



Royal
Botanic
Gardens
Victoria

Gifts, Benefits and Hospitality Policy

Policy Owner: Royal Botanic Gardens Board

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Reviewing Officer: Governance Lead

POLICY STATEMENT

This Policy states the Royal Botanic Gardens Victoria's (RBGV's) position on:

- receiving offers of gifts, benefits and hospitality
- providing gifts, benefits and hospitality.

As a public sector agency, RBGV's management of any offers of gifts, benefits and hospitality is a practical demonstration of its integrity, impartiality and accountability. It allows the community, business associates and Government to be confident that RBGV makes decisions and provides advice free of favouritism, influence and conflicts of interest. This Policy is intended to support individuals and RBGV to avoid conflicts of interest and maintain high levels of integrity and public trust.

CONTEXT

This Policy has been developed in accordance with requirements outlined in the minimum accountabilities for the management of gifts, benefits and hospitality issued by the Victorian Public Sector Commission (VPSC). These minimum accountabilities are mandatory under the Instructions supporting the Standing Directions 2018 under the *Financial Management Act 1994* (see Appendix 1).

APPLICATION

This Policy applies to all workplace participants, including: members of the RBG Board (the Board) and its Committees, Executives, employees, contractors, consultants, and any individuals or groups undertaking activity for or on behalf of RBGV (including volunteers). This Policy does not apply to recipients of honoraria.

Any exceptions to the processes set out in this policy must have prior written approval of the Director and Chief Executive, or the Board Chair in the case of Board members.

POLICY PRINCIPLES

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

- Impartiality - Individuals have a duty to place the public interest above their private interests when carrying out their official functions.
- Accountability - Individuals are accountable for:
 - declaring all non-token offers of gifts, benefits and hospitality
 - declining non-token offers of gifts, benefits and hospitality, or where an exception applies under this policy, seeking approval to accept the offer
 - the responsible provision of gifts, benefits and hospitality.

Individuals with direct reports are accountable for overseeing management of their direct reports' acceptance or refusal of non-token gifts, benefits and hospitality, modelling good practice and promoting awareness of gifts, benefits and hospitality policies and processes.

- Integrity - Individuals 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 community expectations.
- Risk-based approach - RBGV, through its policies, processes and the Board's Audit, Risk and Finance Committee, will ensure gifts, benefits and hospitality risks are appropriately assessed and managed.

Individuals with direct reports will ensure they are aware of the risks inherent in their team's work and functions and monitor the risks to which their direct reports are exposed.

RECEIVING OFFERS OF GIFTS, BENEFITS AND HOSPITALITY

1. Accepting, declining and recording offers of gifts, benefits and hospitality

When deciding whether to accept an offer, individuals should first consider if the offer could influence, or be perceived to influence, them in performing their duties, or lead to reputational damage. The more valuable the offer, the more likely that a conflict of interest or reputational risk exists.

When to decline an offer of a gift, benefit or hospitality

Individuals are to refuse offers:

- if it is money, or can be used in a similar way to money, or something easily converted to money

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- if it gives rise to a conflict of interest. That is, if it is likely to influence, or be perceived to influence a decision or the performance of public duties. In particular, during a procurement or recruitment process where an offer is made by a person or organisation involved in the process. It also applies to processes involving grants, sponsorships, regulation, enforcement or licensing, and offers made by current suppliers.
- if there is no legitimate business reason to accept the gift. Acceptance must further the conduct of official business or other legitimate goals of RBGV, the public sector or the State.
- if it could compromise the public's trust in individuals performing their public duties in an impartial manner, or the public's trust in the impartiality of RBGV or the public sector
- if it is not consistent with community expectations
- if it could reasonably be seen as a bribe or other inducement. If this occurs, individuals must report the offer to the Director and Chief Executive or the Lead Governance (who will report any criminal or corrupt conduct to Victoria Police or the Independent Broad-based Anticorruption Commission (IBAC)).
- that extend to their relatives or friends
- where, in relation to hospitality and events, the organisation will already be sufficiently represented to meet its business needs. The number of employees attending an event is to be limited to only those who have a direct business need and this number should be proportional to the size of the event
- where acceptance could be perceived as endorsement of a product or service, or acceptance would unfairly advantage the sponsor in future procurement decisions
- made in secret.

