations.

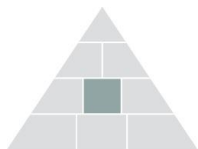
2.3.1 Determining values

Employees should ensure they have appropriately researched and validated any estimated retail value of any gift, benefit or entertainment. Deliberately or negligently providing an undervalued amount to avoid reporting or to fraudulently keep an item is considered misconduct.

2.4 Corruption – Real or Perceived

Where suspicions or concerns are held that gifts or offers were made (and regardless of value) in order to coerce or improperly influence a Queensland Rail employee's action, activity, thinking or decision, the offer/activity needs to be reported as soon as possible to Employee Relations, Ethics and Investigations.

Attempts by employees to avoid reporting a gift, benefit or hospitality or its substance where they are required to do so under this specification or otherwise in keeping with the spirit of this specification are to be reported to Employee Relations, Ethics and Investigations.

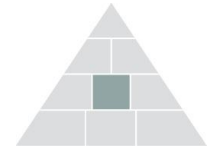


3 Responsibilities

The following establishes the unique accountabilities and responsibilities of the key internal stakeholders for this Specification.

3.1 Who does what?

Who	What
Corporate and Government Affairs	Oversee corporate gifts, benefits and entertainment offered by Queensland Rail, or employees as part of their duties and facilitate ministerial reporting.
CEO	Consider for approval offers allowed by this specification but greater than \$350. In exceptional circumstances, consider approving an employee accepting and / or keeping a gift, benefit or entertainment otherwise denied by this specification.
Finance and Corporate Services	With Corporate and Customer Relations and Leaders, facilitate ministerial reporting.
Leaders	Consider appropriateness of an employee accepting and / or keeping a gift, benefit or entertainment between \$20 and \$350, and where accepted is captured appropriately and timely in the Corporate Register. Work with Corporate and Government Affairs in the provision of any gifts, benefits or entertainment to stakeholders.
Employee Relations, Ethics and Investigations	Maintain the Corporate Register and provide general advice on protocols and consideration in relation to receiving or giving gifts, benefits or entertainment.

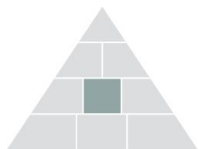


4 Terms and definitions

The following key terms and definitions are unique to this Procedure. Please refer to the Business Glossary for other terms not included in this section.

Term	Definition	Source ¹
Conflict of Interest	A conflict of interest involves a conflict between an employee's duties and responsibilities and the employee's private interests. A conflict of interest can arise from avoiding personal losses as well as gaining personal advantage – whether financial or otherwise.	Code of Conduct MD-10-62
Corrupt Conduct	Refer <i>Crimes and Corruption Act 2001 (Qld)</i>	Section 15
Corporate Hospitality	Is a commercially oriented event or activity to which an invitation is extended to an external client, stakeholder, shareholder (or their representative), supplier or community group that involves provision of catering and/or entertainment and which is provided on the basis that it will deliver commercial benefit through networking opportunities and the development of new or strengthening of existing relationships with the invited guests.	
Gifts, Benefits and Entertainment	<p>Gifts and benefits include, but are not limited to:</p> <ul style="list-style-type: none"> • Gifts of alcohol, clothes, products; • Gifts of 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 • Cap, pen, pencil, notepad, bottle of wine, bunch of flowers, box 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; and • Sports team sponsorship. 	Queensland Government – <u>Gifts and Benefits Guideline</u>
Major Event	Would include any activity that is likely to attract public attention due to the profile of guests attending, the level of expenditure, the likely publicity, etc.	
Staff Events	Include activities undertaken outside the normal working environment.	
Token	<p>Usually mass-produced and not given as a personal gift. This includes sponsors material provided to all delegates at a conference.</p> <p>Token benefits and entertainment are of a low value nature for example a cup of coffee.</p>	

¹ Where left blank, Source is not applicable.

