

Sponsorship Guideline



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Purpose

These guidelines support officers in the department and schools to enter into and provide appropriate sponsorship arrangements while complying with the [Sponsorship procedure](#).

Sponsorship

Sponsorship is the right to associate a sponsor's name, product or services with the sponsored initiative, in return for negotiated and specific benefits such as cash or in-kind support or promotional opportunities.

Sponsorship **does not**:

- include purchasing or procurement arrangements.
- include [donations and bequests](#), philanthropic gestures, scholarships, prizes or gifts, which impose no obligations on the receiver and offer little or no return to the donor. A sponsor expects to receive a reciprocal benefit beyond a modest acknowledgment.
- include selling goods or services.
- Include fundraising.

Sponsorship **is not** provided to individuals. The provision of funding to enable staff to attend training courses, personal development opportunities or other such activities is also not considered sponsorship. In this context, sponsorship **does not** include students canvassing for funds ('being sponsored') for school or other activities.

Core sponsorship principles

The Sponsorship procedure aligns to the key principles of the [Queensland Government Sponsorship Policy](#):

- Alignment with Queensland Government priorities
- Transparency
- Value for money
- Consultation and collaboration
- Ethical behaviour and fair dealing
- Appropriate activity and association
- Appropriate sponsorship benefits
- Appropriate authorisation

- Management
- Reporting.

Care should be taken before entering into a sponsorship agreement with any person or organisation that is:

- tendering for, or likely to tender for, future significant departmental contracts, so as to avoid perceptions of bias in granting a contract
- a competitor to an existing sponsor, if it is contrary to an agreement with the existing sponsor
- a friend, relative or business associate. In such cases, you must declare a conflict of interest in accordance with the [Conflict of interest procedure](#) and also discuss such arrangement with your supervisor or contact Integrity and Employee Relations by emailing integrity@qed.qld.gov.au or calling 1800 468 253 for advice.

Acceptable sponsorship recognition

Acceptable incoming sponsorship recognition may include:

- acknowledgement of sponsors in school newsletters and yearbooks acknowledging their support of a program, event or initiative
- appropriate acknowledgement of their support of a program, event or initiative on a school, or departmental social media platform
- acknowledgment on initiative collateral, including banners, posters or invitations
- letter or certificate of appreciation presented to a sponsor
- name or logo on signs or school sports uniforms, subject to agreement by the school community and Principal / Executive Principal.
- attendance of a representative(s) of a sponsor at school or departmental functions and the opportunity to make an address or present awards
- acknowledgment in speeches of sponsor's support of a school's extra-curricular program, event or initiative.

In-kind or 'contra' sponsorship

In-kind or 'contra' sponsorship is the provision or receipt of goods or services to support or enhance an initiative. This practice is acceptable provided:

- parties agree on a fair and justifiable value (current market value) for items

- value of items is included in total value of sponsorship agreement
- benefits are for the organisation and not individuals organising sponsorship or sponsored initiative
- processes are properly documented and managed
- where goods are foods or drinks provided to school students, their supply is guided by [Smart Choices, Healthy Food and Drink Supply Strategy for Queensland Schools](#).

The department does not accept goods that are not of a satisfactory standard, simply because they are ‘free’ or ‘offered’. This does not constitute value for money.

These arrangements are liable for GST.

Food and drinks of minimal nutritional value

Any sponsorship arrangements in state schools should be consistent with Smart Choices – Healthy Food and Drink Supply Strategy for Queensland Schools. This includes sponsorship arrangements which involve direct access to food or drinks, the use of vouchers to promote food or drinks, and images, names or logos synonymous with the sale of food or drinks of minimal nutritional value. When considering sponsorship proposals involving foods or drinks, schools should act cautiously and consider the guiding principles for applying Smart Choices in the school environment as documented [Smart Choices@school events](#).

Determining value for money

Value for money is determined by a number of factors including:

- strategic benefits and risks, if any, of proposed arrangement
- relevance of offer to the department and/or school
- quality of product and its benefits
- time and resources devoted to negotiating and managing sponsorship
- monetary value of goods.

Donations by elected members, local, state and federal

Elected Members of Parliament (MP) are permitted to donate items to schools in their electorate or ward. Donated items could include awards or items such as tents and eskys for use at events. These items must not display 'sponsored by' messages and should be consistent with the political [advertising guidelines](#) (link <https://ppr.qld.gov.au/pp/advertising-procedure>) providing MP contact details only without any political slogans, content or logos.

