

# AFP National Guideline on gifts and benefits

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## 1. Disclosure and compliance

This document is classified **OFFICIAL** and is intended for internal AFP use.

Disclosing any content must comply with Commonwealth law and the [AFP National Guideline on information management](#).

This instrument is part of the AFP's professional standards framework. The [AFP Commissioner's Order on Professional Standards \(CO2\)](#) outlines the expectations for appointees to adhere to the requirements of the framework. Inappropriate departures from the provisions of this instrument may constitute a breach of AFP professional standards and be dealt with under Part V of the [Australian Federal Police Act 1979](#) (Cth).

## 2. Guideline authority

This guideline was issued by Chief Financial Officer using power under s. 37(1) of the [Australian Federal Police Act 1979](#) (Cth) as delegated by the Commissioner under s. 69C of the Act.

## 3. Introduction

This guideline outlines the obligations of AFP appointees when offering and receiving gifts and/or benefits. This includes processes for determining appropriateness, recording on the AFP Official Gift Register and reporting.

This guideline prescribes compliance with:

- property gifting requirements in the *Public Governance, Performance and Accountability Act 2013*
- relevant professional standards of the AFP
- better practice public reporting requirements set by the Australian Public Service Commission.

## 4. Offering gifts

The community has an expectation that AFP appointees act in good faith when gifting. AFP appointees must at all times:

- preserve and protect the reputation of the AFP
- avoid any reasonable appearance of impropriety
- ensure that any activities undertaken are free from any perception of misuse of relevant money.

Before approving any potential gifting, delegates must consider whether it may pose a conflict of interest, or ethical or probity concerns and whether it adheres to the code of conduct considerations found in the [AFP Commissioner's Order on professional standards \(CO2\)](#).

#### **4.1 Purchasing gifts**

Delegates who may approve gifting (including purchase to gift or gift existing property) are listed in the [Commissioner's Financial Instructions, Annex A: Schedules of delegations and authorisations](#).

For items valued over \$100, AFP appointees must complete a [PGPA Gifting Approval](#) form. Bulk purchase of items for future gifting with a total value of more than \$100 requires use of the [PGPA Gifting Approval](#) form for both the initial purchase and as subsequent gifting occurs.

Appointees must also refer to the [National Guideline on procurement and contracting](#) to ensure that an appropriate procurement process is conducted and recorded.

#### **4.2 Gifting of AFP-owned property/assets**

Delegates considering the gifting of existing AFP property must consider and comply with the overarching principles in Division 2 of Part 10 of the [Finance Minister's Delegation](#).

Prior to the gifting of AFP property, AFP appointees must contact the National Assets Team to obtain the value of the item(s).

All gifting of existing AFP property (regardless of value) requires the completion of a [PGPA Gifting Approval](#) form. AFP appointees must also complete an Insight! disposal or a minute detailing item(s) to be disposed of via gifting. For high-value gifts business areas must complete a [Gifting – Handover Certificate](#) in addition to the [PGPA Gifting Approval](#) form.

Controlled items must not be gifted unless authorised by the responsible Corporate Inventory National Manager after consultation with Manager Security and the National Assets Team. Refer to the [National Guideline on controlled items](#).

Prior to the gifting of software, both internally developed and externally sourced, the delegate must consider the licensing arrangements entered into by the AFP and the intellectual property and commercialisation opportunities. Refer to the [National Guideline on intellectual property, commercialisation, logos and insignia](#).

Gifts of any form of information technology equipment must comply with the [AFP National Guideline on information management](#) and be appropriately cleansed.

#### **4.3 Registering gifts/benefits offered**

All [PGPA Gifting Approval](#) forms (including [Gifting – Handover Certificate](#) if required) must be provided to the Finance Governance Team ([Finance-Governance](#)) within 20 calendar days of gifting for recording on the AFP's Official Gift Register.

Finance Governance will provide a gifting identification reference number that must be placed on any supporting documentation such as a purchase order, [Low Value Spending Proposal](#) or credit card acquittal.

#### **4.4 Acceptable and unacceptable gifts/benefits to offer**

Delegates should apply a test of 'reasonableness' before approving the offer of gifts and benefits by considering:

- how the offer of a certain gift or benefit would appear to an uninvolved, reasonable and prudent person
- the context of offering the gift
- the circumstances of the occasion
- the status of the visitor.

When specifically authorised by the Commissioner or a deputy commissioner, gifts or benefits may be made in special circumstances to:

- AFP appointees or their families involved in overseas deployments or other situations identified as meriting special recognition
- members of other police services identified as meriting special recognition.

When offering non-commemorative gifts to support overseas police forces through direct financial support, AFP appointees must consider the amount and nature of the gifts in the context of the overall program objectives.

