



# Procedure

## Sponsorship

Version effective: 04/01/2021

Version: 3.3

### Audience

Department-wide

### Purpose

This procedure details the steps required to ensure Department of Education (DoE) sponsorship activity is undertaken in an open, transparent, fair and responsible manner and is underpinned by the [Queensland Government Sponsorship framework](#) (Qld Govt employees only).

It is provided to help guide outgoing and incoming sponsorship activities undertaken by departmental units and schools.

### Overview

Sponsorship is the association of a sponsor's name, logo, products or services with the sponsored organisation's service, product or activity. This is in return for negotiated and specific benefits such as cash or in-kind support or promotional opportunities.

Sponsorship may be provided by the department (outgoing) or received (incoming).

The department acknowledges that appropriate sponsorship activity can generate significant benefits for all parties. It also acknowledges that inappropriate activity can damage a school, department or the Queensland Government's brand and public image.

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, or likely to jeopardise existing sponsorship
- deemed to not have an appropriate association with the department or education
- a friend, relative or business associate. In such cases, you must declare a conflict of interest and, if practical, withdraw from the decision-making process and pass decision to another person. Individuals should contact the Ethical Standards Unit if they have any conflicts of interest by emailing [ethicalstandards@ged.qld.gov.au](mailto:ethicalstandards@ged.qld.gov.au).



If the proposed sponsorship involves any of the following, it must be referred to Strategic Communication and Engagement branch (SCE):

- is a joint sponsorship arrangement with other Queensland Government departments/agencies
- involves one DoE unit sponsoring an initiative managed by another DoE unit, sponsoring a school or any organisation the department regulates
- has the potential to be controversial
- involves activities that may be high risk
- [involves naming rights](#)
- is a first of its kind for the department
- involves significant events, or
- has state wide implications.

If in doubt, contact SCE.

**Acceptable sponsorship recognition may include:**

- notices via newspaper, radio, television or any other form of public media
- acknowledgment, complimentary advertising or a foreword from a sponsor in departmental or school publications, for example, in a school prospectus or magazine
- posters or other notices at school or departmental premises, or a sponsor's place of business
- lists of sponsors in school newsletters and yearbooks
- appropriately placed logo or sponsor message on the school website (i.e. via a 'school sponsors' link)
- appropriate acknowledgement on a school, corporate or departmental initiative social media platform
- letter or certificate of appreciation presented to a sponsor
- name or logo on departmental signs or uniforms (e.g. school sports uniforms), subject to agreement by the school community and appropriate approval
- sign indicating name and/or logo of a sponsor, for the duration of a sponsored activity, or for an agreed period of time
- naming rights of events, equipment, materials or facilities, subject to appropriate approval
- attendance of a representative(s) of a sponsor at school or departmental functions and the opportunity to make an address or present awards at such functions
- acknowledgment in speeches.

**Unacceptable sponsor organisations would:**

- produce products that may be potentially harmful to the health of students, such as tobacco or alcohol. However, temporary marquees for the sale of alcoholic products are acceptable for school fetes, or other events that are targeted at the external community and conform to appropriate legislation and local laws
- have a public reputation that conflicts with the values of the department, such as those associated with questionable corporate practices (e.g. working conditions), or those associated with discriminatory attitudes (e.g. racist or sexist attitudes)



- be involved in the sex or gaming industry, however, organisations that receive grants or donations derived from the gambling industry, such as the Gambling Community Benefit Fund, are acceptable
- be a political party or religion
- restrict the department or school from handling products or services of a competitor or require the purchase of a product or service from a sponsor
- force the school, students or parents to only purchase from one supplier.

