QUEENSLAND TREASURY

Sponsorships, memberships, advertising, donations, corporate entertainment and hospitality guidelines

Government Owned Corporations, Queensland Rail and Seqwater

July 2026

DELIVERING FOR QUEENSLAND

Queensland Government

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1.0 Overview

These guidelines set out the minimum expectations of shareholding and responsible Ministers regarding expenditure by government owned corporations (GOCs), Queensland Rail and Seqwater on promotional activities including sponsorships, memberships, advertising, donations, corporate entertainment and hospitality. They reflect the Government's commitment to prudent and efficient spending and respect for taxpayers' money.

As part of their operations, and having considered their publicly-owned status, commercial, strategic and operational priorities, regulatory environment and market context (e.g. competitive or monopoly), entities may determine that it is appropriate to undertake promotional activities.

The purpose and objectives of all expenditure on promotional activities must be clearly defined, well-justified and deliver genuine benefits to the entity, the State and the communities in which the entity operates. Expenditure must be reasonable and appropriate for a publicly-owned entity and in line with Government and community expectations. Expenditure must also be regularly reviewed to ensure it remains justified and delivers value for money.

To ensure effective governance and a high standard of accountability, it is imperative that boards maintain a comprehensive policy governing sponsorships, memberships, advertising, donations, corporate entertainment and hospitality. The policy must provide clear and practical guidance to enable senior executives and decision-makers to exercise sound judgement regarding expenditure in these areas, ensuring that all such expenditure is appropriate, transparent and meets community expectations.

For the purposes of this document, "GOCs" includes Queensland Rail and Seqwater, and "shareholding Ministers" includes Queensland Rail and Seqwater's respective responsible Ministers.

2.0 Scope

These guidelines apply to any sponsorships, memberships, advertising, donations, corporate entertainment and hospitality provided by GOCs and their subsidiaries to:

- the board, senior executives and employees
- clients and prospective clients
- suppliers
- community groups
- shareholding Ministers and their representatives, including departmental officials
- other stakeholders.

3.0 Principles

3.1 Board-approved policy

GOCs must maintain a board-approved policy governing sponsorships, memberships, advertising, donations, corporate entertainment and hospitality. This policy must be reviewed at least every two years to ensure it aligns with the entity's operating environment and Government and community expectations.

All expenditure must be for official purposes only. As such, the policy must provide clear guidance on what constitutes acceptable use of the entity's monies. The policy must also address how the entity manages actual, perceived and potential conflicts of interest.

3.2 Authorisation and delegation

Expenditure must be authorised by an appropriate officer capable of ensuring that the activity delivers demonstrable commercial, strategic or organisational benefits to the entity and the State, and that expenditure is reasonable and proportionate to the nature, purpose and intended outcome of the activity. Accordingly, the board-approved policy must clearly define delegated approval levels.

3.3 Event participation

The board-approved policy must include clear criteria for determining participants at events, including circumstances where it may be appropriate for partners of employees, senior executives, board members or guests to attend. The policy must also provide guidance on the appropriate balance between the entity's representatives and external guests to ensure alignment with the purpose and intended outcome of the event.

3.4 Record keeping and documentation

Appropriate documentation must be maintained to support internal and external audit processes, and to satisfy corporate, accounting and taxation requirements. The board-approved policy must specify the types of documentation required to support expenditure and ensure the purpose and benefits of all activities are clearly recorded.

3.5 Monitoring and reporting

Regular monitoring and reporting processes must be implemented to ensure expenditure complies with the board-approved policy and meets the expectations of shareholding Ministers and the community.

3.6 Ministers to be kept informed

Shareholding Ministers must be kept informed of any significant proposed expenditure, including details of the anticipated benefit to the entity and the State, prior to the signing of binding contracts. This should occur primarily through each entity's Statement of Corporate Intent (SCI) or Operational Plan (OP) (see Section 5.0 for reporting requirements).

3.7 Specific categories of expenditure

The board-approved policy must have regard to specific categories of expenditure as outlined below. All expenditure must consider the entity's publicly-owned status, regulatory environment and obligations, and the nature of the markets in which it operates. Expenditure must be well-justified and deliver genuine commercial, strategic or organisational benefits to the entity, the State and the communities in which the entity operates.