A further listing of examples of gifts are at [Attachment B](#) to this policy.

#### **Charities**

AFP appointees must not donate AFP funds or assets to charities.

Donations to charities collected from out-of-hours activities are supported, provided that the proceeds are not first deposited into an AFP official bank account (with the exception of the Official AFP Social Club funds, processed by the AFP Social Club Treasurer).

#### **Unacceptable gifts**

<b>personal</b>	AFP appointees must not use relevant money for non-official purchases which
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<b>gifts/benefits</b>	benefit themselves or other AFP appointees, including staff farewell gifts, birthday gifts, Christmas lunches or office decorations. Personal funds or a collection from staff (social clubs) must be used in these situations. An exception to this is the purchase of plaques (maximum \$200 inclusive of GST) for service recognition when an AFP appointee is leaving a function or the AFP.
<b>alcohol</b>	<b>Alcohol must not</b> be purchased using relevant money and is not an appropriate gift. International Operations is excluded from this when the host country or visiting delegation head considers alcohol to be an acceptable gift.
<b>resignation or retirement gift</b>	AFP appointees must not be offered AFP property (e.g. mobile phone utilised in AFP position) upon resignation or retirement as a gift. An AFP employee who retires or resigns with a minimum of 10 years satisfactory service may apply to retain certain items of AFP insignia by submitting an <a href="#">Application to Retain AFP Accoutrements</a> .
<b>military firearms, training firearms and tasers</b>	Any form of military firearms, training firearms and tasers must not be gifted and they are specifically prohibited under Division 2 of Part 10 of the <a href="#">Finance Minister's Delegation</a> .  Gifting of any other controlled item must only be undertaken in accordance with the <a href="#">AFP National Guideline on controlled items</a> .

#### 4.5 Fringe benefits tax

All gifts or benefits from the AFP to AFP appointees valued at more than \$300 (GST-inclusive) or which are provided on a regular basis are subject to fringe benefits tax (FBT).

Delegates approving these types of gifts and benefits need to be aware that the approval needs to include both the gift and the estimated FBT liability amount.

AFP appointees should contact the [Tax Team](#) for assistance.

#### 5. Receiving gifts

In accordance with [CO2](#), AFP appointees must take reasonable steps to avoid any conflict of interest and must not use information, duties, power or authority as an AFP appointee to seek to gain a benefit.

The receipt of gifts or benefits by AFP appointees should be avoided. Only in limited circumstances can gifts (up to the value of \$100 including GST) be accepted by AFP appointees without obtaining prior approval.

AFP appointees may accept gifts or benefits when:

- no conflict of interest could reasonably be inferred
- better business/cultural relationships are fostered (alcohol may be accepted in these situations where it is culturally accepted in other countries)

- refusal could cause offence to a degree that jeopardises the AFP's vocational, business or program interests.

All gifts and benefits received valued over \$100 (inclusive of GST) must be recorded on a [Record of Gift/Benefit Offered to an AFP Official](#) form and approved by an appropriate delegate. Once approved, this form must be submitted to Finance Governance within 20 calendar days for inclusion on the AFP's Official Gift Register and issuing of an AFP Gifting ID number.

Any gifts or benefits which may undermine, or be seen to undermine, the impartiality or independence of the AFP, must not be accepted under any circumstances. AFP appointees should refer to the [AFP National Guideline on conflicts of interest](#) for further information.

A test of 'reasonableness' should be applied by AFP appointees receiving any form of gift. To test for reasonableness, AFP appointees must consider:

- how accepting a benefit would appear to an uninvolved, reasonable and prudent person
- the particular circumstances
- the timing of offers (e.g. when obtaining bids, evaluating offers negotiating contracts or being involved in any form of contractual arrangement).

AFP appointees must refuse an offer if it could be seen as an attempt to directly influence an outcome.

If an AFP appointee is uncertain about whether they should accept any form of gift or benefit due to a possible conflict of interest, they must advise their supervisor in writing of the circumstances. The supervisor must advise them in writing of the action to be taken, taking into account the specific situation and the principles outlined in this guideline and [CO2](#).

### **5.1 Retaining and disposing of gifts/benefits**

Delegates should apply a test of 'reasonableness' before approving the receipt of gifts and benefits valued at more than \$100 (including GST). This includes considering how acceptance of the gift or benefit would appear to an uninvolved, reasonable and prudent person.

Gifts or benefits which fall outside the conditions for automatic acceptance (see s. 5.3 'Acceptable and unacceptable gifts and benefits' below) may only be retained by the AFP appointee subject to the written approval of the delegate, who must determine if the gift should be:

- retained by the recipient
- returned to the donor
- retained by the AFP – e.g. for display within AFP offices or the AFP Museum, subject to the Museum's acceptance of the gift (refer to section 8 for



- requirements applying to assets offered to the AFP as a gift or free of charge)
- donated to the AFP Social Club for a raffle or social function
- disposed of in another manner that would not offend the giver (e.g. sold or re-gifted).