**Unacceptable sponsorship would:**

- be contrary to the ethos, values and purpose of the department
- be discriminatory, obscene or degrading
- incite people to commit illegal acts or violate laws
- promote tobacco products, alcohol, drugs, the sex industry, gaming and gambling, or religion
- promote the services of high interest short-term loans, commonly known as 'payday lending'
- involve politicians, political parties, political organisations and political aspirants
- involve individuals
- promote or condone alcohol consumption or drink driving by young people
- portray violence, undue aggression, and menacing or horrific elements likely to disturb children and young people or likely to disturb people in general
- use sexual overtones to advertise products or services or be otherwise objectionable or offensive
- conflict with the core business of the department
- involve an endorsement of products or services
- be targeted at students and made available on student lesson pages available on departmental or school intranet sites
- not be consistent with any existing policies or key strategies of the department or Queensland Government
- conflict with events and initiatives of the Queensland Government
- include an unsolicited offer of a gift, benefit or where benefits will only be accrued upon indirect supply of contact details of students, their parents or guardians, endorsement or from goods purchased
- involve a sponsorship fee that will be used to provide sponsorship or a grant to a third party
- compromise privacy including providing personal information about students, parents/guardians, staff or other members of a school community to any organisation not authorised to access this information
- involve students providing personal information in order to access services provided by a company
- involve acceptance of a sponsor's products or services as a condition of an individual student's participation in sponsored activities
- be where the school receives a commission or incentive from the sale of an organisation's goods or services. This is considered to be product endorsement
- promote food or drinks that are not aligned with the intent of [Smart Choices, Healthy Food and Drink Supply Strategy for Queensland Schools](#), including those items which are classified as 'red' under the strategy.



## Ethical behaviour and fair dealing

Officers undertaking activities in relation to sponsorship must:

- disclose conflicts of interest between their private interests and public duties
- ensure any gifts received are recorded in the appropriate gift registry in accordance with the applicable departmental procedure
- not entertain approaches from sponsors or sponsorship recipients that might be interpreted as attempts to influence the sponsorship evaluation process
- maintain confidentiality in all dealings
- maintain high standards of accountability
- apply systems and procedures that produce an open, equitable and efficient approach to sponsorship
- report all sponsorship activities to SCE.

Two examples of unethical behaviour in the context of sponsorship are:

- entering into sponsorship agreements for personal gain
- creating the impression that the provision of sponsorship funding is a requirement for future business dealings with the department.

## Responsibilities

### School staff:

- refer all sponsorship proposals to your Principal.

### Queensland State School Principals/Executive Principals:

- ensure familiarity and compliance with this Procedure. Use the [Sponsorship and fundraising checklist for schools and Parents and Citizens' Associations](#) to help assess suitability of sponsorship proposals
- ensure familiarity and compliance with the process for 'Providing and receiving sponsorship (Queensland State Schools)'
- consult the school community including the P&C Association and School Council, and Regional Office, before seeking sponsorship opportunities
- consult the Executive Director, SCE regarding arrangements valued at more than \$10 000 (GST exclusive) or where such sponsorship may be high risk or controversial
- authorise and sign sponsorship agreements in accordance with the Instrument of authorisation
- ensure the process followed and any final arrangement would withstand critical public scrutiny
- document all relevant aspects of the sponsorship initiative including assessment, selection and evaluation, authorise appropriately, and file locally.

### Parents and Citizens' Associations and School Councils:

- use the [Sponsorship and fundraising checklist for schools and Parents and Citizens' Associations](#) to help assess suitability of sponsorship proposals



- ensure the process followed and any final arrangement would withstand critical public scrutiny
- refer all proposals to your school Principal.

### **Regional Directors:**

- ensure familiarity and compliance with this Procedure and the [Queensland Government Sponsorship framework](#) (Qld Govt employees only)
- ensure familiarity and compliance with the process for 'Providing sponsorship (Regional Offices)' and 'Receiving sponsorship (Regional Offices)'
- obtain authorisation to proceed with Regional Office sponsorship arrangements via a Briefing Note and business case, endorsed by the Executive Director SCE, to the Director-General. This in-principle agreement is to occur before seeking sponsorship opportunities regardless of value or whether the department is providing/receiving cash or in-kind support
- authorise and sign individual sponsorship agreements in accordance with the Instrument of authorisation.
- ensure any final arrangement would withstand critical public scrutiny
- document all relevant aspects of the sponsorship initiative including assessment, selection and evaluation, authorise appropriately, and file locally
- report all sponsorship activity to SCE.

