Gifts, Benefits and Hospitality Policy and Guidelines

Department of Logistics and Infrastructure

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Contents

NORTHERN TERRITORY GOVERNMENT

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Acronyms	Full form
DLI	Department of Logistics and Infrastructure
DCDD	Department of Corporate and Digital Infrastructure
FBT	Fringe Benefits Tax
NTG	Northern Territory Government
NTPS	Northern Territory Public Sector

1. Objectives

The Department of Logistics and Infrastructure, referred to as the department, acknowledges the importance of maintaining an ethical workplace culture, given its responsibility for expending public funds and managing public assets. The Gifts, Benefits and Hospitality Policy sets out the department's approach to both accepting and providing gifts and benefits and hospitality invitations in connection with official duties.

Gifts and benefits are common within the community and an important part of cultural traditions and practices, however, within the public sector, such exchanges carry risks. Anti-corruption bodies have highlighted the potential for gifts to be used by individuals or organisations to develop favourable relationships with public officials. The acceptance of gifts and benefits can lead to conflicts of interest or perception that department decisions are susceptible to improper influence. Likewise, providing gifts or benefits can raise concerns about the department's use of public resources.

This policy provides guidance to employees on managing gifts and benefits in a manner that maintains trust in the department's work and upholds the Northern Territory Public Sector (NTPS) values of impartiality, ethical practice and accountability.

This policy comprises two parts:

- PART ONE: Receiving gifts, benefits and hospitality
- PART TWO: Providing gifts, benefits and hospitality.

2. Scope

2.1. In scope

This policy applies to all department employees including ongoing, temporary, casual, graduates, trainees and those on secondment to the department. Department employees also include internal consultants – those who are based in the workplace and issued with an NTG email account (also referred to as workplace consultants). This policy is always in effect, including periods when employees are on leave.

Part One of this policy covers all gifts and benefits offered to an employee or to their immediate family or associates, where the offer could reasonably be perceived as influencing the decisions or performance of the employee's official duties or functions as a public official.

2.1.1. Reportable gifts and benefits

The following reportable gifts and benefits must **always be declared** under this policy, even if declined, and reported on the department's gifts and benefits register.

- all non-token offers (valued at $55 GST inclusive or more)
- ceremonial gifts regardless of value, such as items of cultural significance presented during official business, or gifts provided when conducting official business with delegates or dignitaries from another country or organisation
- gifts, prizes or other incentives obtained while officially representing the department at events (such as stall prizes won at shows), which are to be retained by the department regardless of value
- an advantage, such as the promise of a new job or promotion, or being offered 'mates rates' for a contract
- all prohibited offers of gifts or benefits must always be declined regardless of value, and includes: money or items similar to money, any offer which would create a conflict of interest or loss in public trust, repeat offers, offers from people or organisations subject to decisions (e.g. procurement decisions), and offers by suppliers or contractors without a legitimate business benefit.

These reportable gifts and benefits are further described under section 7.2 of this policy.

2.2. Out of scope

This policy does not apply to external contractors or consultants engaged to perform work for, or on behalf of, the department. These persons must act in accordance with their employer's code of conduct and company policy and follow the NT Government procurement rules and conditions of contract during tendering and provision of awarded services.

This policy does not cover the declaration or management of conflicts of interests arising from an offer of a gift or benefit. Employees can refer to the department's Conflict of Interest Policy available on the department's intranet and the internet webpage (www.dli.nt.gov.au).

2.2.1. Gifts and benefits exempt from reporting

The following gifts and benefits are exempt from reporting under this policy (also known as exempt offers) and do **not need to be declared** or reported on the department's gifts and benefits register:

- generic, bulk or event invitations that are declined or unanswered, such as spam invitations sent to all department employees
- token offers[1] (valued at less than $55 GST inclusive), including modest hospitality
- corporate gifts as defined in the Treasurer's Direction – 'Gifting of property', including those given to employees as part of the department's approved reward and recognition program, NTPS Recognition of Service Milestone program, or merchandise / promotional products with a Northern Territory Government approved logo
- gifts given between employees where the gift is purchased entirely with the employee's own money (no use of public funds) e.g. staff collection for morning tea or birthday gift, or private staff recognition[2]
- hospitality and invitations from the Northern Territory Government, or where a department or government business division is the host or sponsor (or co-host or co-sponsor)
- meals consumed during work-related overnight travel (paid through travel allowance)
- attendance at events, dinners or lunches included in fees paid by the department for work-related conferences, seminars, training or development activities
- complimentary tickets provided under contract agreement (e.g. attendance at an event upon the launch of a project or project milestone)
- gifts received in a genuinely private capacity, from someone with whom the employee has a personal relationship, that is not or could not reasonably be perceived to be linked to their government role.

3. Authority

This policy aligns with standards and employee expectations under the *Public Sector Employment and Management Act 1993* (PSEMA) Section 5F(1)(d) and the NTPS Employment Instruction 12 – Code of Conduct Section 5.7 – Acceptance of Gifts and Benefits.

Other applicable standards include:

- *Fringe Benefits Tax Assessment Act 1986* details the employer's obligations to declare and pay fringe benefits tax (FBT) and part of this information is obtained by the gifts and benefits register.
- Corporate Tax Policy Advice No 6: *Fringe Benefits Tax Application to Gifts Received by Northern Territory Government Employees* – details the recording and reporting requirements for Northern Territory

[1] Token offers can become a reportable prohibited offer when repeat offers occur from the same source over a 12 month period. The frequency with which it is offered or accepted must also be considered. Refer section 7.2.4.2).

[2] Private recognition programs run by managers should not create perceptions of favouritism within teams.

Government to comply with the FBT obligations arising where gifts and benefits are received by NTPS employees from an external party.

- Treasurer's Direction Gifting of property - outlines the principles, management, accountability and approval processes for gifting of property.

