



# Procedure

## Gifts and benefits procedure

Version: 4.5 | Version effective: 18/06/2024

### Audience

Department wide

### Purpose

This procedure outlines the responsibilities and processes for Department of Education (the department) employees when giving or receiving gifts or benefits during the course of their official duties.

### Overview

A gift or benefit is an item given or received by an employee during the course of their official duties, and includes tangible (of lasting value) and intangible (of no lasting value) items. Employees must not give or accept gifts or benefits that affect, may be likely to affect, or could be perceived to affect the independent and impartial performance of their official duties.

If offered a gift or benefit, employees must consider whether the gift or benefit is appropriate to accept, including why the offer was made and the public perception of acceptance. Employees must not ask for or encourage the giving of a gift or benefit in connection with the performance of their official duties. They must not allow the use of a gift or benefit to interfere with the performance of their official duties or incur any costs to the department in relation to the acceptance of gifts or benefits.

Employees must seek the approval of an appropriately delegated officer to retain any gift or benefit. Certain gifts or benefits, such as those that are valued over \$150 or are of cultural significance, require completion of a declaration form.

The practice of giving a gift or benefit paid for with public funds should not be common or frequent in occurrence. Gifts or benefits must only be given for official purposes, and must adhere to the principles of the department's [Appropriate and ethical use of public resources policy](#) and related [Guidelines for the appropriate and ethical use of public resources](#).

This procedure does not apply to gifts or benefits given or received under approved employee health and well-being or reward and recognition programs, and does not apply to benefits negotiated when the department sponsors a service, product or activity on its own or with another government agency, as may occur under the [Queensland Government Sponsorship Policy](#). It also does not apply to items donated to the department, rather

than given to an individual employee, for example, equipment given to the department/school, which is instead subject to the [Donations and bequests procedure](#).

This procedure aligns with the ethical considerations involved in the giving and receiving of gifts or benefits as detailed in the Queensland Government's [Code of Conduct](#), [Gifts and Benefits Directive 22/09](#) and [Gifts and Benefits guideline](#), and the department's [Standard of Practice](#) and [Conflict of interest policy](#).

## Responsibilities

### All employees must

When offered a gift or benefit:

- seek the approval of an appropriately delegated officer to retain any gift or benefit, before using the gift or benefit, in accordance with this procedure
- refuse:
  - cash, or an item which is readily converted into cash such as lottery tickets, 'scratchies' or shares
  - a gift or benefit that affects, may be likely to affect or could be perceived to affect the independent and impartial performance of their official duties
- seek prior approval from the appropriate delegate before accepting a gift of hospitality
- seek independent advice, or guidance from their supervisor, manager or Principal, on the fair retail value of a gift or benefit where they are unable to make a reasonable estimate themselves
- complete a [Declaration of gifts and benefits received](#) within one month of receiving a gift or benefit where required under step 2 of Receiving a gift.

When giving a gift or benefit paid for with public funds:

- seek approval from an appropriately delegated officer to give the gift or benefit
- only give a gift or benefit if it is given for official purposes and adheres to the department's [Appropriate and ethical use of public resources policy](#) and related [guidelines](#)
- do not use public funds to purchase gifts or benefits for other departmental employees, except in limited circumstances such as for official hospitality
- ensure a gift or benefit relating to hospitality is in accordance with the [Catering and hospitality procedure](#) and [Catering guidelines](#)
- complete a [Declaration of gifts and benefits given](#) prior to giving the gift or benefit where required under step 2 of Giving a gift.

Always:

- seek guidance from their supervisor, manager, Principal or Finance, Procurement and Facilities Division if they have any questions on the giving or receiving of, and reporting requirements for, gifts and benefits
- report suspected misconduct relating to giving or receiving gifts and benefits to Integrity and Employee Relations.

## Supervisors/managers must

- provide guidance to employees on the giving and receiving of, and reporting requirements for, gifts and benefits as required
- report suspected misconduct relating to giving or receiving gifts and benefits to [Integrity and Employee Relations](#) (DoE employees only).