### **Directors, Executive Directors, Assistant Directors-General and Deputy Directors-General:**

- ensure familiarity and compliance with this Procedure and the [Queensland Government Sponsorship framework](#) (Qld Govt employees only)
- ensure familiarity and compliance with the Process for 'Providing sponsorship (DoE)' and 'Receiving sponsorship (DoE)'
- approval to proceed with sponsorship and the signing of sponsorship agreements must be in accordance with the Instrument authorisation (e.g. Directors and Executive Directors must obtain authorisation to proceed with the sponsorship arrangement via a Briefing Note and business case, endorsed by the Executive Director SCE, to the relevant Assistant Director-General or Deputy Director-General. This in-principle agreement is to occur before seeking sponsorship opportunities regardless of value or whether the department is providing/receiving cash or in-kind support)
- ensure the process followed and any final arrangement would withstand critical public scrutiny
- document all relevant aspects of the sponsorship initiative including assessment, selection and evaluation, authorise appropriately, and file locally
- report all sponsorship activity to SCE.

### **Executive Director, Strategic Communication and Engagement:**

- consider and assess proposals forwarded by Principals, Central Office Directors and Regional Directors for advice
- advise Principals, Central Office Directors or Regional Directors, and relevant delegates, of the outcome of all proposals submitted for advice



- consider and endorse Briefing Notes put forward for Assistant Director-General, Deputy Director-General and Director-General approval
- authorise any state wide media releases generated by sponsor recipients
- sign incoming and outgoing sponsorship agreements for SCE managed initiatives in accordance with the Instrument of authorisation
- maintain a register of all cash and in-kind sponsorship, both incoming and outgoing, and provide an annual report of all non-school sponsorships to the Department of the Premier and Cabinet.

### Director-General of Education:

- consult with the Minister for Education and, as appropriate, other key stakeholders, on proposals that have the potential to be controversial, are first of their kind for the department, or involve outgoing sponsorship of significant events and/or events requiring Cabinet Budget Review Committee approval
- review and authorise business cases granting in-principle agreement
- authorise incoming sponsorship proposals, following consideration of advice provided by the Executive Director, SCE in accordance with the Instrument of authorisation
- authorise outgoing sponsorship proposals that:
  - are not new significant events
  - do not require Cabinet Budget Review Committee approval.

## Process

### Providing and receiving sponsorship (Queensland State Schools):

1. identify sponsorship opportunities
2. refer to the [Sponsorship and fundraising checklist for schools and Parents and Citizens' Associations](#) to help assess suitability of sponsorship proposals
3. ensure sponsorship is not being provided to or received from the department, another government entity, an organisation the department regulates or an organisation tendering or likely to tender for the supply of goods and services to the school or department
4. analyse risks, costs and benefits
5. consult the school community including the P&C Association and School Council, and Regional Office
6. consult the Executive Director, SCE regarding arrangements valued at more than \$10 000 (GST exclusive) or where such sponsorships may be high risk or controversial
7. consult with Information Management Services Branch if computer equipment and/or services are a major element of sponsorship
8. for outgoing sponsorship assess proposals received against alignment with school, departmental or government priorities
9. for incoming sponsorship, develop a [sponsorship proposal](#) (Qld Govt employees only) detailing the initiative, target audience, sponsorship entitlements, sponsorship packages and prices, and distribute to potential sponsors



10. sponsorship valued at greater than \$250 000 and up to \$750 000 (including GST) must be approved by the relevant Regional Director
11. prepare the sponsorship agreement using the relevant template:
  - \$10 000 (GST exclusive) or less ([school sponsorship offer form for sponsorships](#))
  - More than \$10 000 (GST exclusive) ([outgoing sponsorship agreement](#))
  - More than \$10 000 (GST exclusive) ([incoming sponsorship agreement](#)).
12. provide two copies of the sponsorship agreement to the organisation for signing first. These are then returned to the school and signed by the Principal, up to [finance delegation](#). For amounts greater than \$250 000 and up to \$750 000, sponsorship agreements must be signed by your Regional Director. Once fully signed, one copy is to be sent to the organisation, the other retained by the school (if completing via email, please ensure that all pages are scanned and emailed back to the school, not just the signature page)
13. for schools receiving sponsorship please provide the sponsor organisation a [sponsorship received evaluation report](#) (Qld Govt employees only) following the completion of the sponsored initiative. Schools providing sponsorship must request a report from the sponsored organisation outlining how the sponsorship benefits were delivered and a summary of how the objectives of the initiative were achieved
14. report all sponsorships greater than \$10 000 (GST exclusive) to [SCE branch by email](#) ([sponsorship@qed.qld.gov.au](mailto:sponsorship@qed.qld.gov.au)).