4. Definitions

Term	Definition
Benefit *Reportable*	A non-tangible item of value conferring advantage or profit, such as preferential treatment, privileged access, favours, or other advantages offered to employees. Examples include invitations, discounts, loyalty programs and job/work promises. Benefits can influence behaviour and are valued by individuals or entities, though difficult to assign a dollar value.
Ceremonial gifts *Reportable*	Cultural items provided as part of community or government practices, within Australia or internationally. They include official gifts provided by official delegates or representatives of foreign governments, and cultural items provided by Aboriginal community-controlled organisations or communities as part of their engagement with the department.
Entertainment *Reportable*	Services or activities provided for enjoyment, amusement or relaxation such as food, drinks (including alcohol) and recreation. Includes business lunches, parties, and events. May incur FBT.
Gift *Reportable*	Tangible items of value to the receiver (employee, family or friends). Gifts vary in value and business context, posing varying levels of risk regardless of their value. Examples include chocolates, wine, paid dinner invitations, tickets to the theatre or a sporting event, offers of free or cheaper corporate travel or accommodation, flowers or works of art.
Non-token offer *Reportable*	Offers perceived as more than inconsequential value. All offers worth $55 or more (GST inclusive) are non-token.
Prohibited gifts and benefits *Reportable*	Offers that must be declined and declared due to significant risk to impartiality, integrity, or reputation. Includes money, and items causing conflict of interest or loss of public trust.
Hospitality *May be Reportable*	Reception and entertainment of employees and associates, including provision of food and drinks, entertainment and official functions. Hospitality ranges from modest (light) refreshments to elaborate meals, travel and accommodation.
Modest hospitality *Not reportable*	Light refreshments provided as business catering or sustenance to complete the working day. Includes coffee, tearoom items (coffee, biscuits) or light refreshments such as finger food. Alcohol is not deemed sustenance or refreshment and must be declared as entertainment.
Token offer *Not Reportable*	Inconsequential or trivial gifts up to $55 (GST inclusive), not including cumulative offers from the same source over 12 months. Includes small items, gifts of appreciation, modest hospitality, and open competition prizes (e.g. lucky door/draw prize).

Role or Activity	Definition
Associates	Individuals closely connected to an employee (friend, spouse, relatives, business partners, or clients).

Conflict of interest	Personal interest interfering with public duties, actual, perceived or potential.
Division Head	Head of department divisions (for example the Deputy Chief Executive, Chief Operating Officer, General Managers).
Employee	Persons employed by the department, including ongoing, fixed-term contract or casual employees and workplace consultants.
Gifts Delegate	Executive Director of Strategy, Governance and Workforce – final approver for all gifts and benefits declarations.
Hospitality Delegate	Financial delegate authorised to approve hospitality expenditure in connection with official business in accordance with the agency's financial delegations – the Chief Executive Officer, Deputy Chief Executive Officer, Chief Operating Officer and Chief Financial Officer.
Improper conduct	Corrupt conduct, misconduct, unsatisfactory conduct and anti-democratic conduct, as defined by the Independent Commissioner Against Corruption NT (ICAC).
Legitimate business benefit	Gifts, benefits or hospitality furthering official business or departmental/government goals.
Manager	Positions with supervisory or decision-making authority over employees, holding Human Resources (HR) delegations.
Nominated recipient	Primary nominated agency contact/s for ICAC matters
Official business	Functions, services, and tasks performed as part of an employee's role or position, as authorised by the department.
Private interest (personal interest)	Individual's own personal, professional, or business interests that may benefit or disadvantage themselves or others, including those of close associates. The terms "private interest" and "personal interest" are sometimes interchangeable.
Procurement Delegate	Individuals authorised to approve quotation and direct purchasing payment from division budgets in accordance with the agency's procurement delegations.
Public duty	Responsibility to place public interest above personal interests when performing official duties.
Public interest	The collective welfare and interests of the community or a significant part of it, rather than private interests.
Public funds	Funds controlled by the Territory Government and or the department.
Public official	Individuals holding public office or functions, including department employees and board members.
Reportable gift/benefit	Offers of gifts and benefits which must be declared even if declined including all non-token offers, ceremonial gifts and prohibited offers.
Workplace consultants	Consultants engaged to provide professional services on behalf of the department who are primarily based in the workplace and are issued with a NTG email account who can access agency systems and databases.

5. Policy principles

The department is committed to and will uphold the following principles in applying this policy:

Impartiality	Employees have a duty to place the public interest above their private interests when carrying out their public duty. Employees make decisions and provide advice on merit and without bias, favouritism or self-interest.
Accountability	Employees seek to achieve the best use of resources and submit themselves to appropriate scrutiny. Employees are aware of their obligations and responsibilities and will identify and declare offers that could influence, or be seen as influencing, the performance of their duties. Employees make decisions and take actions within the scope of their authority and are accountable for complying with the requirements in this policy.
Integrity	Employees strive to earn and sustain public trust through providing or responding to offers of gifts, benefits and hospitality in a manner that is consistent with public interest. Employees refuse offers that may lead to an actual, perceived or potential conflict of interest, and report improper conduct.
Risk-based approach	The department, through its policies, processes and governance mechanisms, ensures offers from gifts and benefits are appropriately declared, assessed and managed.

6. Policy statement

The department is committed to protecting the government, community, and its own reputation, as well as employees, in accordance with relevant legislation.

To uphold this commitment, employees must:

1. Not accept or seek gifts, benefits or hospitality that could be perceived as influencing official duties or decisions.
2. Refuse gifts, benefits or hospitality that compromise integrity or impartiality, or are banned under section 7.2.4.2. including:
   a) money, items similar to money, or easily converted to money
   b) anything causing an actual, potential or perceived conflict of interest
   c) non-token offers without a legitimate business purpose.
3. Reject bribes or inducements and immediately report attempts to the Gifts Delegate (the Executive Director of Strategy, Governance and Workforce) or nominated ICAC contact, who will notify police or ICAC as required.
4. Accept offers only in rarer cases permitted by this policy; generally, politely decline and take a 'thanks is enough' approach.
5. Declare all reportable gifts and benefits, even if declined.
6. Obtain Gifts Delegate approval before accepting a reportable gift (except in exceptional circumstances; see section 7.2.4.5 for details).
7. Seek prior approval from Hospitality Delegate before providing hospitality or entertainment on behalf of the department.
8. Give gifts, benefits or hospitality only for legitimate business reasons, ensuring costs are reasonable and in the public interest.
9. Maintain professionalism when providing hospitality.
10. Consult your manager or the Gifts Delegate if unsure about a gift or the application of this policy.

7. PART ONE: Receiving Gifts, Benefits and Hospitality

7.1. Soliciting gifts, benefits and hospitality

Employees must **never** seek or solicit gifts or benefits in connection with their public duties, either for themselves or for others such as family and friends.

Accepting gifts and benefits can pose a risk to the impartiality and integrity of decision-making and reputation for both individuals and the department, by:

- creating a potential, perceived or actual conflict of interest through:
    - introducing a personal interest that did not previously exist
    - encouraging employees to prioritise a personal gain over their obligation to act in the public interest
    - influencing employees or contractors to return a favour
- creating a culture of entitlement
- creating a perception employees attend events that do not benefit the public interest or are unrelated to their public duty or government
- enabling bribery, misconduct or corruption.

To avoid and reduce these risks, **employees must never accept offers of prohibited gifts or benefits** (see section 7.2.4.2).

7.2. Responding to offers of gifts, benefits and hospitality

The department's response to gifts, benefits and hospitality depends on the value: token offers are valued under $55 (GST inclusive), while non-token offers are valued at $55 (GST inclusive) or more. Figure 1 outlines the process for responding to offers.