An Elected Member may also donate cash to the school's P&C. However, the Elected Member must not receive any marketing, promotion or other benefits for the donation they provide to schools.

Schools can find more information on donations in the [Donations and bequests procedure](#).

Political candidates are not permitted to donate items to schools.

According to the DoE Standard of Practice, 'Donations may be accepted on behalf of the department for departmental use, but must be registered in accordance with the requirements of Part 2, of the Financial and Performance Management Standard 2009.

Advertisements that provide the contact details for local, state and federal elected members are permissible in schools and should also follow the political advertising guidelines as outlined in the [Advertising procedure](#).

Gifts

A [gift, donation or a bequest](#) is different from a sponsorship. A donation should impose no obligations on the recipient and should offer little or no return to the donor. A bequest is a form of donation, to be utilised for a specific purpose as directed by the benefactor.

An employee should not accept a gift or benefit that affects, is likely to affect or could be perceived to affect the performance of their official duties. Gifts or benefits accepted by an employee remain the property of the agency unless the delegated officer determines it is appropriate for the recipient to retain the gift or benefit. If a sponsor offers you a gift or hospitality at an event, it needs to be managed in line with the [Gifts and benefits procedure](#).

Recording

Records of all sponsorship agreements must be kept including:

- all details of all agreements, including those \$10 000 or less and in-kind
- evidence that other organisations were given the opportunity to offer sponsorship (unless there were grounds for this not to occur)
- any conflict of interest declarations, management strategies and reviews
- all proposals and assessment processes

- business case approval (Regional and Central Offices only)
- all budget and financial commitments
- all transfers of goods and services, supported by relevant taxation invoices
- approved use or application of sponsorship benefits
- a copy of agreements, including letters of agreement
- details of risks, benefits and costs associated with agreements, giving consideration to value of proposed agreements.

Records should be stored according to the department's [Information asset and recordkeeping procedure](#).

Goods and Services Tax (GST)

When determining value for money for sponsorship arrangements, be aware that such arrangements may have GST implications and that revenue from an arrangement should meet any GST liability. The department's Corporate Taxation Unit can provide advice on GST (taxhelp.finance@qed.qld.gov.au). In addition, the Executive Director, SCE can provide advice on determining market value.

GST may not be applicable if sponsorship is paid to a P&C Association. Advice on this can be obtained from Parents and Citizens' Association (P&C) and/or the department's Corporate Taxation Unit.

There may be circumstances where GST does not apply to the sponsorship:

- The organisation or recipient of the cash or in-kind contribution is not GST registered; or
- The recipient is a not for profit organisation and has elected to treat the fund raising event as input taxed (no GST is charged on supplies and GST cannot be claimed on purchases/expenses).

For further information on taxation issues please contact the [taxation team](#).

Display of Queensland Government or school emblem or logo

Whenever the Queensland Government or school emblem or logo is displayed as part of a joint acknowledgment or promotion, it should be of similar or greater size to that used by commercial partners. SCE branch can be consulted on appropriate use of logos in sponsorship arrangements.

Evaluation

Sponsorship arrangements must be evaluated by the responsible officer (Regional and Central office only).

Sponsorship evaluation templates may be found here:

- [Outgoing – Evaluation and recommendation report](#) (Qld Govt employees only)
- [Incoming – Sponsor evaluation report](#) (Qld Govt employees only).

Additional definitions

Appropriate acknowledgement	Sponsors' level of acknowledgment should be in proportion to their investment. A low value sponsor should receive a less prominent acknowledgment than a sponsor of greater value.
Donation or bequest	Donations or bequests may be offered as money, goods (for example, land, equipment, teaching and learning resources) or services. For a payment to be considered to be a donation: <ul style="list-style-type: none"> • there must be no obligation for the donor to make the payment; and • the donor must not receive any material benefit. For more information see the Donations and bequests procedure .
Fundraising	The process of gathering voluntary contributions of money or other resources by requesting donations from individuals, businesses, charitable foundations, or governmental agencies. Fundraising is separate to sponsorship and is not covered by this procedure. For information please refer to the Fundraising procedure