### Providing sponsorship (Regional Offices):

1. advise SCE who will notify the Queensland Government Sponsorship Network
2. contact SCE if sponsorship is to be provided to a DoE unit
3. assess the sponsorship against alignment with departmental or government priorities
4. analyse the risks, costs and benefits
5. obtain authorisation to proceed with sponsorship via a Briefing Note and business case, endorsed by the Executive Director SCE, to the Director-General. This in-principle agreement is to occur before seeking sponsorship opportunities regardless of value or whether the department is providing/receiving cash or in-kind support
6. determine outgoing sponsorship arrangements and advise organisation(s) of outcome
7. prepare the sponsorship agreement using the relevant template:
  - \$10 000 (GST exclusive) or less requires an [outgoing letter of agreement](#)
  - more than \$10 000 (GST exclusive) requires an [outgoing sponsorship agreement](#).
8. provide two copies of the sponsorship agreement to the organisation for signing first. These are then returned to the actioning area and signed according to [finance delegation](#). One fully signed copy is to be returned to the sponsored organisation, the other retained by the department (if completing via email, please ensure that all pages are scanned and emailed back to the department, not just the signature page)
9. file the fully signed sponsorship letter of agreement/sponsorship agreement locally in an electronic records management system (HPE Records Manager)



10. report all sponsorship to [SCE](#) by email ([sponsorship@qed.qld.gov.au](mailto:sponsorship@qed.qld.gov.au))
11. the sponsored organisation must provide a report outlining how the sponsorship benefits were delivered and a summary of how the objectives of the initiative were achieved
12. Complete [evaluation and recommendation](#) (Qld Govt employees only) of the sponsorship.

### Receiving sponsorship (Regional Offices):

1. identify sponsorship opportunities
2. analyse risks, costs and benefits
3. obtain authorisation to proceed with sponsorship via a Briefing Note and business case, endorsed by the Executive Director SCE, to the Director-General. This in-principle agreement is to occur before seeking sponsorship opportunities regardless of value or whether the department is providing/receiving cash or in-kind support
4. develop a [sponsorship proposal](#) (Qld Govt employees only) detailing the initiative, target audience, sponsorship entitlements, sponsorship packages and prices, and distribute to potential sponsors
5. ensure sponsorship is not being received from an organisation the department regulates, from a state school, or an organisation tendering or likely to tender for the supply of goods and services to the department
6. contact [SCE](#) if sponsorship is to be received from a departmental unit or another government entity ([sponsorship@qed.qld.gov.au](mailto:sponsorship@qed.qld.gov.au))
7. seek acceptance of incoming sponsorship offers
8. prepare the sponsorship agreement using the relevant template:
  - \$10 000 (GST exclusive) or less requires an [incoming letter of agreement](#)
  - more than \$10 000 (GST exclusive) requires an [incoming sponsorship agreement](#).
9. provide two copies of the sponsorship agreement to the sponsor organisation for signing first. These are then returned to the relevant area and signed according to [finance delegation](#). One fully signed copy is to be returned to the sponsor, the other retained by the department (if completing via email, please ensure that all pages are scanned and emailed back to the department, not just the signature page)
10. file the fully signed sponsorship letter of agreement/sponsorship agreement locally in an electronic records management system (HPE Records Manager)
11. report all sponsorship to [SCE](#) by email ([sponsorship@qed.qld.gov.au](mailto:sponsorship@qed.qld.gov.au))
12. Send sponsor a [feedback questionnaire](#) (Qld Govt employees only)
13. prepare a [sponsorship received evaluation report](#) (Qld Govt employees only) for the sponsoring organisation.