The suggested method of disposal must be recorded by the delegate in part B of the form [Record of Gift/Benefit Offered to an AFP Official](#), together with its ultimate disposal details as approved by the delegate.

## 5.2 Valuing gifts and benefits

Gifts or benefits must be valued at the comparable Australian current retail market price (including GST) whether they are from within Australia or overseas.

A professional valuation should be obtained for any gifts expected to be 'high-value' (i.e. valued at \$1,000 or more including GST) and be paid for by the business area concerned. Details of this valuation should be entered on the [Record of Gift/Benefit Offered to an AFP Official](#) form prior to the delegate's decision.

## 5.3 Acceptable and unacceptable gifts and benefits

Any form of gift or benefit offered to an AFP appointee whilst obtaining bids, evaluating offers or negotiating contracts must be refused and returned.

AFP property **must not** be accepted by an AFP appointee upon their resignation or retirement (e.g. mobile phone utilised by member whilst in AFP position).

### Gifts or benefits valued at \$100 or less

Whilst title in gifts vests initially in the Commonwealth, the Commissioner's implied approval is granted for the transfer of ownership in the gift to the recipient provided it is valued at \$100 or less. Typical gifts in this category include:

- gifts with a nominal value (e.g. tiepins, police badges, caps, plaques)
- small gifts received from overseas visitors or received in an exchange of gifts between the Australian Government and an overseas government
- gifts or benefits resulting from participation in sponsored sporting/social events (e.g. golf days) or attendance at trade fairs when such events are attended by the public.

## Cash

Cash or negotiable instruments must never be accepted as gifts. If an AFP appointee is offered or wins cash or a negotiable instrument as a result of performing their official duties, it must be refused or returned, accompanied by a letter of explanation (a 'sample letter' is available in the [Record of Gift/Benefit Offered to an AFP Official](#) form).

An AFP appointee offered payment for professional services which are not legally or traditionally paid (e.g. a guest speaker or lecturer) must refuse payment. To avoid

causing offence, the AFP appointee should explain the AFP policy to the giver. If refusal is not an option, the AFP appointee must notify their supervisor and donate the money to a police charity as soon as practicable.

### **Prizes, rewards and giveaways**

AFP appointees must not actively seek out opportunities or use AFP resources to enter competitions or reward programs.

If an AFP appointee is entered into a competition or contest and obtains a prize, reward, giveaway or other gift or benefit, they must apply reasonable judgement about whether to accept the item. If the value of the item(s) is more than \$100, the AFP appointee must complete a [Record of Gift/Benefit Offered to an AFP Official](#) as outlined above. AFP appointees must not enter into competitions where the value of the item(s) exceeds \$1,000.

Typical business situations in which this may occur include:

- attending a conference, seminar or workshop at AFP expense, where an individual may either:
  - be registered for a lucky door prize
  - answer a question or questionnaire for which a gift is given
  - receive a gift or special offer due to providing their business card or details
- automatic entry into a contest as the result of official travel or related activities on behalf of the AFP from an airline, associated travel provider or accommodation provider for:
  - free travel
  - a holiday
  - flight upgrade
  - subscription
  - other gift
- automatic entry into a competition arising from expenditure using an AFP credit card
- entry into a competition resulting from a supplier's provision of goods or services to the AFP.

### **Exempt gifts and benefits**

The following categories of gifts and benefits may be retained without approval:

- bona fide gifts from colleagues to mark a birthday or celebratory event
- Returned Services League care packages for AFP appointees serving overseas
- items with local cultural significance but of negligible commercial value in Australia

- any goods or services obtained as a result of the use of an AFP appointee's personal funds.

Gifts, benefits, bursaries or other awards resulting from personal academic achievements arising from studies undertaken by an AFP appointee with the AFP's support or as a result of business or professional memberships, actively sought or not, are excluded from the provisions of this guideline.

#### **5.4 Public reporting requirement**

The AFP publically reports details of gifts valued at >\$100 received by appointees and/or the Commissioner<sup>1</sup> in the course of their duties, consistent with Australian Public Service Commission guidance for agency heads.

Information captured for reporting purposes is highlighted on the [Record of Gift/Benefit Offered to an AFP Official](#) form and also detailed at [Attachment A](#). The [Record of Gift/Benefit Offered to an AFP Official](#) form must be completed and emailed to [Finance-Governance](#) within 21 days of gift acceptance for inclusion on the official register and to enable compliance with the reporting requirement.

