

NSW Treasury is committed to being a professional and ethical workplace.

Occasionally in the course of your role in Treasury you, or perhaps your family members, friends or associates, may be offered gifts or benefits by suppliers, clients, 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 of benefit may create a sense of obligation 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 influenced in the performance of their duties by offers of gifts and benefits. This TIPP outlines what to do if you are in this situation.

## Policy

As a Treasury staff member you must discuss any offers of gifts or benefits that you are considering accepting with your manager no matter what their monetary value. If you **accept** any gifts or benefits valued at \$50 or more you must complete the [Gifts and Benefits Declaration Form](#) to register the details. Completing the form and registering an offer is also required in situations where you are offered but don't accept a gift or benefit of significant value (for example more than \$300) or you believe the offer has been made to induce you to provide preferential treatment. In all situations you must be aware of and understand your role and responsibilities to protect your reputation and that of Treasury ensuring no negative consequences for Treasury.

Managers approving gifts or benefits for their staff must consider information and processes in this policy as well as the Treasury Code of Ethics and Conduct, and the Treasury's values.

Accepting **“Monetary/financial gifts or financial benefits”** is prohibited in all cases, because it is likely that such a gift or benefit would be perceived as bribery, which is an offence under the *Crimes Act 1900 (NSW)*.

## Scope

This policy applies to all **“Treasury staff”** including contractors and to any **“Gifts and benefits”** including hospitality accepted from a **“Third party”**.

## Definitions

The following definitions apply throughout this TIPP:

**Gifts and benefits** – any item, service, prize, hospitality or travel provided by a customer, client, applicant, supplier, potential supplier or external organisation, which has monetary value or worth to the recipient, member of their family, friend or associate.

The receipt of a prize while engaging in official duties (e.g. a lucky door prize) is also considered a gift or benefit and will be dealt with in the same manner and in accordance with this policy.

Reference	Authorised by	Created on	Issued on	To be reviewed on	Last Review
A3290353	Secretary, NSW Treasury	06/09/2010	18/08/2017	30/06/2020	27/05/2019

**Treasury staff** – all persons working with or on behalf of the Treasury, including permanent, temporary or term-basis staff, consultants, contractors and casual staff.

**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** – includes cash, cheques, money orders, gift vouchers or other financial benefit.

## Procedure

---

### 1 What to do if you're offered a gift or benefit (regardless of whether you accept it)

If you, or a family member, relation, friend or associate, are offered a gift or benefit in association with your work at NSW Treasury:

1. In all situations where you are considering accepting a gift or benefit immediately advise and discuss with your manager that you have been offered a gift or benefit. In situations where refusing to accept a gift may cause a problem (e.g. offending the provider) you need to determine the value of the item within five (5) working days of receipt.
2. On the rare occasion that you had to accept the gift or benefit prior to consulting your manager or gaining your manager's and the Chief Risk Officer's approval you must inform them as soon as practicable. In such cases that concern accepting a physical gift with a value of \$50 or more a decision will still be made by your manager and the Chief Risk Officer as to whether you can personally keep the gift or are required to surrender it to the Treasury.
3. If the gift or benefit is under the nominal value of \$50 and appropriate, you will generally be permitted to keep it, provided it is not a monetary/financial gift or benefit, or being offered on a regular basis – your manager will advise you when you discuss with them.
4. If the value of the gift or benefit is \$50 or more and refusal is not an option and/or it is an event providing you with relevant professional development or networking opportunities, complete the [Gifts and Benefits Declaration Form](#) on the intranet and submit the form to your manager for approval. If approved by your manager, your manager will forward it to the Chief Risk Officer for approval who will then advise whether you may keep the item or attend the event.
5. In cases where you have not accepted a gift or benefit but the value of the gift or benefit is significant (for example greater than \$300) or if you believe the offer is being made to influence your work, also discuss the gift or benefit with your manager and complete the [Gifts and Benefits Declaration Form](#) for registering on the Gifts and Benefits Register.
6. Gifts and/or benefits accepted by the Secretary require notification to and approval by the Chief Risk Officer (as a Proxy manager for the Treasurer). Gifts and benefits offered to the Secretary that fit point 5 above will need to be sent for notification

### 2 Criteria for approval

Your manager and the Chief Risk Officer will take into account whether the gift or benefit was intended to influence you to act in the interest of the giver, either now or later.

Reference	Authorised by	Created on	Issued on	To be reviewed on	Last Review
A3290353	Secretary, NSW Treasury	06/09/2010	18/08/2017	30/06/2020	27/05/2019

### 3 Know your responsibilities

#### Staff

- As a Treasury staff member you must ensure that you act with integrity and demonstrate that you are not influenced in the performance of your duties. You must discuss with your manager in each case you, or a family member, relation, friend or associate, are considering accepting a gift or benefit offered in the capacity of your work that is \$50 or more in value and complete the Gifts and Benefits Declaration Form if your manager approves its acceptance. Please note there will be exceptions to this requirement of prior approval in cases such as a travel upgrade etc.
- Staff must not solicit gifts and benefits or accept inducements or cash.
- Staff are encouraged to accept offers that provide professional education and/or business networking opportunities.
- Gifts or benefits provided to a family member, relation, friend or associate are also prohibited.
- Any Treasury staff who accept a gift or benefit are responsible for any taxation obligations including Fringe Benefits Tax.