Figure 1. Process for responding to offers

A more detailed reference flowchart with guidance to responding to offers is at Appendix A.

7.2.1. Token offers

Token offers are items or gestures of minimal value (no more than $55, GST inclusive) that are exempt from being declared and may be accepted. Examples include:

- Small promotional gifts – defined in Corporate Tax Policy Advice No 6 these are small, mass-produced items including bags, hats, or stationery items such as pens or pads handed out to everyone attending a conference, seminar or expo. They are inexpensive and intended to serve as a reminder of the event, and often have the company, association, seminar or group logo printed on them.
- Modest hospitality – such as offers of coffee and tearoom items in business meetings or light refreshments such as finger food at business meetings or functions.
- Prizes won in open competition at work-related social events or conferences e.g. lucky door/draw prize.
- Tokens of appreciation – one-off low value gifts such as a small bunch of flowers or chocolates.

Repeat token offers - If you receive multiple token offers from the same source within 12 months, and their combined value or frequency could influence you or create such a perception, they must be declared and managed as a non-token offer or prohibited offer and likely be declined.

Example *- You are regularly invited to coffee catch ups by a client, and they always insist on paying. While a cup of coffee is of low value, the cumulative value creates a stronger perception of influence and an expectation of favourable treatment, which constitutes a conflict of interest. Accepting repeated hospitality like this is considered a repeat offer and becomes a prohibited gift and should be managed moving forward (refer section 7.2.4.2 with a similar example and management strategy).*

7.2.2. Non-token offers

Non-token offers are gifts or benefits valued at $55 or more (GST inclusive) and include:

- high value items, such as large flower arrangements, artwork, jewellery, or expensive pens
- consumables, for example, food hampers or costly bottles of wine
- services, such as training or discounted labour
- hospitality, including food, drink, travel, accommodation, events or activities. Note: modest hospitality and Territory Government sponsored events are exempt from declaration under this policy (see section 2.2.1)
- entertainment provided for enjoyment, such as tickets to events, recreational activities, parties, or the provision of alcohol.

Non-token gifts may influence, or be perceived to influence, your decisions or create a conflict of interest and therefore must be **declared and may only be accepted in limited circumstances** (see section 7.2.4.2).

7.2.3. Declaring offers

All reportable gifts and benefits– regardless of whether they are accepted or declined – must be declared by employees.

How to declare:	Complete the Gifts and Benefits Declaration Form, available on the intranet.
Required details:	Comprehensive information about the nature, source, and value of the offer. If an invitation is involved, attach it to the declaration. If the actual value is unknown, give a reasonable estimate – use online resources, ask the offeror, or consult the event organiser. If there is a value range, record the higher amount. For gifts with cultural, rather than monetary value, note 'cultural value' on the form.

	Record the business relationship and reason for the gift, explaining how it relates to your role and the department.
Group declarations:	Declarations may be submitted for a group or team. All must be endorsed by the recipient's manager and division head before final approval by the Gifts Delegate.
Review and register:	Declarations are reviewed and approved by the Gifts Delegate and recorded in the central register maintained by the Strategy and Governance unit.

This process ensures transparency and accountability, helping assess whether the gift complies with the policy and upholds ethical standards. Figure 2 provides examples of unacceptable and acceptable descriptions.

Figure 2. Legitimate business reasons – examples of unacceptable and acceptable descriptions

Unacceptable	"Networking"
Acceptable	"I am responsible for evaluating and reporting outcomes of the department's sponsorship of this event. I attended in an official capacity and reported back to the department on the event."
Unacceptable	"Maintaining stakeholder relationships"
Acceptable	"I gave a presentation to a visiting international dignitary. The dignitary presented me with a cultural item worth an estimated $200. Declining the gift would have caused offence. I accepted the gift on behalf of the department."

7.2.4. Deciding whether to accept or decline

7.2.4.1. 'Thanks is enough' approach

The department encourages employees to take a 'thanks is enough' approach. This means employees are expected to politely decline offers of gifts, benefits and hospitality in most cases and where appropriate. A 'thank you' is all that is needed if people want to express appreciation for our services.

Employees can often avoid offence or awkwardness, and continue to engage with stakeholders, by:

- informing people of this position in advance, for example when accepting an invitation to speak at an event
- paying to attend conferences and events, instead of accepting free invitations.

Gifts, benefits and hospitality can be politely declined, or gifts returned, using words such as *"Thank you for your kind offer of [X]. In the public sector, we have policies and processes about accepting gifts, benefits and hospitality in our work. While I appreciate your gesture, I have to [decline/return your gift]."*

7.2.4.2. What must be declined (prohibited offers)

Employees must decline and declare any offer of a prohibited gift or benefit.

Employees are prohibited from accepting:

✕	**Money, items similar to money, or easily converted to money –** for example currency, gift vouchers, debit cards or shares.
✕	**Any gift or benefit that would give rise to an actual, potential or perceived conflict of interest** – such as offers that encourage favourable treatment, influence decisions or actions, including bribes[3] or inducements, repeat offers from the same source, endorsements, offers without a legitimate business benefit.

[3] Report bribes to the Gifts Delegate or the department's nominated ICAC contact

	Example *Rachael is responsible for managing a relationship with a contractor. She often meets with the contractor at a café because it's a convenient place for both parties to meet.* *The contractor has offered to pay for Rachael's coffee. It would not be appropriate for Rachael to accept each time or more than occasionally, because it could create the perception of influence. A member of the public could reasonably infer that Rachel expects contractors to pay for her food and drink when they meet and that this may influence her decision making. Rachel must refuse and declare the repeat offers to date, and could start a new 'take it in turns approach' with the contractor to pay for the other's coffee during these meetings.*
×	**Offers from people or organisations subject to decisions** that you are likely to make or influence a decision about in the foreseeable future. This includes decisions about: - current and prospective suppliers - procurement and tendering - recruitment - licensing, regulation and enforcement - the awarding of grants, sponsorship and other funding. *Example* *Sally is involved in managing a tender for a major contract, which involves interviewing each applicant. One applicant offers to host Sally at their office for the interview and provide her with food.* *In accordance with NTG procurement procedures, Sally should only meet with tenderers formally, take minutes and not go alone. Even if the value of the meal was well below $55, it would be reasonable for people to believe that it could influence how Sally performed her public duty of impartially awarding the contract. Sally must refuse and declare the offer.*
×	**Offers by suppliers or contractors -** where discounted or free use of commercial items or services are offered outside contracted work and without legitimate business benefit (e.g. for personal gain) such as use of contractor equipment or labour, reduced rates for home renovations. Offers related to future employment, promotion or business opportunities without a legitimate business benefit can create a conflict of interest, damage public trust or imply obligation to the employee. *Example* *James is required to meet with a supplier to conduct business. The supplier invites James to meet him at a corporate box during a sporting event (at no cost to James but at a cost to the supplier).* *There is no legitimate business reason for the meeting to take place in this way. James must refuse and declare the offer.*
×	**Loss in public trust or reputational damage -** any gift or benefit that would adversely affect the individual's standing as a public sector employee, bring the department or NTG into disrepute or compromise the public's trust. For example, unlawful access to confidential information or any offers made in secret.