The [Record of Gift/Benefit Offered to an AFP Official](#) form requires the relevant delegate to indicate whether any of the information provided is considered sensitive from a cultural or security perspective.

<sup>1</sup> This includes any service or item received by the family of the Commissioner, where there is a clear link with the Commissioner's official duties.

#### **6. Assets offered to the AFP as a gift or free of charge**

On some occasions assets may be offered to the AFP as a gift or free of charge (for example from partner agencies, other government entities). In accordance with the asset management policy, appointees in receipt of these offers must consult with the National Assets Team to determine their fair value. The AFP official authorised to approve these offers is then the relevant PGPA gifting delegate as per Annex A of the CFIs.

Prior to accepting any gifts on behalf of the AFP, the relevant PGPA gifting delegate must consider and, if appropriate, approve any whole-of-life costs associated with acceptance of the gift, for example storage or transport cost.

The relevant PGPA gifting delegate must also consider whether risks associated with use of the asset (including WHS, security) have been sufficiently identified, treated and documented in accordance with the [National Guideline on risk management](#).

Gifts/benefits offered to the AFP generally confer some form of personal benefit to the recipient. The recipient must consider whether the personal benefit requires management against requirements of section 5.1 of this National Guideline.



## 7. Further advice

Queries about the content of this guideline should be referred to:

- General: Finance Governance Team – s 47E(d) @afp.gov.au
- FBT-related: National Tax Team – s 47E(d) [afp.gov.au](mailto:afp.gov.au)

## 8. References

### Legislation

- *Australian Federal Police Act 1979* (Cth)
- *Public Governance, Performance and Accountability Act 2013* (Cth)
- Public Governance, Performance and Accountability (Finance Minister to Accountable Authorities of Non-Corporate Commonwealth Entities) Delegation 2014

### AFP governance instruments

- AFP Commissioner's Order on professional standards (CO2)
- AFP National Guideline on procurement and contracting
- AFP National Guideline on conflicts of interest
- AFP National Guideline on information management
- Commissioner's Financial Instructions: Annex A – Schedules of delegations and authorisations
- AFP Asset management policy

### Other sources

- PGPA Gifting Approval
- Record of Gift/Benefit Offered to an AFP Official
- Gifting – Handover Certificate
- Attachment A: Accountable Authorities Register Template
- Attachment B: Examples of gifts and benefits
- APSC guidance for agency heads – gifts and benefits

## 9. Shortened Forms

<b>AFP</b>	Australian Federal Police
<b>CFIs</b>	Commissioner's Financial Instructions
<b>FBT</b>	fringe benefits tax
<b>GST</b>	goods and services tax
<b>PGPA</b>	Public Governance, Performance and Accountability

## 10. Definitions

**AFP appointee** means a deputy commissioner, AFP employee, special member or special protective service officer and includes a person:

- engaged under s. 35 of the AFP Act as a consultant or contractor to perform services for the AFP and determined under s. 35(2) of the AFP Act to be an AFP appointee
- engaged overseas under s. 69A of the AFP Act or
- seconded to the AFP under s. 69D of the AFP Act.

**Delegate** – as per CFIs: Annex A – Schedule 1

**Gift and/or benefit received** means something bestowed voluntarily and without compensation on the AFP or an AFP appointee, including but not limited to:

- goods or services
- discounts
- entry into sporting and entertainment events.

**High-value gifts** means gifts or benefits offered by the AFP valued at \$1,000 or more (inclusive of GST).

**Immediate family** means

- a spouse, de facto partner (irrespective of gender), child, parent, grandparent, grandchild or sibling of the AFP appointee
- a member of the AFP appointee’s household.

**Relevant money** means money held by, or in the bank account of, the Commonwealth or a corporate entity.

## Attachment A

### Publishing requirements in relation to gifts accepted

Date received	Date recorded	Gift item/ benefit/ service	Received by (agency contact if not received directly by agency head)	Presented by (giver’s name, organisation/ country)	Occasion	Gift kept or disposed of in accordance with agency policies	Estimated value in \$A (wholesale value in country of origin or current market value in Australia)

## Attachment B

**Examples of gifts and benefits that, where accepted under the conditions outlined in this guideline, must be recorded and published when their value exceeds \$A100.00**

- Gift baskets
- Christmas function invitations
- Flowers
- Cash, gift cards or shares

- Promotional materials, including manufacturers' samples, clothing or books
- Sponsored or discounted travel and accommodation
- Benefits under loyalty schemes
- Hospitality (if constituting a gift under this guideline)
- Hire car discounts
- Tickets to cultural, theatre or sporting events
- Discounts on commercial items
- Free attendance at training and development events