When can an offer be accepted?

Token offers

A token offer is an offer of a gift, benefit or hospitality that is of inconsequential or trivial value to both the person making the offer and the individual receiving it. It may include promotional items such as pens and note pads, and modest hospitality that would be considered a basic courtesy, such as light refreshments during a meeting.

The minimum accountabilities state that token offers cannot be worth more than \$50.

Individuals may generally accept token offers without approval or declaring the offer on RBGV's register, as long as the offer does not create a conflict of interest or lead to reputational damage.

Learning Opportunity

Individuals can accept an offer that is a learning opportunity, such as a webinar, if all of the following apply:

- it is relevant to their work duties
- it has a legitimate business reason (benefit)
- it is free for all attendees
- the covering or discounting of additional costs (travel, accommodation) is not included in the offer
- it is consistent with community expectations.

Learning opportunities offered by a supplier can only be accepted if:

- there is a legitimate business reason,
- attendance meets community expectations
- any risk of conflict of interest can be appropriately managed.

Non-token offers

Individuals can only accept non-token offers if they have a legitimate business benefit.

Examples of legitimate offers include:

- ceremonial gifts offered as part of the cultural practice of a community
- a conference invitation where the subject matter relates to an individual's official duties
- flights, accommodation, tickets and reasonable other expenses in lieu of payment for presenting a paper or talk at a conference or seminar, but only where this is provided by the conference organiser and not by a third party
- 'thank you' gifts, such as a gift to a speaker at a conference or seminar
- tickets to events such as performances and presentations, but only where attendance at the performance relates to an individual's official duties.

Offers to attend events

Events hosted by RBGV are not required to be declared. For example:

- RBGV-run public programs
- donor events
- RBGV-hosted private events held in connection with public programs delivered by a RBGV partner (e.g. a pre-show VIP event).

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However, events hosted by RBGV partners to which individuals are invited must be declared, particularly if this involves the waiving of ticket or entry fees. Individuals can attend such events when:

- the invitation was extended by the event host rather than a third party
- the event is directly related to their official duties at RBGV
- it is in the public interest and RBGV's interests to be represented at the event, and the activities and level of hospitality at the event is consistent with community expectations
- attendance will not bring the individual, RBGV or public service into disrepute
- the host does not have an interest in any business decision the individual is likely to make or influence as part of their official duties.

Before an event invitation is accepted, consider:

- whether the individual is the most appropriate person to attend
- the number of people from RBGV attending
- what the individual's purpose to attend is – to present, develop work skills or purely out of interest?

Figure 1: the *GIFT test* is a useful tool when considering how to respond to a gift offer.

G	Giver	Who is offering the gift, benefit or hospitality and what is their relationship to me? Does my role require me to select contractors, award grants, or determine government policies? Could the person or organisation benefit from a decision I make?
I	Influence	Are they seeking to gain an advantage or influence my decisions or actions? Has the gift, benefit or hospitality 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, benefit or hospitality been offered honestly? Has the person or organisation made several offers over the last 12 months? Would accepting it create an obligation to return a favour?
T	Trust	Would accepting the gift, benefit or hospitality diminish public trust? How would the public view acceptance of this gift, benefit or hospitality? What would colleagues, family, friends or associates think?

Accepting non-token offers

All accepted non-token offers must be approved in writing by the individual's manager, or the Board Chair in the case of Board members, and be consistent with the following requirements:

- it does not raise an actual, potential or perceived conflict of interest or have the potential to bring the individual, RBGV or the public sector into disrepute
- there is a legitimate business reason for acceptance. It is offered in the course of the individual's official duties, relates to the individual's responsibilities and has a benefit to RBGV, the public sector or the State.

Individuals may be offered a gift or hospitality where there is no opportunity to seek written approval from their manager, or the Board Chair, prior to accepting. For example, they may be offered a wrapped gift that they later identify as being a non-token gift. In these cases, the individual must seek approval from their manager, the Governance Lead, or the Board Chair, within five business days.

Where the offer would likely bring the individual or RBGV into disrepute, it should be returned.