Additionally, any conflict of interest (actual, perceived or potential) must be declared in accordance with the department's Conflict of Interest Policy.

7.2.4.3. What may be accepted

While the department encourages a 'thanks is enough' approach, it recognises that some offers have a legitimate business benefit and post minimal risk to impartiality and integrity. In these cases, accepting such offers may be appropriate when accompanied by proper declaration and oversight.

Offers that may be accepted without prior approval or declaration:

✓	**Token offers (valued under $55) and exempt offers** as per section 2.2.1. Employees must remain alert to potential conflicts of interest.

Offers that may be accepted with prior approval and declaration:

✓	**Non-token offers ($55 or more)** that have a legitimate business benefit and support departmental or Territory Government objectives.
✓	**Ceremonial gifts and cultural items** given as part of cultural or official practices where refusal would offend or embarrass the giver. See section 7.2.4.4 for acceptance and section 7.2.5 for custodianship guidelines.
✓	**Hospitality** (food, drinks, tickets, travel, or accommodation for events/conferences) with a clear business benefit. Modest hospitality, NT Government event hospitality, and approved training or development events are exempt from declaration.
✓	**Sponsored tickets or travel** – If an external organisation offers to pay, the department should pay for registration, travel, and accommodation where possible. Sponsored travel requires Gifts Delegate approval before acceptance. Once approved, a TRIPs movement requisition must be raised and all sponsored elements documented to adjust travel allowances as needed. If an employee is seconded or provides specific services, cost recovery for travel may be appropriate.
✓	**Entertainment** – Offers involving food or drink at entertainment events (especially those involving alcohol or outside of work) may be subject to FBT.

Employees should always be professional and courteous when representing the department and the Territory Government at events or functions, consistent with the NTPS Code of Conduct.

7.2.4.4. Accepting ceremonial gifts

Ceremonial gifts (excluding money) from representatives of other governments or non-government sources may be accepted if they are clearly symbolic or mementos. Such items are typically given as tokens of respect and appreciation for the department's efforts.

Ceremonial gifts, once accepted, become the property of the department. They do not require prior approval from the Gifts Delegate, but must be declared within **10 business days** using the Gifts and Benefits Declaration Form.

When declaring, employees should recommend whether the gift should be:

- disposed of
- displayed in the workplace or
- retained personally.

For cultural items from Aboriginal community-controlled organisations or communities, the cultural safety of Aboriginal staff and communities must be considered.

7.2.4.5. Accepting without approval

In rare cases, employees may be unable to decline a gift or cannot seek approval in advance – such as when receiving a gift in a cultural or ceremonial context where refusal would be considered disrespectful or risk harming departmental relationships.

If an employee accepts a gift under these circumstances, they must declare it and seek retrospective approval from the Gifts Delegate by submitting a Gifts and Benefits Declaration Form **within 10 business days.**

7.2.4.6. Assessing conflicts of interest and reputational risks

Employees must carefully consider whether accepting an offer could be seen as influencing their work or damaging the department's reputation. The GIFT test (see Figure 3) can help guide these decisions. Remember:

- higher value offers are more likely to create conflicts of interest or reputational risk
- multiple or repeated offers – even if low value – from the same individual or organisation can create the appearance of undue influence. Employees should refuse further offers from the same source if they present a conflict or reputational risk.

Figure 3. The GIFT test - guide on whether to accept or decline an offer

G	**Giver**	- Who is providing the gift or benefit and what is their relationship to me? - Does my role require me to select contractors, award grants, regulate industries or determine government policies? - Could the person or organisation benefit from a decision I make, now or in the future?
I	**Influence**	- Are they seeking to gain an advantage or influence my decisions or actions? - Has the gift or benefit been offered to me publicly or privately? - Is it a courtesy or a token of appreciation or valuable non-token offer? - Does its timing coincide with a decision I am about to make, or my endorsement of a product or service?
F	**Favour**	- Are they seeking a favour in return for the gift, benefit or hospitality? - Has the gift or benefit been offered honestly? - Has the person or organisation made several offers over the last 12 months (I.e. repeat offers)? - Would accepting it create an obligation to return a favour?
T	**Trust**	- Would accepting the gift or benefit diminish public trust? - How would the public view acceptance of this gift or benefit? - What would my colleagues, family, friends or associates think? - Could you justify it to ICAC?

Remember, these are meant to be useful prompts only. The obligations for employees are set out above in sections.

7.2.5. Deciding ownership or custodianship

Employees can only retain gifts if accepted with approval from the Gifts Delegate.

The Gifts Delegate may consult with the division head or Chief Executive Officer to decide if a gift is deemed to be the property of the department or if other management options are acceptable, such as:

- sharing the gift among the team
- donation to the social club or a charity
- retention of the gift by the employee.

--------------------------------------- END OF PART 1 ---------------------------------------

8. PART TWO: Providing Gifts, Benefits and Hospitality

This section sets out the requirements for employees in providing gifts, benefits and hospitality on behalf of the department.

8.1. Deciding when to provide gifts, benefits and hospitality

The department may provide gifts, benefits or hospitality to welcome guests, support official events, strengthen business relationships, advance public sector objectives, or celebrate achievements.

When considering giving gifts, benefits or hospitality, employees must ensure:

a) there is a legitimate business benefit that furthers official business, the department's goals, or government policy priorities

b) costs are reasonable, proportionate to the benefit for the Territory, and represent ethical and efficient use of resources, as required by the NTPS Code of Conduct and the *Financial Management Act 1995*. The 'HOST' test (see Figure 4) can assist with this assessment

c) the action does not create an actual, potential or perceived conflict of interest.

8.1.1. The HOST test

When providing hospitality, employees must demonstrate professionalism in their conduct and extend a duty of care to other participants.

Figure 4. The HOST test

H	**Hospitality**	- To whom is the gift or hospitality being provided? - Will recipients be business associates, or employees of the host organisation? - Are there multiple recipients, or only one?
O	**Objectives**	- For what purpose will hospitality be provided? - Is the hospitality being provided to further the conduct of official business? - Will it promote and support government policy objectives and priorities? - Will it contribute to staff wellbeing and workplace satisfaction?
S	**Spend**	- Will public funds be spent? - What type of hospitality will be provided? - Will it be modest or expensive, and will alcohol be provided as a courtesy or an indulgence? - Will the costs incurred be proportionate to the benefits obtained?
T	**Trust**	- Will public trust be enhanced or diminished? - Could you adequately explain the rationale for providing the gift or hospitality, if it was subject to external scrutiny? - Will the event be conducted in a manner which upholds the reputation of the public sector? - Have records in relation to the gift or hospitality been kept in accordance with reporting and recording procedures?