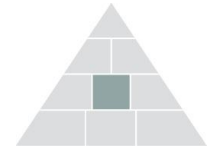


Appendices

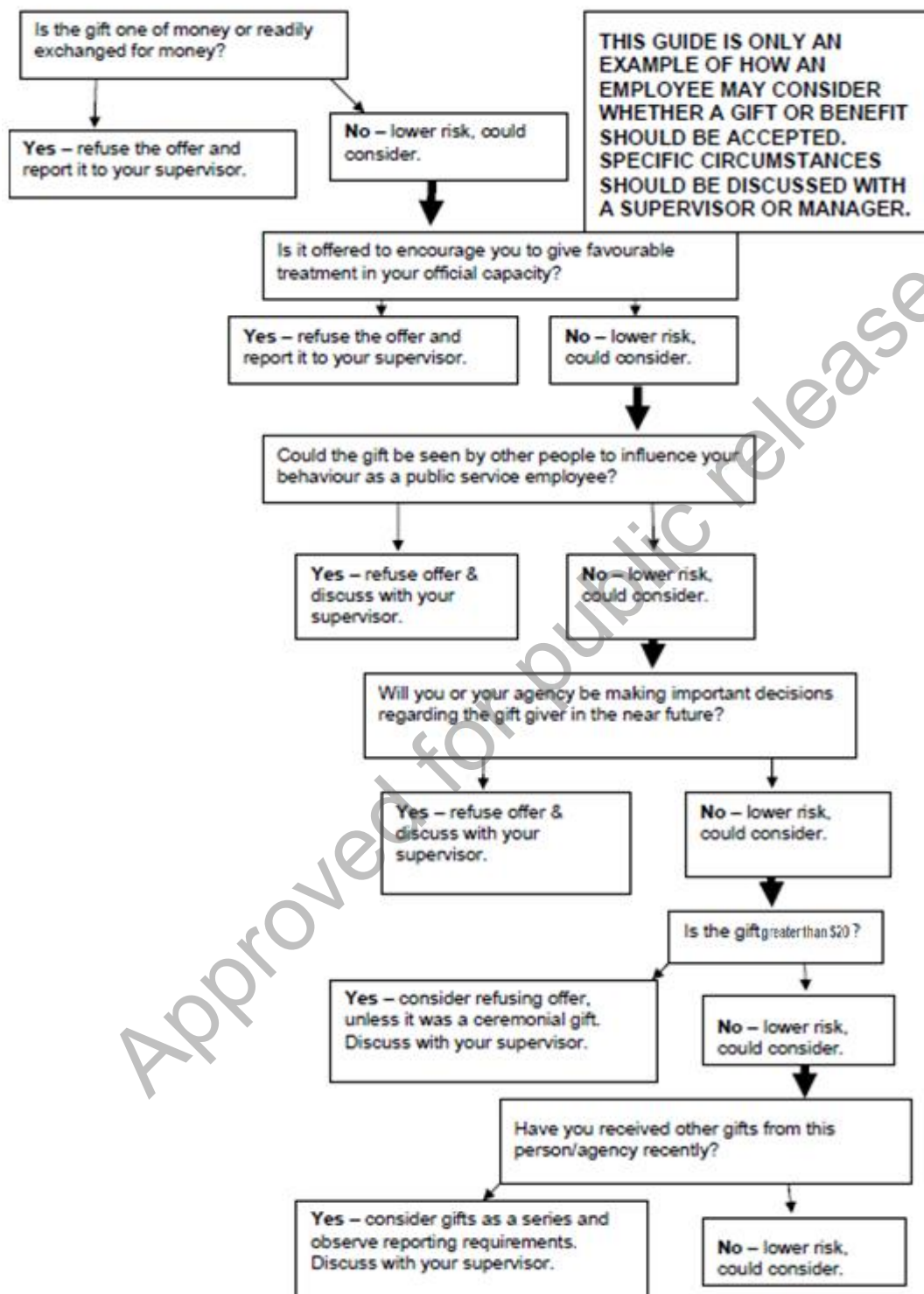
Appendix 1 - Related documents

Queensland Rail documents

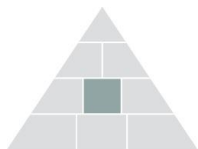
Document type	Document title
Principle	MD-12-378 <u>Accounting</u>
	MD-11-7032 <u>Entertainment and Hospitality</u>
Standard	MD-10-62 <u>Code of Conduct</u>
	MD-15-188 <u>Recognising employee performance</u>
	MD-12-314 <u>Sponsorship & Donations</u>
	MD-12-354 <u>Delegation of Authority</u>
Strategy / Plan	N/A
Specification / Framework	N/A
Procedure	N/A
Instruction	N/A
Guideline	N/A
Form / Template	N/A
Other	<i>Sponsorship, Advertising, Donations, Corporate Entertainment and Hospitality Guidelines for GOCs (2020) (Qld)</i> issued by Queensland Treasury per direction by responsible Ministers



Appendix 2 - Decision Making Guide



Also consider if acceptance would be in keeping with Queensland Rail's general 'no acceptance' rule.



Appendix 3 - Acceptance/Expenditure Examples

The following lists whether acceptance/expenditure will ordinarily be appropriate –

Description	Appropriate
Token items where acceptance is not likely to affect or reasonably be perceived to affect the independent and impartial performance of the employee's official duties. E.g. biros, cup of coffee.	Yes
An offer to multiple personnel which equate to less than \$20 per person but totals more than \$20. Or offers over a 12-month period which aggregates to more than \$20.	No
Primary purpose is of a social ('get to know you') nature such as tickets to the arts or a sporting event, including corporate boxes.	No
Primary purpose is of a business nature such as a seat at a table to a speaking event on a business matter topical to Queensland Rail.	Yes
Personal gifts intended for personal use or consumption including bottles of wine, hampers of food, tickets to sporting or other events.	No
Events where the Queensland Rail employee is a speaker and the event provider (a non Queensland Rail Supplier) pays for some or all costs.	Yes
Events hosted by a non-profit professional association.	Yes
Gift of a cultural or historical significance.	No
Offers of cash, or equivalent (e.g. shares).	No
Offers of items which present an opportunity to win cash (e.g. lottery ticket, 'scratchie'), or shopping vouchers, gift cards, etc. [Gift cards can be provided for approved staff recognition / competitions]	No
Information session or trade show, open widely to customers, and minor hospitality is provided.	Yes
Expression of gratitude in appreciation of specific tasks such as after speaking at an official function on behalf of Queensland Rail.	Yes
Ceremonial gifts offered by an organisation to Queensland Rail.	Yes
Entertaining major Queensland Rail customers or VIPs.	Yes
The cost of limited low value working meals.	Yes
Tea, coffee, kitchen supplies for staff use at Executive Manager discretion.	Yes
Reward Points (e.g. Flybuys) other than as specifically approved in Queensland Rail policy	No