#### Managers

Approval of all reportable gifts or benefits declared to a manager must be considered in light of this policy, the NSW Treasury Code of Ethics and Conduct and Treasury's values.

Managers must:

- Send their primary approval to the Chief Risk Officer for secondary approval and recording of the gift or benefit in the Treasury Gifts & Benefits Register.
- Notify the Chief Risk Officer of any gifts or benefits being offered to your staff about which you have concerns as to why it is being offered and ensure a [Gifts and Benefits Declaration Form](#) is completed in this case even if the gift or benefit is not accepted.

Managers and the Chief Risk Officer are responsible for actioning gifts and benefits reported to them within five (5) working days of receiving the declaration form.

**Approval of acceptance of a gift or benefit must be unanimous, otherwise it is not approved.**

#### Chief Risk Officer

- Maintains Treasury's Gifts and Benefits Register recording all staff requests for acceptance of gifts and benefits in excess of \$50 including decisions to not accept offers that are significant in value or influential in nature.
- Reviews Treasury's Gifts and Benefits Register on a regular basis and provides guidance and assistance to managers and staff on the application of this policy.
- If a gift or benefit receives primary approval from the staff member's manager and is deemed appropriate, the Chief Risk Officer will provide secondary approval and advise the staff member in writing that the gift or benefit has been formally approved. Where the Chief Risk Officer considers it appropriate, they will refer it to the Chief Financial & Operations Officer for further consideration.
- The Chief Risk Officer will periodically analyse the declarations recorded in Treasury's Gifts and Benefits Register to identify trends or anomalies, e.g. numerous gifts and benefits being received from the same organisation or by an individual staff member.

The Treasury Gifts and Benefits Register and trends/anomalies will be reviewed by the Treasury Leadership Team annually.

#### Secretary

Reference	Authorised by	Created on	Issued on	To be reviewed on	Last Review
A3290353	Secretary, NSW Treasury	06/09/2010	18/08/2017	30/06/2020	27/05/2019

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.

#### 4 The Giving of Gifts and Benefits by Treasury Staff

On occasion, Treasury may host an event and/or present to delegates/dignitaries. It may be deemed appropriate to give guest presenters and/or delegates a token gift or provide hospitality.

Staff providing a gift or benefit should ensure:

- It is provided for a business purpose. It should assist the conduct of official business or other legitimate organisational goals, or promote and support Treasury's policy objectives and priorities.
- Any costs are proportionate to the benefits obtained for Treasury, and would be considered reasonable in terms of community expectations.
- The gift or benefit is purchased through a transparent and equitable process, particularly if they are ongoing and the selected vendor(s) can end up with a competitive industry advantage.

#### 5 Hospitality giving by Treasury staff

Any expenditure by staff on official hospitality and/or entertainment must be in accordance with the following principles:

- It is provided for an official business purpose. It should assist the conduct of official business or other legitimate organisational goals, or promote and support Government policy objectives and priorities.
- The expense must be correctly and accurately documented.
- The expense must generate direct benefits for Treasury. The hospitality and/or entertainment must result in, or be reasonably expected to contribute to, achieving Treasury's objectives and should not be used merely for social occasions.
- When hospitality is provided, staff involved must demonstrate professionalism in their conduct and uphold their obligation to extend a duty of care to other participants.

#### 6 Approval of hospitality and/or entertainment expenditure

Authority to approve expenditure for official hospitality and/or entertainment is consistent with the NSW Treasury's Financial Delegations. Managers are authorised to approve expenditure on official hospitality and/or entertainment up to the limit of their delegation (refer [Treasury Delegation Manual](#)).

Approval for any official hospitality and/or entertainment expenditure should be obtained prior to the cost being incurred. In exceptional cases, it may be necessary to seek approval as soon as possible after the expenditure has occurred, if prior approval was not possible. Managers and staff are jointly responsible for ensuring this is not a regular occurrence.

Fringe Benefits Tax (FBT) may apply to the staff component of hospitality and/or entertainment expenditure. Staff are to obtain advice from Treasury Finance Division.

#### 7 Disposal of Gifts

Usually gifts valued over \$50 will be surrendered to the Chief Risk Officer. The Chief Risk Officer, in consultation with the Chief Financial & Operations Officer, will make a decision regarding disposal method, such as an internal raffle by staff with the proceeds going to a Treasury supported charity or the Treasury Social Committee to fund/subsidise social events. Reference will be made to the [Liquor and Gaming NSW - Fact Sheet on Raffles](#).

Reference	Authorised by	Created on	Issued on	To be reviewed on	Last Review
A3290353	Secretary, NSW Treasury	06/09/2010	18/08/2017	30/06/2020	27/05/2019

Depending on the value and/or type of gift, however, there may be occasions when the manager and the Chief Risk Officer agree that it is acceptable for the gift to be kept by the staff member.