8.1.2. Ensuring proportionate and reasonable costs

Employees must ensure that the costs of providing gifts, benefits or hospitality are:

- proportionate to the benefits obtained for the Territory
- reasonable in terms of community expectations.

Costs must comply with the NTPS Code of Conduct regarding efficient use of public resources.

To guide decisions on gifts, benefits or hospitality, consider:

- Is the cost appropriate to the expected benefit?
- Can the event be held internally instead of at an external venue?
- Is catering or hospitality suitable for the number of attendees?
- Does the event size align with its purpose?
- Is the gift symbolic rather than of significant financial value?
- Could the department justify the expense under external scrutiny?

Employees must keep records of approvals, procurement and expenses related to hospitality in line with departmental procurement rules and the *Financial Management Act 1995*.

8.1.3. Purchasing gifts

Before purchasing any gift with public funds, employees must obtain **prior approval** from the appropriate Procurement Delegate through standard procurement procedures, i.e. a Tier 1 SMARTForm. No gift or benefit should exceed the Tier 1 threshold.

Public funds must **not** be used for gifts or celebrations marking personal events (for example, birthdays, marriages, births, or condolences).

8.1.3.1. Guidelines for purchasing ceremonial or cultural gifts

Whilst Australia is not typically a gift giving country, it may be appropriate to give ceremonial or cultural gifts on behalf of the department to Diplomatic Corps in certain circumstances, such as when meeting with potential international investors or as part of delivering major infrastructure projects for the Territory.

Before offering an official gift, make reasonable enquiries to ensure it is suitable and culturally appropriate. Enquiries for gift suitability could be made by researching (e.g. online) or contacting the Protocol team with the Department of the Chief Minister and Cabinet at Protocol.cmc@nt.gov.au and seeking their advice or recommendations.

Ceremonial or cultural gift selection:

- Choose gifts that are appropriate, symbolic of the relationship, and consider cultural sensitivities. It should reflect an understanding of the recipient's culture, and the value placed on the relationship. Research the recipient's traditions and customs to avoid causing embarrassment or offence.
- Gifts should be purchased from local vendors, made in the Northern Territory, and feature a Territory theme. They should not be of excessive value[4] and must be clearly presented as being from the department, not an individual.
- Gifts should not exceed value of $550 GST inclusive, in accordance with Treasurer's Directions.
- Do not offer gifts, benefits, or donations on behalf of the department if doing so could create or appear to create a conflict of interest.

[4] Under the Treasurer's Directions, the Treasurer's approval is required for value over $550 GST inclusive.

Procurement and approval:

The selection and purchase of ceremonial gifts should be planned in advance. Always follow the required procurement process and obtain prior approval from the designated Procurement Delegate via a Tier 1 SMARTForm (refer to DLI Procurement Delegations).

8.1.4. Providing hospitality and entertainment

The department may organise hospitality or entertainment for employees or associates during events such as training, seminars, or conferences.

Before incurring any costs, employees must complete the DLI Entertainment/ Hospitality Expenses Approval Form available on NTG Central and seek approval from the designated Hospitality Delegate (refer to DLI Financial Delegations).

The form covers expenses for hospitality and entertainment only. Use normal procurement procedures for other event costs, like venue or equipment hire. (refer 8.1.4.1 below)

Attach supporting approval documents to invoices or credit card payments to comply with Treasurer's Direction A6.3 General expenses.

Entertainment provided to employees or associates may incur FBT. For tax and audit purposes, all related expenses and names of NTPS employees involved must be listed on the approval form, which also helps to ensure correct FBT classification (see section 9.1).

Appendix D offers guidance on how to complete the DLI Entertainment/Hospitality Expenses Approval Form.

Hospitality provided by the department does not need to be recorded in the gifts and benefits register.

8.1.4.1. Venue Hire Agreements

In accordance with DLI Procurement Delegations, employees must seek approval for venue hire agreements from either:

a) the Chief Executive Officer – if the agreement has indemnities; or

b) another authorised Procurement Delegate – if the agreement is without indemnities.

Hire agreements with indemnities - Always seek legal advice before executing an agreement containing an indemnity or guarantee. If the agreement is processed through Procurement Operations, the team will seek legal advice on your behalf. All agreements with indemnities are saved in TRM, which Finance team will access and review for inclusion in the Contingent Liability/Guarantee and Indemnities Register.

To seek approval by the Chief Executive Officer, a memorandum should be prepared providing details of the booking including relevant background describing why the booking is required, how many people and who the anticipated attendees will be, where the venue is and why this was selected.

Supporting attachments should include:

1. the Hire Agreement provided by the venue,
2. the legal review comments, and
3. the Entertainment/ Hospitality Expenses Approval Form.

Staff must take care to only sign documentation within their authority.

-- END OF PART 2 --

9. Governance and reporting

9.1. Fringe benefits tax

FBT applies to certain benefits provided to employees, their family members, or associates. Hospitality classed as entertainment may incur FBT, but only the portion offered to employees and their associates is subject to FBT.

- When **receiving** gifts, benefits or hospitality from others, record them in the central gifts and benefits register via the Gifts and Benefits Declaration Form.
- When **providing** gifts, benefits or hospitality, record expenses in the department's financial ledger using the DLI Entertainment/ Hospitality Expenses Approval Form.
- The DLI Finance team and the Department of Corporate and Digital Development (DCDD) Taxation Services team regularly review the register and financial ledger for any items that may trigger FBT liability.

Examples of entertainment expenses that may incur FBT are outlined in Appendix B and Appendix C.
For specific scenarios, refer to Corporate Tax Policy Advice No 6. For further advice on FBT, contact the Finance team at Finance.DLI@nt.gov.au or visit the Entertainment and hospitality webpage on NTG Central.

9.2. Breaches

Employees must report any suspected breaches of the gifts, benefits and hospitality policy using the department's fraud and corruption reporting procedures found on the intranet. Reports can be made anonymously.

Failure to disclose gifts, benefits or hospitality in line with the policy may result in disciplinary action under section 49C of the PSEMA.

Improper conduct must be reported to ICAC as required by mandatory reporting directions and guidelines. Any gifts that are considered a bribe or criminal acts will be referred to NT Police for investigation.

9.3. Management of declarations and register access

Declarations made via the Gifts and Benefits Declaration Form are stored electronically in an online SharePoint register, managed by the Strategy and Governance unit. Full access to the register is restricted to the Strategy and Governance unit and Gifts Delegate.