### Providing sponsorship (Central Office):

1. advise SCE who will notify the Queensland Government Sponsorship Network
2. ensure sponsorship is not being provided to an organisation the department regulates, to a state school, or to an organisation tendering or likely to tender for the supply of goods and services to the department





3. contact [SCE](#) if sponsorship is to be provided to a departmental unit or another government entity ([sponsorship@qed.qld.gov.au](mailto:sponsorship@qed.qld.gov.au))
4. assess the sponsorship against alignment with departmental or government priorities
5. analyse the risks, costs and benefits
6. obtain authorisation to proceed with sponsorship via a Briefing Note and business case, endorsed by the Executive Director SCE, to the relevant Assistant Director-General or Deputy Director-General. This in-principle agreement is to occur before seeking sponsorship opportunities regardless of value or whether the department is providing/receiving cash or in-kind support
7. determine outgoing sponsorship arrangements and advise organisation(s) of outcome
8. prepare the sponsorship agreement using the relevant template:
  - a. \$10 000 (GST exclusive) or less requires an [outgoing letter of agreement](#)
  - b. more than \$10 000 (GST exclusive) requires an [outgoing sponsorship agreement](#).
9. provide two copies of the sponsorship agreement to the organisation for signing first. These are then returned to the actioning area and signed according to [finance delegation](#). One fully signed copy is to be returned to the sponsored organisation, the other retained by the department (if completing via email, please ensure that all pages are scanned and emailed back to the department, not just the signature page)
10. file the fully signed sponsorship letter of agreement/sponsorship agreement locally in an electronic records management system (HPE Records Manager)
11. report all sponsorship to [SCE](#) by email ([sponsorship@qed.qld.gov.au](mailto:sponsorship@qed.qld.gov.au))
12. the sponsored organisation must provide a report outlining how the sponsorship benefits were delivered and a summary of how the objectives of the initiative were achieved
13. Complete [evaluation and recommendation](#) (Qld Govt employees only) of the sponsorship.

### Receiving sponsorship (Central Office):

1. identify sponsorship opportunities
2. analyse risks, costs and benefits
3. obtain authorisation to proceed with sponsorship via a Briefing Note and business case, endorsed by the Executive Director SCE, to the relevant Assistant Director-General or Deputy Director-General. This in-principle agreement is to occur before seeking sponsorship opportunities regardless of value or whether the department is providing/receiving cash or in-kind support
4. develop a [sponsorship proposal](#) (Qld Govt employees only) detailing the initiative, target audience, sponsorship entitlements, sponsorship packages and prices, and distribute to potential sponsors
5. ensure sponsorship is not being received from an organisation the department regulates, from a state school, or an organisation tendering or likely to tender for the supply of goods and services to the department
6. contact [SCE](#) if sponsorship is to be received from a departmental unit or another government entity ([sponsorship@qed.qld.gov.au](mailto:sponsorship@qed.qld.gov.au))
7. seek acceptance of incoming sponsorship offers



8. prepare the sponsorship agreement using the relevant template:
  - a. \$10 000 (GST exclusive) or less requires an [incoming letter of agreement](#)
  - b. more than \$10 000 (GST exclusive) requires an [incoming sponsorship agreement](#).
9. provide two copies of the sponsorship agreement to the sponsor organisation for signing first. These are then returned to the relevant area and signed according to [finance delegation](#). One fully signed copy is to be returned to the sponsor, the other retained by the department (if completing via email, please ensure that all pages are scanned and emailed back to the department, not just the signature page)
10. file the fully signed sponsorship letter of agreement/sponsorship agreement locally in an electronic records management system (HPE Records Manager)
11. report all sponsorship to [SCE](#) by email ([sponsorship@qed.qld.gov.au](mailto:sponsorship@qed.qld.gov.au))
12. send the sponsor a [feedback questionnaire](#) (Qld Govt employees only)
13. prepare a [sponsorship received evaluation report](#) (Qld Govt employees only) for the sponsoring organisation.

### 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.

### Commercial billboard advertising

Commercial billboard advertising greater than four square metres is not permissible at Queensland State Schools. The only exception is existing billboards already erected at individual sites prior to the implementation of this procedure.

### Food and drinks of minimal nutritional value

Any sponsorship arrangements in state schools should be consistent with [Smart Choices – the Healthy Food and Drink Supply Strategy for Queensland Schools](#). This includes sponsorship and fundraising 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 advertising and marketing 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](#).