Ownership of gifts

If a non-token gift is approved for acceptance, it usually belongs to RBGV. However, if the gift was given to you specifically in recognition of your work or contribution, you can keep it provided all the following requirements are met:

- it is not an official gift (i.e. of cultural, ceremonial, religious, historic, or other significance), unless it is the express wish of the giver that you are to keep it
- it is appropriate given the significance and value of the item
- it does not give rise to a conflict of interest
- it would be consistent with community expectations and unlikely to bring you or RBGV into disrepute
- your manager has given written approval

Repeat offers

Receiving multiple offers (token or non-token) from the same person or organisation can generate a stronger perception that the person or organisation could influence you. Individuals should refuse repeat offers from the same source if they create a conflict of interest or may lead to reputational damage. Individuals and approving managers (including the Board Chair) should also be aware of the cumulative value of repeat offers, both token and non-token.

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Hospitality provided by Victorian public sector organisations

Victorian Public Sector (VPS) organisations may provide hospitality to stakeholders, as part of their functions. Such offers can be accepted where the reason for attending is consistent with their role and RBGV's functions and objectives.

Recording non-token offers of gifts, benefits and hospitality

Individuals must declare all non-token offers, whether they are accepted or declined, by:

- disclosing the offer to their manager or the Board Chair as soon as practicable (wherever possible, prior to acceptance)
- completing the Gifts, Benefits and Hospitality Declaration Form available on the intranet, including sign-off by their manager or Board Chair to confirm they have reviewed the Form, and approved any acceptance of non-token offers
- sending the completed form to the Governance team within five working days of the offer being made, for governance oversight and reporting purposes.

Legitimate business benefit

A gift, benefit or hospitality may have a legitimate business benefit if it furthers the conduct of official business or other legitimate goals of RBGV, the public sector or the State. If a non-token offer is accepted, the business reason for accepting the offer must be recorded on the Gifts, Benefits and Hospitality Declaration Form with sufficient detail to link the acceptance to the individual's work functions and benefit to RBGV, the public sector or the State.

Examples of unacceptable business reasons for accepting a non-token offer:

- "Networking"
- "Maintaining stakeholder relationships"

Examples of acceptable business reasons for accepting a non-token offer:

- "Individual is responsible for evaluating and reporting on the outcomes of Event A, delivered by RBGV partner. Individual attended Event A in an official capacity and reported back to RBGV on the event."
- "Individual presented to a visiting international delegation. The delegation presented the individual with a cultural item worth an estimated \$200. Declining the gift would have caused offence. The gift was accepted on behalf of RBGV."

Gifts, Benefits and Hospitality Registers

Internal Register - An Internal Gifts, Benefits and Hospitality Register will be maintained by the Governance team, and updated with the details provided in the declaration forms. Access to the Internal Register is restricted to relevant persons within RBGV.

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Public Register - A public version of the Gifts, Benefits and Hospitality Register will be published on the RBGV website, in accordance with the minimum accountabilities issued by the VPSC. The Public Register will, as far as possible, be anonymised and will be consistent with the RBGV Privacy Policy. The public register will contain a subset of the information in the Internal Register for current and previous financial years and will be updated annually.

Information captured on the Public Register includes the following items:

- date the offer was made
- Position and Division of the individual to whom the offer was made
- the individual or organisation making the offer, including what industry they operate in, and whether they are a business associate
- a description of the offer and its estimated or actual value
- the legitimate business benefit to RBGV
- decision to accept or decline the offer

Reporting to the Audit, Risk and Finance Committee

The Governance Lead is responsible for preparing a report to Audit, Risk and Finance Committee on the Gifts, Benefits and Hospitality policy, processes and register, at least annually. The report will include an analysis of RBGV's gifts, benefits and hospitality risks (including multiple offers from the same source and offers from business associates), risk mitigation measures and any proposed improvements.

PROVIDING OFFERS OF GIFTS, BENEFITS AND HOSPITALITY

Gifts, benefits and hospitality may be provided when welcoming guests, to facilitate the development of business relationships, further public sector business outcomes and to celebrate achievements.

When deciding whether to provide gifts, benefits or hospitality or the type of gift, benefit or hospitality to provide, individuals must ensure that:

- any gift, benefit or hospitality is provided for a business reason that furthers the conduct of official business or other legitimate organisational goals
- any costs are proportionate to the benefits obtained and would be considered reasonable in terms of community expectations
- it must not raise an actual, potential or perceived conflict of interest.