3.7.1 Sponsorships

Sponsorships, grants and other direct funding must consider the entity's publicly-owned status, and must only be provided to groups, organisations and activities based in, or operating out of, the local and regional communities in which the entity operates. Where such expenditure relates to the entity's operations, it must be genuinely aligned with the entity's commercial, strategic or organisational priorities and deliver value for money.

3.7.2 Memberships

Memberships must consider the entity's publicly-owned status, be genuinely aligned with the entity's commercial, strategic and operational priorities or their regulatory environment and obligations, and be cost-effective. Where multiple membership tiers are available, the lowest-cost option that meets operational needs and delivers the required benefits to the entity must be selected.

3.7.3 Advertising

Advertising must be genuinely aligned with the entity's operations, priorities or regulatory obligations, and deliver value for money.

3.7.4 Donations

Donations must align with community expectations, and deliver genuine benefits to the communities in which the entity operates.

3.7.5 Corporate entertainment and hospitality

Corporate entertainment and hospitality must align with community expectations, and must not be used as substitutes for business meetings. Additionally, entities must be mindful of per-head expenditure, ensuring it remains within reasonable limits considering the nature, purpose and intended outcome of the activity. Care must be taken to avoid any actual, perceived and potential conflicts of interest when providing hospitality.

Reporting on corporate entertainment and hospitality must also include expenditure associated with employee events, such as end-of-year functions, conferences and award ceremonies.

3.7.6 Other related activities

This includes expenditure not categorised above.

4.0 Receiving hospitality

GOCs must have a separate board-approved policy in place with respect to the receipt of hospitality, including gifts and entertainment.

When receiving hospitality, care must be taken to avoid any actual, perceived and potential conflicts of interest. It is particularly important to ensure that acts of hospitality are not interpreted as incentives for commercial transactions or other decisions, and that such acts are in line with community expectations.

Transparency, accountability and integrity must be upheld at all times, and the board-approved policy must outline the procedures and controls necessary to achieve these outcomes.

5.0 Reporting

The reporting of expenditure for sponsorships, memberships, advertising, donations, corporate entertainment and hospitality must be incorporated into each entity's SCI or OP, quarterly reporting to shareholding Ministers, and Annual Report.

5.1 Reporting templates

To ensure consistency in reporting across entities, Tables 1 to 5 below must be completed in accordance with the following instructions. All reported amounts should be exclusive of GST.

5.1.1 Statement of Corporate Intent / Operational Plan

Table 1 (Expenditure by category)

- Activities costing over $5,000:
  - Provide a description and outline the benefits of each activity
  - Provide the budgeted and estimated actual expenditure for the current year, if applicable
  - Provide the budgeted expenditure for the SCI / OP year
  - Break down the budgeted expenditure for the SCI / OP year by quarters
- Activities costing below $5,000:
  - Provide the aggregated expenditure for each category
- Total expenditure:
  - Provide the combined expenditure of all activities costing over $5,000 and below $5,000 for each category
  - Provide the total aggregated expenditure across all categories.

Table 2 (Corporate entertainment and hospitality activities costing below $5,000)

- Provide a description of corporate entertainment and hospitality activities costing below $5,000 by category (e.g. employee events, board events, etc.), and indicate the number of activities within each category
- Provide the budgeted and estimated actual expenditure for the current year, if applicable
- Provide the budgeted expenditure for the SCI / OP year
- Break down the budgeted expenditure for the SCI / OP year by quarters
- Provide the total aggregated expenditure.

5.1.2 Quarterly reporting

Table 3 (Expenditure by category)

- Provide the budgeted and actual expenditure for both the current quarter and the year-to-date (YTD)
- Break down the actual expenditure by quarters
- Provide the total aggregated expenditure across all categories.

Table 4 (Individual activities costing over $5,000)

- Provide a description and outline the benefits of each activity costing over $5,000 in the quarter
- Provide the budgeted and actual expenditure for each activity
- Provide the total aggregated expenditure across all categories.