### Regulators and sponsorship

Agencies with regulatory or inspectoral responsibilities should neither seek nor accept sponsorship from individuals or organisations that are, or are likely to be, subject to regulation or inspection during the term of the sponsorship agreement.

Where an agency considers a sponsorship agreement with an organisation it may regulate to be appropriate due to exceptional circumstances, Ministerial authorisation is required in advance to enter sponsorship negotiations.

Similarly, corporate sponsorship of government research and vice versa, has the potential to be controversial and damaging to the agency. Processes to ensure the integrity of the research must be clearly established and

documented. These may include having the research supervised by an independent third party, such as a university, to ensure its integrity.

Sponsorship may be terminated if occasions arise when the department's sponsorship and regulatory interests conflict. Seek advice from SCE before undertaking this type of sponsorship.

## Sponsorship and purchasing

Purchasing and sponsorship activities of agencies should not influence decisions relating to each other. Responsible officers should discourage any perception that providing sponsorship is a pre-requisite for doing business with government, or that providing sponsorship to a corporation implies an advantage in government purchasing decisions.

Sponsorship agreements should contain a statement that highlights the independence and separation of purchasing and sponsorship decisions. It is important that decision-making processes are transparent and documented.

## Recording

Records of all sponsorship agreements should be kept locally, including:

- basic details of all agreements, including those \$10 000 or less and in-kind
- evidence that other organisations were given the opportunity to compete (unless there were grounds for this not to occur)
- all proposals and selection processes
- business case approval
- 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 formal agreements, including letters of agreement
- details of risks, benefits and costs associated with agreements, giving consideration to value of proposed agreements.

## Evaluation

Sponsorship arrangements should be evaluated by the responsible officer. For sponsorship arrangements valued at \$10 000 (GST exclusive) or less, this may be an informal process, provided it is appropriately recorded. For arrangements valued at more than \$10 000 (GST exclusive) a formal process should be used. It is recommended that preparation of the evaluation report commences at the start of the sponsorship. Sponsorship evaluation templates may be found here:

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



## Determining value for money

Value for money is not purely price driven and should not be interpreted simply as the highest price when seeking sponsorship, or lowest price when providing sponsorship. Value for money is determined by a number of factors including:

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

## 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@ged.qld.gov.au](mailto:taxhelp.finance@ged.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 Queensland Council of P&C Associations and/or the department's Corporate Taxation Unit.

## Definitions

<b>Appropriate acknowledgement</b>	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.
<b>Appropriate sponsorship activity</b>	Appropriate sponsorship maintains or enhances public confidence in the department and the Queensland Government. For example, sponsor benefits and sponsored programs should be compatible with the ethos of the department.
<b>Appropriate association</b>	Refers to ensuring sponsorship activity is with organisations whose public image and products or services are compatible with the ethos of the department.
<b>Business Case</b>	Prior to incoming or outgoing departmental sponsorship agreements being signed a short business case must first be approved by the relevant authority (see Responsibilities). A business case outlines the risks, costs and benefits of proposed sponsorships. Refer to the <a href="#">sponsorship business case</a> template for further information.
<b>Commercial Billboard advertising</b>	Commercial billboard advertising refers to any signage advertising that is greater than four square metres and is not permissible in Queensland State Schools.
<b>Core funding</b>	Money provided by department or government for day-to-day operation of programs and delivery of budgeted services. Sponsorship funds received should be used to value-add to this existing funding, but not replace it.