Containing Costs

Individuals should contain costs involved with providing gifts, benefits and hospitality wherever possible. The following questions may be useful to assist individuals to decide on the type of gift, benefit or hospitality to provide:

- Will the cost of providing the gift, benefit or hospitality be proportionate to the potential benefits?
- Is an external venue necessary or can the event be hosted at RBGV?
- Is the proposed catering or hospitality proportionate to the number of attendees?
- Does the size of the event and number of attendees align with intended outcomes?
- Is the gift symbolic, rather than financial, in value?
- Will providing the gift, benefit or hospitality be viewed by the public as excessive?

RBGV has set a nominal value of \$150 as the maximum expenditure on gifts, benefits and hospitality to others without Director and Chief Executive approval.

In addition, the following should be adhered to:

- *Recognising achievement:* avoid financial gifts to employees or workplace participants. Do not give out vouchers, gift cards or consumables, and ensure that any expenditure is prudent, modest and in line with community expectations
- *Offering flowers:* do not buy flowers using a purchasing card without receiving prior approval from the relevant Executive Director or Director and Chief Executive and, in the event of death of a colleague or family member, do not spend more than \$100 on bereavement flowers
- *Offering alcohol:* the provision of alcohol should be discouraged and only considered in exceptional circumstances. Gifts of alcohol should be avoided. Alcohol should only be purchased with public funds to serve at functions with external guests if:
 - the provision of alcohol is customary in similar professional settings and is clearly secondary to the purpose of the event, such as accompanying food during a formal meal
 - the event is held at a time that minimises the risk of employees returning to work impaired by alcohol (e.g. if standard office hours are worked, the event should be held in the late afternoon or early evening)
 - no more than two standard drinks per person are provided
 - the provision of alcohol is commensurate to the overall level of hospitality provided.

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In all cases, the provision of alcohol must be responsible and consider reputational, legal and health risks associated with its provision.

- *Catering for internal events:* if catering is necessary for an internal function, this should only be provided if:
 - it can be justified as a reasonable expense
 - the expenditure is modest (e.g. sandwiches, fruit platters, cakes)
 - no alcohol is provided.

Consideration should be made as to:

- the extent to which the event will contribute to organisational objectives by, for example, reinforcing particular values or motivating staff
- whether there have been multiple recent events that would result in perceptions of excess
- the need to balance the positive benefits of public recognition with community expectations.

As a guideline, refreshments can be provided when meetings exceed the following times:

- 2 hours – for morning or afternoon tea
 - 3 hours – for lunch
 - 5 hours – for lunch and either morning or afternoon tea
 - 7 hours – for lunch, morning tea and afternoon tea
- *Reporting:* records relating to the provision of hospitality, such as approval forms and records relating to procurement and expenditure, must be retained.

DEFINITIONS

Benefits

Benefits include preferential treatment, privileged access, favours or other advantage offered to an individual. They may include invitations to sporting, cultural or social events, access to discounts and loyalty programs and promises of a new job. The value of benefits may be difficult to define in dollars, but as they are valued by the individual, they may be used to influence the individual's behaviour.

Bribes

Bribes are money or other inducements given or promised to an individual to corruptly influence the performance of their role. Bribery of a public official is an offence punishable by law.

Business associate

An individual or body that RBGV has, or plans to establish, some form of business relationship with, or who may seek commercial or other advantage by offering gifts, benefits or hospitality.

Conflict of interest

A conflict of interest exists if you have a private interest that could influence, or reasonably be seen to influence, how you perform your public duties. The conflict can be actual, potential or perceived. See also RBGV Staff Conflict of Interest Policy.

Gifts

Gifts are free or discounted items or services and any item or service that would generally be seen by the public as a gift. These include items of high value (e.g. artwork, jewellery, or expensive pens), low value (e.g. small bunch of flowers), consumables (e.g. chocolates) and services (e.g. painting and repairs). Fundraising by RBGV that is consistent with the Fundraising and Development Policy, relevant legislation and any government policy is not prohibited under the minimum accountabilities.

Hospitality

Hospitality is the friendly reception and entertainment of guests. Hospitality may range from light refreshments at a business meeting to expensive restaurant meals and sponsored travel and accommodation.

