

In summary -

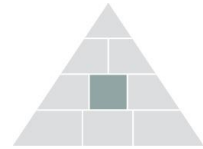
Nature	Approving authority
Under \$20 individual or aggregate value	Employee can accept / no approval required
Business entertainment above \$20	Level 4 (General Leadership Team) or higher leader
Non business entertainment or any gift (regardless of value)	Decline or if can't decline, assign to QR use or donate to QR 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 General Counsel 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 where appropriate from the official range maintained by Corporate and Customer Relations Unit.
- 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 Standard (MD-12-314).



## 2.2.1 Authority and Documentation

### 2.2.1.1 Authority

Corporate and Customer Relations 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 Customer Relations.

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 Customer Relations 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 Ethics & Integrity 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.

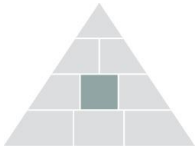
### Declined Offers

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 [Ethics@qr.com.au](mailto:Ethics@qr.com.au), regardless of their value.





The content of the Corporate Register will be subject to ongoing scrutiny by the Legal Department 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"> <li>• Catering</li> <li>• Supplies</li> <li>• Room hire</li> </ul>	<ul style="list-style-type: none"> <li>• Catering</li> <li>• Suppliers</li> <li>• Room hire</li> </ul>
The reason for the event	<ul style="list-style-type: none"> <li>• QR Hosted event</li> <li>• Community engagement</li> <li>• Supplier engagement</li> </ul>	Staff recognition (e.g. long service award; excellence awards, BBQ, morning tea) <ul style="list-style-type: none"> <li>• Workshop</li> <li>• Staff briefing</li> <li>• Training course</li> </ul>

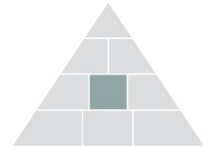
For example:

- Catering for Gulflander 125<sup>th</sup> Celebration
- Subway platter for Planning Workshop

### 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 [HR’s Reward and Recognition eForm](#)
- 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 HR 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 QR premises) business meetings, information sessions, internal conferences or programs, for Queensland Rail employees and guests
- Other matters approved by Ethics & Integrity

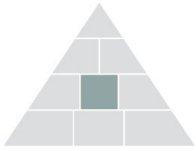
### 2.3.1 Determining values

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 Ethics & Integrity.

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 Ethics & Integrity.

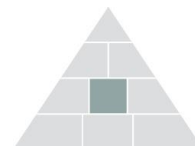


## 3 Responsibilities

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

### 3.1 Who does what?

Who	What
<b>Corporate and Customer Relations</b>	Oversee corporate gifts, benefits and entertainment offered by Queensland Rail, or employees as part of their duties and facilitate ministerial reporting.
<b>CEO</b>	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.
<b>Finance</b>	With Corporate and Customer Relations and Leaders, facilitate ministerial reporting.
<b>Leaders</b>	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 Customer Relations in the provision of any gifts, benefits or entertainment to stakeholders.
<b>Legal Department</b>	Maintain the Corporate Register and provide general advice on protocols and consideration in relation to receiving or giving gifts, benefits or entertainment.

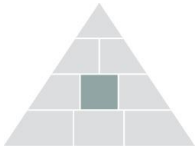


## 4 Terms and definitions

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 <sup>1</sup>
<b>Conflict of Interest</b>	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
<b>Corrupt Conduct</b>	Refer <i>Crimes and Corruption Act 2001</i>	Section 15
<b>Corporate Hospitality</b>	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.	
<b>Gifts, Benefits and Entertainment</b>	Refers to items given and received in the course of official duties and includes tangible (of lasting value) and intangible (of no lasting value) items. For example: <ul style="list-style-type: none"> <li>• Gifts of alcohol, clothes, products;</li> <li>• Gifts of travel or accommodation;</li> <li>• Preferential treatment such as queue jumping, use of facilities, benefits or benefits generally;</li> <li>• Free conference attendance in exchange for presenting a paper at the conference;</li> <li>• Cap, pen, notepad, flowers, chocolates;</li> <li>• Free use of facilities such as gyms, holiday homes or discounted travel;</li> <li>• Awards or prizes including lucky door prizes;</li> <li>• Tickets to the theatre, sporting and other events;</li> <li>• Restaurant meals and beverages</li> </ul>	Public Sector Commission Guideline – Gifts and Benefits
<b>Major Event</b>	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.	
<b>Staff Events</b>	Include activities undertaken outside the normal working environment.	
<b>Token</b>	Usually mass-produced and not given as a personal gift. This includes sponsors material provided to all delegates at a conference.  Token benefits and entertainment are of a low value nature for example a cup of coffee.	

<sup>1</sup> Where left blank, Source is not applicable.