The Strategy and Governance unit regularly reviews the register, assesses potential risks or conflicts (such as repeated offers from one source), and determines risk mitigation measures. They or the Gifts Delegate may contact employees, their managers, or suppliers for clarification or to address compliance issues.

The register is provided to the department's Finance team and DCDD Taxation Services at the end of the FBT period for tax assessment. Additionally, a copy is shared with the Executive Leadership Board (ELB) every six months.

For compliance, the department may need to release register information in response to internal or external audits, investigations or inquiries, including those conducted by the Audit and Risk Investigations unit or external integrity agencies, including ICAC.

9.4. Employee awareness and policy accessibility

All department employees receive awareness training on their obligations regarding gifts and benefits during agency-specific induction, available on myLearning. This policy and quick reference chart can be accessed on the department's Gifts and benefits intranet page, with a public copy published on the department's internet site for third parties.

Throughout the year, employees are reminded of their responsibilities relating to this policy and conflicts of interest through Communication Bulletins, Chief Executive Officer Newsletters and news stories on the intranet and internet webpages.

9.5. Compliance

Compliance with the policy is assessed through ongoing monitoring and, where required, internal and external audit activities and ad hoc reviews.

9.6. Handling official information

In accordance with section 5.3 of the NTPS Code of Conduct, employees must not access or attempt to access official information other than in connection with the performance of their duties and/or as authorised.

Employees must not misuse information gained in their official capacity for personal benefit or gain or for the personal benefit or gain of another person.

Important: Employees should consider what appropriate security and access controls should be applied to TRM records when storing confidential information.

10. Roles and responsibilities

Role	Responsibility
Chief Executive Officer	The Chief Executive Officer (also Accountable Officer) is responsible for: • general conduct and management of the department in accordance with core values and ethical framework for the government sector • maintaining an overall framework of internal control • delegating their authority to other department positions to approve matters via instruments of delegations • being an escalation point for the Gifts Delegate on gifts and benefits matters, including suspected breaches • reporting suspected improper conduct to a nominated ICAC contact.
Employees	Employees are responsible for: • placing departmental and public interest ahead of personal interests • never soliciting gifts and benefits in connection with their official duties • ensuring their behaviour is professional and meets expectations under the NTPS Code of Conduct • declaring and managing gifts, benefits and hospitality in accordance with this policy, including: ○ taking a ‘thanks is enough’ preferred approach ○ obtaining approval to accept reportable offers by completing the Gifts and Benefits Declaration form ○ declining all prohibited gifts ○ adhering to the Gift Delegate’s decision to accept or decline offers, and ownership arrangements of any approved accepted gifts. ○ reporting reasonably suspected breaches of this policy, including possible bribes or inducements, in accordance with the department’s fraud and corruption control policy.
Managers and Division heads	In addition to the requirements for employees, managers and division heads are responsible for:

Role	Responsibility

	• promoting awareness and encourage discussions about the department's policy
	• monitoring essential training for employees, including induction training
	• model good practice and promote a culture that is consistent with this policy and NTPS values
	• monitoring gifts and benefits offered to, or provided by, their team and speak with employees about integrity risks arising in their work
	• overseeing compliance with this policy including:
	  ○ ensuring employees declare reportable offers
	  ○ supporting acceptance of gifts and benefits where consistent with this policy
	  ○ encourage reporting of policy breaches and taking timely decisive action of breaches consistent with the fraud and corruption control procedure.

Gifts Delegate (Executive Director of Strategy, Governance and Workforce)	The Gifts Delegate is responsible for:
	• making a final decision on gifts and benefit declarations and exercising sound judgment when considering how offers, and any arising conflicts of interest, should be managed
	• confirming they are satisfied that acceptance of any gifts or benefits:
	  ○ is consistent with this policy
	  ○ will not give rise to a conflict of interest or will not adversely affect the employee's standing as a public official or bring the department or the NTG into disrepute.
	• provide advice on this policy and being an escalation point for managers and division heads on gifts and benefits matters
	• receiving and investigating reports of breaches of this policy.

Procurement Delegate	The Procurement Delegate is responsible for: • approving procurement requests including procurements using the Tier 1 SMARTForm, venue hire, and other activities that relate to the DLI Procurement Delegations* **excluding hospitality expenditure, which is approved by Hospitality Delegates.*
Hospitality Delegate (CFO, COO, DCEO or CEO)	The Hospitality Delegate is a financial delegate responsible for: • approving hospitality and entertainment expenditure via Hospitality/Entertainment Expense Approval Forms • exercising sound judgment when considering if expenses include entertainment and are subject to FBT.
Strategy and Governance (Policy Owner)	The Strategy and Governance unit is the policy owner, and is responsible for: • maintaining an internal register of declared gifts and benefits • providing the gifts and benefits register to DCDD Taxations Services and the department's Finance unit at the end of the FBT period • providing advice based on this policy • issuing reminders to employees on gifts and the department's policy position, particularly around peak gift giving times • promoting compliance with this policy though communications, induction training material and advice • conducting an annual review of the register and identifying any breaches or trends of this policy which may cause concern or require corrective action • reviewing this policy every year.

Role	Responsibility
Finance	The Finance unit is responsible for: • reviewing the gifts and benefits register to assess FBT implications • provide guidance to the department on FBT and expenditure coding in the financial ledger.
Audit, Risk and Investigations	The Audit, Risk and Investigations unit is responsible for: • auditing compliance with this policy where required • receiving and investigating reports of alleged breaches of this policy • ensuring that the risk management framework and registers of the department reflect the risk of misconduct and conflicts of interest • assisting the Gifts Delegate, managers and employees to manage risks.

11. Further information

Further information about gift, benefits and hospitality can be obtained by contacting the:

- Strategy and Governance unit on 892 47593 or via email at Governance.DLI@nt.gov.au
- Finance unit via email at finance.dli@nt.gov.au
- Executive Director of Strategy, Governance and Workforce (Gifts Delegate) on 892 47438 or via email at StrategyGovernanceandWorkforce.DLI@nt.gov.au
- visiting the department's intranet site https://internal.nt.gov.au/dli

Relevant resources and links:

DLI policy intranet sites
Approvals and delegations
Conflict of Interest
Gifts and benefits
Fraud and corruption
Probity and fair decision-making
Social media
Procurement Governance Model and Procurement Rules