5.1.3 Annual Report

Table 5 (Corporate entertainment and hospitality activities costing over $5,000)

- Provide details of each corporate entertainment and hospitality activity costing over $5,000, including the name, date and cost of the activity
- Provide the total aggregated expenditure
- If no individual corporate entertainment or hospitality activity exceeded $5,000 during the financial year, include the following statement: "[Entity Name] did not hold any corporate entertainment or hospitality event during 20xx–xx which cost more than $5,000."

Table 1 Statement of Corporate Intent / Operational Plan (Expenditure by category)

Activity	Description and benefit for each activity >$5,000	[Current FY] Budget $	[Current FY] Est. Actual $	[SCI/OP FY] Budget $	[SCI/OP FY] Quarterly Budget[1] ($)			
					Sept	Dec	Mar	Jun
Sponsorships								
e.g. ABC	TBC							
e.g. DEF	TBC							
Total over $5,000								
Total below $5,000								
Total Sponsorships								
Memberships								
e.g. ABC	TBC							
e.g. DEF	TBC							
Total over $5,000								
Total below $5,000								
Total Memberships								
Advertising								
e.g. ABC	TBC							
e.g. DEF	TBC							
Total over $5,000								
Total below $5,000								
Total Advertising								
Donations								
e.g. ABC	TBC							
e.g. DEF	TBC							
Total over $5,000								
Total below $5,000								
Total Donations								
Corporate entertainment and hospitality								
e.g. ABC	TBC							
e.g. DEF	TBC							
Total over $5,000								
Total below $5,000								
Total Corporate entertainment								
Other related activities								

Activity	Description and benefit for each activity >$5,000	[Current FY] Budget $	[Current FY] Est. Actual $	[SCI/OP FY] Budget $	[SCI/OP FY] Quarterly Budget[1] ($)			
					Sept	Dec	Mar	Jun
e.g. ABC	TBC							
e.g. DEF	TBC							
Total over $5,000								
Total below $5,000								
Total Other related activities								
Total expenditure								

Note:

1. Quarterly figures must be presented on a non-cumulative basis.

Table 2 Statement of Corporate Intent / Operational Plan (Corporate entertainment and hospitality activities costing below $5,000)

Type of activity	Number of activities	[Current FY] Budget $	[Current FY] Est. Actual $	[SCI/OP FY] Budget $	[SCI/OP FY] Quarterly Budget[1] ($)			
					Sept	Dec	Mar	Jun
e.g. ABC	TBC							
e.g. DEF	TBC							
Total expenditure								

Note:

1. Quarterly figures must be presented on a non-cumulative basis.

Table 3 Quarterly reporting (Expenditure by category)

Activity	[Current Quarter] Budget $	[Current Quarter] Actual $	[Current FY] YTD Budget $	[Current FY] YTD Actual $	[Current FY] Quarterly Actual[1] ($)			
					Sept	Dec	Mar	Jun
Sponsorships								
Memberships								
Advertising								
Donations								
Corporate entertainment and hospitality								
Other related activities								
Total expenditure								

Note:

1. Quarterly figures must be presented on a non-cumulative basis.

Table 4 Quarterly reporting (Individual activities costing over $5,000)

Activity	Description and benefit for each activity >$5,000	[Current Quarter] Budget $	[Current Quarter] Actual $
Sponsorships			
e.g. ABC	TBC		
e.g. DEF	TBC		
Total over $5,000			
Memberships			
e.g. ABC	TBC		
Total over $5,000			
Advertising			
e.g. ABC	TBC		
Total over $5,000			
Donations			
e.g. ABC	TBC		
Total over $5,000			
Corporate entertainment and hospitality			
e.g. ABC	TBC		
Total over $5,000			
Other related activities			
e.g. ABC	TBC		
Total over $5,000			
Total expenditure			

Table 5 Annual Report (Corporate entertainment and hospitality activities costing over $5,000)

Activity	Date	[Current FY] Actual $
e.g. ABC		
e.g. DEF		
Total expenditure		

Insert the following statement if no individual activities over $5,000 occurred during the year: "[Entity Name] did not hold any corporate entertainment or hospitality event during 20xx–xx which cost more than $5,000."

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