<b>Donation or bequest</b>	<p>A gift, donation or a bequest is different from a sponsorship. A gift imposes no obligations on the recipient and offers 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.</p> <p>Gifts to a non-profit body are not consideration for a supply and GST does not apply.</p> <p>According to the <a href="#">DoE Standard of Practice</a>, 'Donations may be accepted on behalf of the department for departmental use, but must be registered in accordance with the requirements of <a href="#">Part 2, of the Financial and Performance Management Standard 2009</a> (DoE employees only).</p>
<b>Endorsement</b>	<p>Endorsement involves acting on behalf of a company to sell, recommend or promote a company, their products or services, or any other activity that could create a public perception that a school, other departmental unit or staff member is promoting or recommending an external organisation.</p> <p>Examples of product endorsement include a letter from a Principal to parents endorsing, recommending or promoting a company's products or services; or state school teachers providing favourable comment on a public website, where they identify themselves as departmental employees.</p> <p>Where departmental units (including schools) offer advertising opportunities via newsletters or other communication devices, they must ensure that all advertising arrangements are transparent, available to all acceptable organisations and do not suggest or imply endorsement. For the avoidance of doubt, all advertising should include the word 'Advertisement'.</p>
<b>Instrument of authorisation</b>	<p>The Minister's authorisation under the <i>Queensland Government Sponsorship Policy</i> for the specified officeholders to enter into sponsorship agreements, including applicable conditions and limitations.</p>
<b>Finance delegations</b>	<p>The financial delegations that apply to all central and regional office and school-based staff (see <a href="#">Finance delegations</a>)</p>
<b>Fundraising</b>	<p>Activities that aim to raise funds for the school which are not based on advertising or sponsorship. The same key principles outlined in this procedure also apply to fundraising. (See <a href="#">Sponsorship and fundraising checklist for schools and Parents and Citizens' Associations</a>)</p>
<b>Grant</b>	<p>A 'grant' is a generic term applied to funding or other incentives provided to individuals or bodies (including community groups, statutory bodies or commercial enterprises) that exhibit some, or all, of the following characteristics:</p> <ul style="list-style-type: none"> <li>• a transfer to a recipient which may be in return for compliance with certain terms and conditions</li> <li>• a transfer which may not directly give approximately equal value in return to the government (that is, there is a non-exchange transaction or subsidisation); and</li> </ul>

	<ul style="list-style-type: none"> <li>a recipient may have been selected on merit against a set of program-specific criteria.</li> </ul> <p>Source: Queensland Treasury, Financial Accountability Handbook, Volume 6, Grant Management</p>
<b>Naming rights</b>	<p>A form of sponsorship where a sponsor, in addition to sponsorship benefits, has negotiated to have their name added as a prefix to the sponsored activity.</p> <p>Naming rights in this context do not apply to naming of school buildings and facilities after a person, or persons, who have given meritorious service to school or public education.</p>
<b>Personal information</b>	<p>Personal information means information or an opinion, whether true or not, about an individual whose identity is apparent, or can reasonably be ascertained, from the information or opinion. This includes, but is not limited to name, telephone number, email address or home address of students, parents or staff.</p>
<b>Promotion or incentive schemes</b>	<p>Arrangements conducted by a company that are intended for commercial or other benefits, and which involve and reward students, teachers, schools or school systems for participating in such schemes.</p>
<b>Provision of goods in-kind</b>	<p>Instead of cash, some sponsors may prefer to provide goods or services, otherwise known as in-kind items. This may include event tickets, travel, press, radio and television coverage, as well as food, beverages and other consumer goods. This practice is acceptable provided:</p> <ul style="list-style-type: none"> <li>parties agree on a fair and justifiable value (current market value) for items</li> <li>value of items is included in total value of sponsorship agreement</li> <li>benefits are for the organisation and not individuals organising sponsorship or sponsored initiative</li> <li>processes are properly documented and managed</li> <li>accountability is maintained</li> <li>where goods are foods or drinks provided to school students, their supply is guided by <a href="#">Smart Choices, Healthy Food and Drink Supply Strategy for Queensland Schools</a>).</li> </ul> <p>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.</p>
<b>Signage advertising</b>	<p>Signage advertising includes posters, placards, notices, signs and advertising structures to which such advertising is affixed to, painted on, or supported by.</p>
<b>Significant events</b>	<p>Results in significant economic, social and environmental impacts for the host community and usually involves a high level of involvement from the government or community in which the event is staged. They will be events that generally</p>