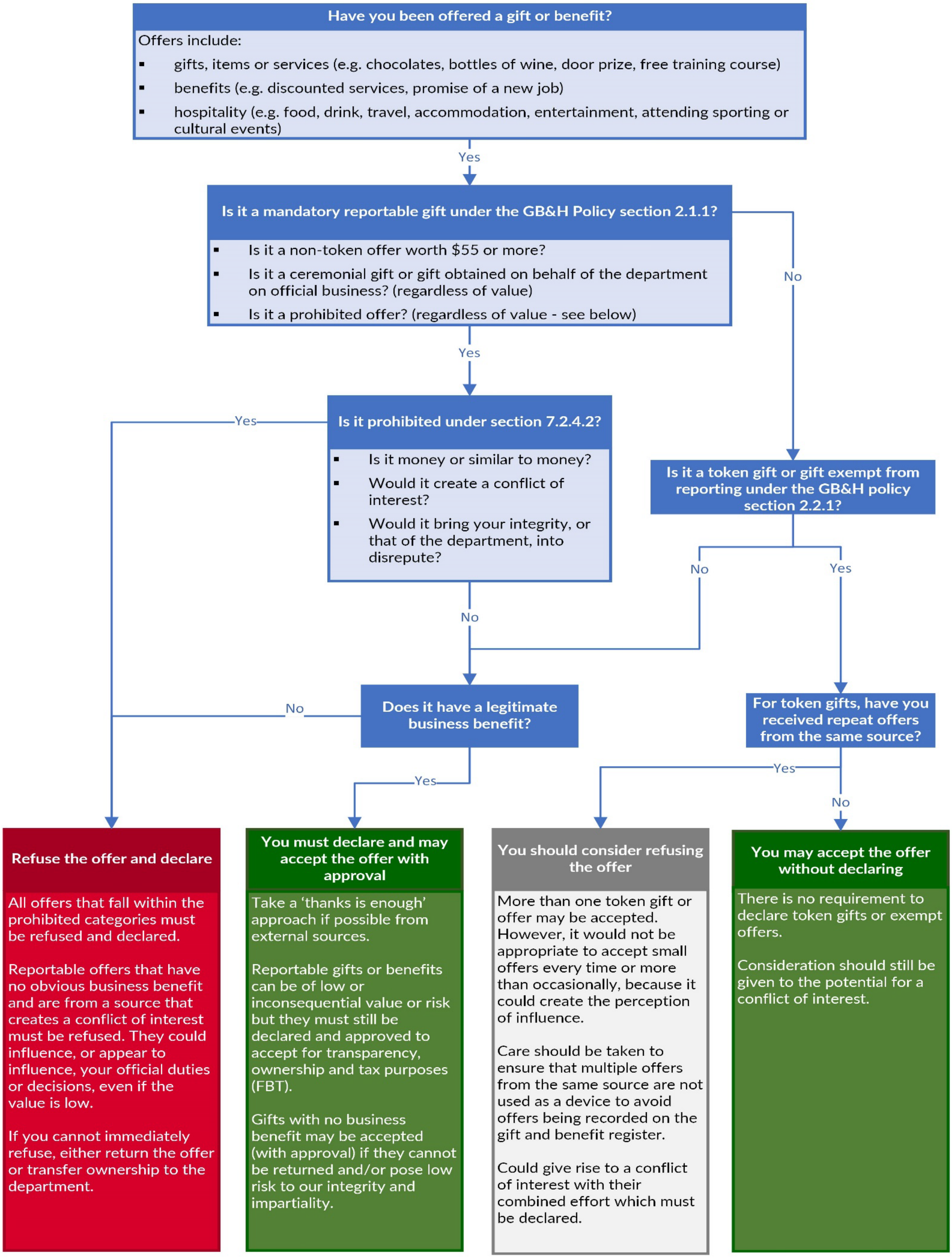
NTG sites
NTG Central – Conflict of interests: https://ntgcentral.nt.gov.au/my-job/my-responsibilities/conflict-of-interest
NTG Central – Complaints: https://ntgcentral.nt.gov.au/my-job/my-responsibilities/lodge-complaint#related-documents
ICAC NT - https://icac.nt.gov.au/

Legislation
Treasurer's Direction Gifting of property
Public Sector Employment and Management Act 1993
NTPS Code of Conduct
Information Act 2002
Financial Management Act 1995

Procurement Act 1995
Independent Commissioner Against Corruption Act 2017

Appendix A: Responding to gifts, benefits & hospitality chart

Public officials do not seek offers of gifts, benefits or hospitality



Before accepting an offer, discuss with your manager and obtain approval from the G&B Delegate by completing the department's Gifts and Benefits Declaration Form found on the intranet.

Appendix B: FBT on entertainment – the 4 Qs to ask

When is food or drink considered entertainment?

Use the 4 questions below from the ATO to determine if the food or drink you provide is considered entertainment and is subject to FBT.

All the factors are relevant, but the first 2 ('why' and 'what') are the most important.

Factor	Less likely to be entertainment	More likely to be entertainment (may or does attract FBT)
Why are you providing the food or drink for employees?	So employees can complete the working day in comfort. • Providing 'tea room' refreshments (tea, coffee, milk, biscuits) is not considered entertainment and **not subject to FBT.**	In a social situation where the purpose is for employees to enjoy themselves
What type of food or drink are you providing?	Light food and refreshments, no alcohol	Elaborate food or meal, alcohol
When are you providing the food or drink?	During work time or overtime, or while employee is travelling for work: • Less likely to be entertainment because in the majority of these cases, the food or drink is provided for a work-related purpose rather than for an entertainment purpose and as such **does not attract FBT**.	Outside work time
Where are you providing the food or drink?	On your business premises or at the employee's usual workplace	Off your business premises, such as at a function room, hotel or restaurant, or consumed with other forms of entertainment • Food or drink provided off your business premises, such as business meetings, where the duration is longer than 2 hours, indicates that the meeting is more likely to be entertainment

Source: https://www.ato.gov.au/businesses-and-organisations/hiring-and-paying-your-workers/fringe-benefits-tax/types-of-fringe-benefits/entertainment-related-fringe-benefits/when-is-food-drink-and-recreation-considered-entertainment

Appendix C: Hospitality and entertainment examples and codes

Some examples of NT Government expenditure and whether it constitutes an entertainment fringe benefit include:

Scenario		Entertainment (Yes/No)	FBT Implication (Yes/No)	Standard Class Code	Hospitality/ Entertainment Form Required (Yes/No)
Tea room items (e.g. milk, tea, coffee, biscuits)	Employee	No	No	342111	No
	Employee Associate (Spouse)	No	No	342111	No
	Non-employee (client)	No	No	342111	No
Modest hospitality (light refreshments such as morning and afternoon teas, finger foods, sandwiches)	Employee	No	No	346311	Yes
	Employee Associate (Spouse)	Yes	Yes	346111	Yes
	Non-employee (client)	Yes	No	346211	Yes
Meals (breakfast, lunch, dinner)	Employee	Dependent on answers to the 4 Qs	No Yes	346311 346111	Yes
	Employee Associate (Spouse)	Yes	Yes	346111	Yes
	Non-employee (client)	Yes	No	346211	Yes
Christmas Party (venue hire, food and drinks)	Employee	Yes	Yes	346111	Yes
	Employee Associate (Spouse)	Yes	Yes	346111	Yes
	Non-employee (client)	Yes	No	346211	Yes
Farewell Functions (ask 'The 4 Questions' at Appendix B to determine)	Employee	Dependent on answers to the 4 Qs	No Yes	346311 346111	Yes
	Employee Associate (Spouse)	Yes	Yes	346111	Yes
	Non-employee (client)	Yes	No	346211	Yes
Breakfast Meetings (ask 'The 4 Questions' at Appendix B to determine)	Employee	Dependent on answers to the 4 Qs	No Yes	346311 346111	Yes
	Employee Associate (Spouse)	Yes	Yes	346111	Yes