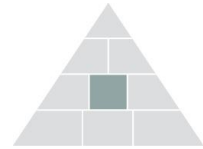


## Appendices

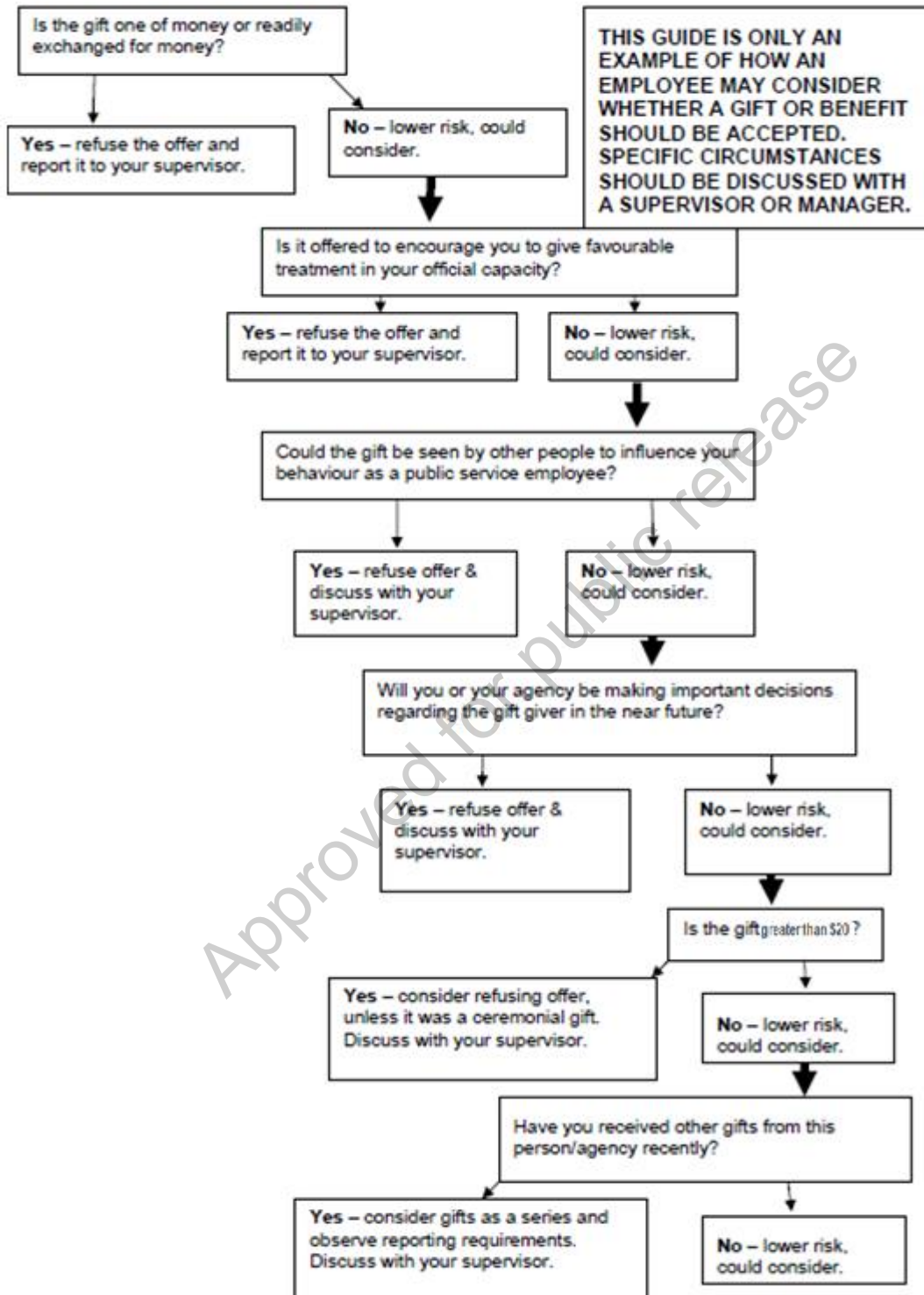
### Appendix 1 – Related documents

#### Queensland Rail documents

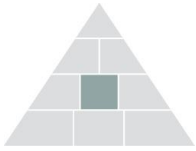
Document type	Document title
<b>Principle</b>	MD-12-378 <a href="#">Accounting</a> MD-11-7032 <a href="#">Entertainment and Hospitality</a>
<b>Standard</b>	MD-10-62 <a href="#">Code of Conduct</a> MD-15-188 <a href="#">Recognising employee performance</a> MD-12-314 <a href="#">Sponsorship &amp; Donations</a> MD-12-354 <a href="#">Delegation of Authority</a>
<b>Strategy / Plan</b>	N/A
<b>Specification / Framework</b>	N/A
<b>Procedure</b>	N/A
<b>Instruction</b>	N/A
<b>Guideline</b>	N/A
<b>Form / Template</b>	N/A
<b>Other</b>	<i>Corporate Entertainment and Hospitality Guidelines</i> issued by Queensland Treasury per direction by responsible Ministers 3 May 2013



## 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.	<b>Yes</b>
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.	<b>No</b>
Primary purpose is of a social ('get to know you') nature such as tickets to the arts or a sporting event, including corporate boxes.	<b>No</b>
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.	<b>Yes</b>
Personal gifts intended for personal use or consumption including bottles of wine, hampers of food, tickets to sporting or other events.	<b>No</b>
Events where the Queensland Rail employee is a speaker and the event provider (a non QR Supplier) pays for some or all costs.	<b>Yes</b>
Events hosted by a non-profit professional association.	<b>Yes</b>
Gift of a cultural or historical significance.	<b>No</b>
Offers of cash, or equivalent (e.g. shares).	<b>No</b>
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]	<b>No</b>
Information session or trade show, open widely to customers, and minor hospitality is provided.	<b>Yes</b>
Expression of gratitude in appreciation of specific tasks such as after speaking at an official function on behalf of Queensland Rail.	<b>Yes</b>
Ceremonial gifts offered by an organisation to Queensland Rail.	<b>Yes</b>
Entertaining major Queensland Rail customers or VIPs.	<b>Yes</b>
The cost of limited low value working meals.	<b>Yes</b>
Tea, coffee, kitchen supplies for staff use at Executive Manager discretion.	<b>Yes</b>