	<p>have whole-of-government and/or state-wide implications. A significant event will meet one or more of the following criteria:</p> <ul style="list-style-type: none"> <li>• A significant contribution of additional government funding is required</li> <li>• There will be attendance of a significant number of international Heads of State, national or international Government Ministers or senior government officials</li> <li>• There is a requirement to coordinate a number of government agencies, including essential services</li> <li>• Event is considered to have a high risk for community and/or government.</li> </ul>
<p><b>Sponsorship</b></p>	<p>The association of the sponsor's name, logo, products or services with the sponsored organisation's service, product or activity. This is in return for negotiated and specific benefits such as cash or in-kind support or promotional opportunities. It involves a negotiated exchange and should result in tangible, material and mutual compensation for the principal parties to the arrangement. Sponsorship can take the form of cash and/or in-kind support.</p> <p>Sponsorship does not include an offer by a company to provide the school with monetary support after a predetermined dollar amount has been spent with the company or a quantity of products have been purchased. This is a purchasing arrangement and should be treated as such.</p> <p>In-kind or 'contra' sponsorship is the provision or receipt of goods or services to support or enhance an initiative at a reduced rate or free of charge. These arrangements are also liable for GST.</p> <p>Incoming sponsorship is when a department or agency receives sponsorship monies from another party for an initiative and/or event.</p> <p>Outgoing sponsorship is when a department provides sponsorship monies to another party for an initiative and/or event.</p> <p>Sponsorship <b>does not</b> include monies paid through a bidding process to attract events.</p> <p>Sponsorship <b>does not</b> include donations, philanthropic gestures, bequests 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.</p> <p>Sponsorship <b>does not</b> include purchasing or selling goods or services for value, including advertising space, editorial comment or advertorials.</p> <p>Sponsorship <b>is not</b> 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.</p>



	<p>In this context, sponsorship <b>does not</b> include students canvassing for funds ('being sponsored') for school or other activities.</p> <p>There may be circumstances where GST does not apply to the sponsorship:</p> <ul style="list-style-type: none"> <li>• The organisation or recipient of the cash or in-kind contribution is not GST registered; or</li> <li>• 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).</li> </ul> <p>For further information on taxation issues please contact the <a href="#">taxation team</a>.</p>
<b>Sponsorship agreement</b>	<p>Means a legally-binding written contract between the department and an external organisation detailing the sponsorship relationships (including full terms and conditions) between the two entities.</p>

## Legislation

- [Education \(General Provisions\) Act 2006 \(Qld\)](#)
- [Information Privacy Act 2009 \(Qld\)](#)
- [Public Sector Ethics Act 1994 \(Qld\)](#)

## Delegations/Authorisations

- [Instrument of authorisation](#) (DoE employees only – HPE Record Manager 19/20105)
- [Finance delegations \(DoE June 2019\)](#)

## Related policies

- [Code of conduct for the Queensland Public Service](#)
- [Queensland Government Sponsorship framework](#) (Qld Govt employees only)
- [Queensland Government Sponsorship policy](#)

## Related procedures

- [Naming of departmental assets](#)

## Guidelines

- [Queensland Government Guidelines for incoming sponsorship](#) (Qld Govt employees only)
- [Queensland Government Guidelines for outgoing sponsorship](#) (Qld Govt employees only)



## Supporting information/websites

- [Crime and Corruption Commission: Sponsorship management](#)
- [Healthy Food and Drink Supply Strategy for Queensland Schools](#)

**The substantive legal clauses in the letter of agreement and incoming and outgoing sponsorship agreements must not be changed or edited without consultation with the department's Legal and Administrative Law Branch.**

- [Sponsorship and fundraising checklist for schools and Parents and Citizens' Associations](#)
- [Sponsorship business case](#)
- [School sponsorship offer form for sponsorships \\$10 000 or less excluding GST](#) (state and Independent Public Schools only)
- [Incoming sponsorship letter of agreement \(\\$10 000 or less excluding GST\)](#)
- [Outgoing sponsorship letter of agreement \(\\$10 000 or less excluding GST\)](#)
- [Incoming sponsorship agreement \(more than \\$10 000 excluding GST\)](#)
- [Outgoing sponsorship agreement \(more than \\$10 000 excluding GST\)](#)

## Contact

For all school and departmental inquiries:

- Senior Marketing Officer (Sponsorship)  
Strategic Communication and Engagement  
*Phone: (07) 3328 6661*

**Please address inquiries about contracts in the first instance to the above contact. The above contact can then liaise with the Legal and Administrative Law Branch.**

## Review date

25/01/2021

## Superseded versions

*Previous seven years shown. Minor version updates not included.*

- 3.0 Sponsorship
- 2.0 Sponsorship

## Creative Commons Licence