	Non-employee (client)	Yes	No	346211	Yes
Conferences (ask 'The 4 Questions' at Appendix B to	Employee	Dependent on answers to the 4 Qs	No Yes	371918 346111	Yes
	Employee Associate (Spouse)	Yes	Yes	346111/ 371918	Yes
	Non-employee (client)	Yes	No	346211	Yes
Golf Days (Hire costs, food and drinks)	Employee	Yes	Yes	346111	Yes
	Employee Associate (Spouse)	Yes	Yes	346111	Yes
	Non-employee (client)	Yes	No	346211	Yes
Presence of alcohol at functions, meetings, conferences, lunches etc.	Employee	Yes	Yes	346111	Yes
	Employee Associate (Spouse)	Yes	Yes	346111	Yes
	Non-employee (client)	Yes	No	346211	Yes
Promotional events (ask 'The 4 Questions' at Appendix B to determine)	Employee	Dependent on answers to the 4 Qs	No Yes	346311 346111	Yes
	Employee Associate (Spouse)	Yes	Yes	346111	Yes
	Non-employee (client)	Yes	No	346211	Yes
Entertainment of visiting clients & guests	Employee	Yes	Yes	346111	Yes
	Employee Associate (Spouse)	Yes	Yes	346111	Yes
	Non-employee (client)	Yes	No	346211	Yes

GST codes used for entertainment expenditure

Below is a guide on the appropriate GST codes to use for entertainment expenditure.

	P10	N00	U00
Employee and Employee Associate (Spouse) - 364111	GST inclusive expense	GST free expense	N/A
Non-employee (client) - 346211	GST inclusive expense allowable for a deduction	GST free expense allowable for a deduction	Expense not allowable for a deduction – inclusive of GST free expense
Work Refreshments (employee) – 346311	GST inclusive expense	GST free expense	N/A
Work Refreshments (non-employee)– 346312	GST inclusive expense	GST free expense	N/A
Consumables – 342111	GST inclusive expense	GST free expense	N/A
Conference Fees - 371918	GST inclusive expense	GST free expense	N/A
Training and Study Other – 371911	GST inclusive expense	GST free expense	N/A

Appendix D: How to complete the hospitality expense approval form

Note: this form is in addition to the venue hire agreement that is approved and executed by the CEO.

How to complete the Hospitality Expense Approval Form

This document provides guidance on how to complete each section on DLI's Hospitality Expense Approval Form. It is recommended that you read the DLI Gifts, Benefits and Hospitality Policy in conjunction with completing this form.
Disclaimer: This form is to be used for requesting approval to incur hospitality expenses only. Approval for all other expenditure that is not hospitality (for example conference fees, seminar fees, training/study costs) must be obtained through regular procurement processes and via the appropriate delegate. If you require an assessment on the nature of the hospitality being provided, please send an email to Finance.DLI@nt.gov.au and allow 10 business days for a response[1]

Hospitality expense approval form

Section 1: General information			
Agency:	Department of Logistics and Infrastructure		
Venue:		**Date hospitality to be provided:**	Select Date
Describe the nature of hospitality to be provided - Why is it being provided? What type of food and drink is being provided (if any)? When and where is it being provided? How is it connected with official business? ***Disclaimer: This form is to request approval for Hospitality expenditure only. Normal procurement processes should be followed for obtaining approval to incur all other expenditure costs.			
Is the hospitality to be provided work refreshments or entertainment?			
Work refreshment (if hospitality provided is work refreshments, skip section 2)			Yes/No
Entertainment			Yes/No

Section 2: Details of entertainment provided (if work refreshment skip this section)			
Details of persons to whom entertainment is provided (required for substantiation purposes, attach list if insufficient rows)			
No.	**Name**	**Organisation**	**Employee/associate/third-party**
1			
2			
3			
Categorisation of persons (including self if applicable):			
The number of:	NTG employees and associates		
	Third parties		
	Total		

Section 3: Expense details				
Provision type	**1. General ledger code**	**2. Amount $ (inc. GST)**	**3. Tax code**	**4.Tax amount $ (GST)**
Entertainment to employees and associates	346111		P10	
Entertainment to third-parties	346211		U00	Nil
Work refreshments (employee)	346311		P10	
Work refreshments (non-employee)	346312		P10	
Conference Fees	371918		P10	
Training and Study	371911		P10	
	Total $			

Section 4: Approval for hospitality portion of expenses			
Certification of claimant: (requester of hospitality expenses) I certify the above expenses r[...] performance of official business			
Name:	Name of claimant	**Designation:**	Designation
Signature:		**Date:**	Select Date
Approval of expenses: (authorised delegate) The above hospitality portion of total expenditure is approved for payment in accordance with Treasurer's Directions A6.3.4.			
Name:	Name of authorised delegate	**Designation:**	Choose an item
Signature:		**Date:**	Select Date

1

Section 1:
Provide all relevant information regarding the hospitality being provided
Refer to DLI GB&H Policy – Appendix A for further guidance on how to assess

2

Section 2:
Provide a list of all attendees being provided hospitality (skip if work refreshment)
This section must include details of each individual person being provided hospitality. This section is required for FBT substantiation purposes for the preparation of the department's annual FBT return to the ATO. Expenses classified as "entertainment" may incur FBT implications for the department.

3

Section 3:
Enter the total cost of hospitality being provided.
The details completed in Section 2 will help to determine the cost split between the different codes. If the event is a conference, seminar, workshop or training course where there is no separate hospitality expense required to be paid, refer to the DLI GB&H Policy – Appendix A for further guidance.

4

Section 4:
Complete all fields in this section.
The following is a list of authorised delegates with financial delegation to approve hospitality expenditure:

Chief Executive: Unlimited
Deputy Chief Executive: $3,000
Chief Financial Officer: $1,000

FINAL CHECK:
Ensure that all fields have been completed. Submit to the authorised delegate for approval

[1] Depending on the complexity of the hospitality being provided, DLI Finance may need to seek Taxation advice from DCDD Taxation Services.