In the case of perishable gifts such as chocolates or food hampers, etc. an appropriate method for disposal of the gift could be to share or distribute the gift amongst the staff, or alternatively donate the gift to a charity.

Where it is decided that the gift will be shared amongst staff, then physical surrender of the gift to the Chief Risk Officer is not required. However, the gift must be declared with the method of disposal stated and recorded on the Gifts and Benefits Register.

The Chief Risk Officer will keep Treasury Finance Division informed of the disposal of gifts as these may constitute a reportable valuable benefit.

## 8 Breaches of Policy

Failure to declare an accepted gift and/or benefit with a value of \$50 or more may result in disciplinary action.

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.

## 9 Resources

Click the following links to read:

- Treasury [Gifts and Benefits Declaration Form](#)
- TIPP2.05 – [Code of Ethics and Conduct](#)
- [Liquor and Gaming NSW Fact Sheet on Raffles](#)
- Examples of gifts, situations or events (Appendix A)

## 10 Advice and further assistance

Contact your manager to discuss the specific situation and offers made to you. For further advice and assistance contact the Chief Risk Officer.

Version	Date	Name	Details of changes made to TPD
1	20/06/2012	Kerrie Stokes	Updated to new TPD format, reference to Treasury Code of Conduct.
2	25/10/2012	Karen Somers	Minor edits and formatting changes
3	2/10/2015	Bijal Desai	Updated policy to align with PSC guidance and improve clarity
4	28/10/2015	Karen Somers	Review and revision of the internal policy
5	15/12/2015	Virginia Tinson	Review and revision of the internal policy
6	14/01/2016	Virginia Tinson	Minor edit to content 'definitions' section
7	02/03/2016	Virginia Tinson	Inclusion of new sections - 5 & 6 and minor edits to content
8	05/05/2016	Virginia Tinson	Revision and update of policy
9	18/08/2017	Jesse Jo	Updated broken links.
10	27/05/2019	Virginia Tinson	Revision - Titles of Staff & Divisions post MoG

Reference	Authorised by	Created on	Issued on	To be reviewed on	Last Review
A3290353	Secretary, NSW Treasury	06/09/2010	18/08/2017	30/06/2020	27/05/2019

## Examples of gifts, situations or events

### Hospitality, Events (Sporting, Entertainment & Cultural) and Travel & Entertainment

Offers of hospitality, invitations and free tickets to sporting, entertainment and cultural events and travel and entertainment require special attention.

Examples of **low risk** hospitality include:

- Functions where staff attend in an official capacity as representatives of NSW Treasury
- Hospitality provided as part of a conference package, where NSW Treasury is a sponsor or has paid a fee for a staff member to attend
- Catered briefings, roundtables, lunches, professional development and networking and working lunches etc. with invitees from a range of external organisations are present and hospitality is being received by all attendees

Examples of **higher risk** hospitality that requires subjective decision making and discussion with your manager/Chief Risk Officer in advance include:

- Restaurant meals and invitations to lunches, dinners or other events to ‘seal the deal’, or ‘celebrate’ finalisation of a procurement process or signing of a contract
- Invitations to corporate boxes or marquees, or functions held in private homes
- Invitations which extend to family members, relations, friends and associates

### Invitations that are unrelated to your work

Tickets or invitations to events (sporting, entertainment and cultural) that are unrelated to your work responsibilities are deemed a gift or benefit. Note that if you attend for the purpose of advising the Government or Treasury on policy or administering a program, this is not deemed a gift or benefit.

Invitations and tickets from unrelated third parties – that is, from parties not directly involved in the event – should always be treated as gifts and benefits.

### Travel or accommodation upgrades

Occasionally staff may be offered travel or accommodation upgrades during official travel within Australia or overseas. You should never seek or solicit an upgrade from a travel or accommodation provider in relation to official travel

Where a travel or accommodation provider seeks to upgrade a staff member for operational reasons, at no cost to you or NSW Treasury you may accept the upgrade, but should complete a gifts and benefits declaration form upon your return.

### Rewards programs

Gifts resulting from rewards program points that are accumulated by staff performing their official duties e.g. Frequent Flyer, must not be accepted/redeemed in any circumstances.

### Gift and benefits deemed inappropriate

There will always be grey areas and ultimately the question to be decided is ‘would a reasonable person think that the gift or benefit was intended to influence the recipient to act in the interests of the giver, either now or in the future?’.

If a gift or benefit is deemed inappropriate, depending on the circumstances, the staff member will be asked to either decline it, return it to the provider, or provide it to Treasury where it will be considered the property of Treasury or disposed of in an appropriate manner (generally either donated to charity or surrendered to the Treasury Social Committee for use in fund raising).

The outcome will be recorded in the Treasury Gifts and Benefits Register.

Reference	Authorised by	Created on	Issued on	To be reviewed on	Last Review
A3290353	Secretary, NSW Treasury	06/09/2010	18/08/2017	30/06/2020	27/05/2019