Non-token offer

A non-token offer is a gift, benefit or hospitality that is, or may be perceived to be by the recipient, the person making the offer or by the wider community, of more than inconsequential value. All offers worth more than \$50 are non-token offers and must be recorded on the Gifts, Benefits and Hospitality Register.

Public register

A public register is a record, preferably digital, of a subset of the information contained in the Gifts, Benefits and Hospitality register, for publication as required by the minimum accountabilities. Guidance regarding the information that should be published is provided in the

Internal events

Internal events are either formal or informal functions or gatherings where the majority of attendees are internal to RBGV (e.g. staff, board members). These may include meetings, events relating to RBGV business, recognition events or events marking the completion of a project.

Token offer

A token offer is a gift, benefit or hospitality that is of inconsequential or trivial value to both the person making the offer and the recipient (such as basic courtesy). The minimum accountabilities state that token offers cannot be worth more than \$50.

BREACH OF POLICY

Any breaches of this policy will be addressed via the appropriate channel subject to whether it is determined to be unsatisfactory performance or misconduct. This includes where an individual fails to avoid wherever possible or identify, declare and manage a conflict of interest related to gifts, benefits and hospitality in accordance with RBGV's Conflict of Interest Policies.

Actions inconsistent with this policy may constitute misconduct under the *Public Administration Act 2004*, which includes:

- breaches of the binding *Code of Conduct for Victorian Public Sector Employees* or *Code of Conduct for Directors of Public Entities*, particularly sections covering conflict of interest, public trust and gifts and benefits
- individuals making improper use of their position.

RBGV will communicate its policy on the offering and provision of gifts, benefits and hospitality to contractors, consultants and other business associates. Those identified as acting inconsistently with this policy may be subject to contract re-negotiation, including termination.

SPEAK UP

Individuals who consider that gifts, benefits and hospitality or conflict of interest within RBGV may not have been declared or are not being appropriately managed should speak up and notify their manager, the Board Chair, or the Lead Governance.

Individuals who believe they have observed corrupt conduct in their colleagues may also make a public interest disclosure directly to IBAC.

RBGV will take decisive action, including possible disciplinary action, against individuals who discriminate against or victimise those who speak up in good faith.

RELATED DOCUMENTATION

- Gifts, Benefits and Hospitality Declaration Form
- Board Conflict of Interest Policy
- Staff Conflict of Interest Policy
- Fundraising and Development Policy

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- Privacy Policy
- Public Interest Disclosures Policy

FURTHER INFORMATION

- Code of Conduct for Victorian Public Sector Employees
- Code of Conduct for Directors of Victorian Public Entities
- Standing Directions 2018 under the *Financial Management Act 1994*
- *Public Administration Act 2004*
- VPSC Gifts, Benefits and Hospitality Policy Guide

CONTACT

For any queries about this policy, please contact the Governance Lead.

VERSION CONTROL

Policy Name	Version No.	Approved By	Date
Gifts, Benefits and Hospitality Policy	5	RBG Board	21/04/2021
Gifts, Benefits and Hospitality Policy	6	RBG Board	12/12/2023
Gifts, Benefits and Hospitality Policy	7	RBG Board	10/12/2025

REVIEW

This policy will be reviewed every three years or earlier as required.

APPENDIX 1: VPSC MINIMUM ACCOUNTABILITIES

A gift, benefit or hospitality must not be accepted or given by a public sector organisation or its employees if the offer does not comply with the minimum accountabilities. The minimum accountabilities are binding under the [Instructions supporting the Standing Directions of the Minister for Finance 2018](#).

Receiving offers of gifts, benefits and hospitality

1. Do not solicit offers

You must not solicit (seek) any gift, benefit or hospitality, for yourself or others, if the offer could reasonably be seen as connected to your employment.

2. Offers you must refuse

You must always refuse a gift, benefit or hospitality (token or not token):

- if it is money, used in a similar way to money, or easily converted to money
- if it gives rise to a conflict of interest (actual, potential or perceived). This means you must refuse the offer if it could influence, or reasonably be seen to influence, how you perform your public duties
- if it could compromise the public's trust that you will perform your public duties in an impartial manner or the public's trust in the impartiality of your organisation or the public sector
- if it is not consistent with community expectations
- if it could reasonably be seen as a bribe or other inducement. Report the offer to the head of your public sector organisation or their delegate (who should report any criminal or corrupt conduct to Victoria Police or IBAC)
- Even if the offer complies with all the other requirements above, you must refuse a non-token offer unless there is a legitimate business reason to accept it. The offer must further the conduct of official business or other legitimate goals of your organisation, the public sector or the State.

3. Declare all non-token offers

If you receive a non-token offer (valued at \$50 or more), you must:

- declare the offer in writing, even if you refuse it
- always refuse the offer unless it complies with minimum accountability 2 and you have approval as set out in your organisation's policy.

The offer and outcome will be recorded on the organisation's official internal register and in the public register.

Providing offers of gifts, benefits and hospitality

4. Business purpose

You must ensure that any gift, benefit and hospitality (token or non-token) you provide on behalf of your organisation is provided for a business purpose, in that it:

- furthers the conduct of official business or other legitimate organisational goals
- promotes and supports government policy objectives and priorities.

5. Cost and community expectations

You must ensure that the cost of providing a gift, benefit or hospitality is:

- proportionate to the benefits obtained for the State
- would be considered reasonable in terms of community expectations.

6. Conflicts of interest

You must ensure that you do not provide a gift, benefit or hospitality unless:

- no conflict of interest exists (actual, potential or perceived)
- you declare a conflict and your organisation develops a management plan that explicitly allows you to provide it.

7. Behaviour

You must ensure that when hospitality is provided, participants:

- demonstrate professionalism in their conduct
- uphold their obligation to extend a duty of care to other participants.

If you are a participant who is accepting hospitality, you must also comply with these standards.

Additional obligations for heads of public sector organisations

8. Culture and good practice

You must model good practice and foster a culture of integrity.

9. Policies and processes

You must establish, implement and review organisational policies and processes for the effective management of gifts, benefits and hospitality.

Your organisation's policy must comprehensively address the minimum accountabilities.

You must ensure that the requirements in your organisation's gifts, benefits and hospitality policy are at least as strong as those in the minimum accountabilities.

When an employee speaks up in good faith

You must ensure that your organisation's policy and procedures require the organisation to:

- actively support and protect employees who speak up in good faith about a possible breach of the policy
- take decisive action, including possible disciplinary action, against anyone who discriminates against or victimises an employee who speaks up in good faith
- respond in a constructive manner to the information provided.

10. Communicating to employees

You must ensure that your organisation's policy and related processes are communicated effectively to employees.

This includes communicating that a breach of the policy may constitute a breach of a binding code of conduct and, where appropriate, may result in disciplinary action. In some circumstances, a breach may constitute criminal or corrupt conduct.

11. Communicating to business associates

You must ensure that a clear policy position is established and communicated to business associates on the offering of gifts, benefits and hospitality to employees, including the possible repercussions for a business associate acting contrary to the organisation's policy position.

The information provided to (potential) suppliers should include:

- what constitutes a gift, benefit or hospitality
- the organisation's policy
- that the organisation discourages the making of offers
- any whole of Victorian Government supplier codes of conduct.

12. Reports to audit committee

You must report at least annually to the organisation's audit committee on the administration and quality control of its gifts, benefits and hospitality policy, processes and internal register.

This report must include a copy of the internal register, analysis of the organisation's gifts, benefits and hospitality risks (including repeat offers from the same source and offers from business associates), risk mitigation measures and any proposed improvements.

13. Internal register

You must ensure that an official internal register of non-token gifts, benefits and hospitality offered to employees is established and maintained.

At a minimum, the register must record sufficient information to:

- effectively monitor, assess and report on the minimum accountabilities
- meet the information requirements for the public register.

14. Publishing organisation's policy and the public register

You must ensure that the following documents are available to the public:

- your organisation's gifts, benefit and hospitality policy
- the public register of reportable gift offers received.

If your organisation has an external website the policy and public register must be published on it. If no public website exists, other reasonable arrangements must be made to ensure the information is available to the public.

The public register should cover the previous financial year and be published within four months of each new financial year.

The public register must at a minimum contain the following reportable information:

- all non-token offers, whether they were accepted or not
- the date each non-token offer was made
- the position of the recipient
- the position and organisation of the person making each offer
- where possible, whether the offeror is a business associate of the organisation
- a description of each offer and its value
- whether the offer was accepted or declined
- if accepted, the business reason for doing so.