## Gifts and benefits approver

- ensure they hold at least [tier 5 financial delegation](#) and are the supervisor, or hold a higher level of financial delegation, than the gift recipient or gift giver
- review requests for gifts or benefits given or received for employees and:
  - approve the giving or receiving of gifts or benefits
  - advise employees of the outcome of their request
  - for approved items with a value greater than \$150, submit the approved declaration form to Finance, Procurement and Facilities Division's gifts and benefits mailbox
  - ensure that gifts and benefits retained by the department are used for the public benefit and in an appropriate manner, in line with the [Gifts and Benefits Directive 22/09](#).

## Chief Finance Officer

- act as the gifts and benefits approver for the Director-General.

## Finance, Procurement and Facilities Division

- provides guidance on the giving or receiving of, and reporting requirements for, gifts and benefits, including Guide for Gifts, Benefits, Incentives and Free Items, and [Gifts and benefits](#) (DoE employees only)
- compiles the [Gifts and benefits register](#) for the department
- conducts a quarterly review of the Gifts and benefits register and reports any issues to the Director-General
- publishes the Gifts and benefits register on the department's website, within 10 calendar days of the end of the quarter.

## Director-General

- approves publication of the quarterly [Gifts and benefits register](#).

## Process

### Receiving a gift

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#### Step 1. Consideration of gift or benefit

On being offered a gift or benefit, employees must:

- refuse the offer if the gift or benefit:
  - is cash or an item readily converted into cash, which breaches a number of public service policies and legislative requirements and could be perceived as an attempt at bribery, OR

- is intended to influence or encourage favourable treatment for the giver, OR
- affects, is likely to affect or could be perceived to affect, the independent and impartial performance of their official duties, or creates a conflict of interest or perception of a conflict of interest, for example if the recipient is in a position to make decisions that affect the person giving the gift or benefit
- consider accepting the offer if the gift or benefit is:
  - offered transparently and openly in a public forum, AND is
  - a memento or token, for example a mass-produced item which is not offered as a personal gift (including sponsor's material provided to conference attendees), OR
  - a gift of gratitude, for example in appreciation of a task or for exemplary performance of duties, OR
  - privately funded to celebrate a life event, for example from a group of colleagues, or offered in appreciation at the end of a relationship, for example from a student or parent to a teacher at the end of the school year, OR
  - a product sample, with the understanding that a declaration form must be completed, OR
  - a gift or benefit that is of cultural or historic significance, with the understanding that a declaration form must be completed and the gift or benefit will be retained by the department/school
- seek prior approval from a gifts and benefits approver before accepting an offer that includes hospitality.

## Step 2. Completing a declaration form

Employees must:

- complete a [Declaration of gifts and benefits received](#) if a gift or benefit is:
  - valued at greater than \$150, or if the cumulative value of multiple gifts or benefits from the same person or persons in a similar relationship with the employee is greater than \$150 in any financial year
  - of cultural or historic significance, regardless of value
  - cash or an item readily converted into cash which was unable to be refused, regardless of value
  - any other item which is not permitted to be accepted but was unable to be refused, regardless of value
  - product samples received at meetings, seminars or conferences or similar events, regardless of value
  - received while working in a sensitive position, regardless of value
- seek independent advice on the fair retail value of a gift or benefit if necessary
- note that they do not need to complete a declaration form if the gift or benefit is an item received while attending a meeting, seminar, conference or similar event in the course of official duties, such as stationery (pens/notepads etc), handouts and light refreshments (tea/coffee, snacks, light lunch) where the value or cumulative value in a financial year is \$150 or less.

## Step 3. Approval of gift or benefit received

A gift and benefit approver is an employee with at least [tier 5 financial delegation](#) who is the supervisor, or has a higher level of financial delegation, than the gift recipient.

For gifts and benefits of any value, employees must seek written approval from a gifts and benefits approver within one month of receipt of the gift or benefit, and prior to using or consuming the gift or benefit.

For gifts and benefits valued at greater than \$150, including cumulative value, the following requirements also apply:

- Employees must complete a [Declaration of gifts and benefits received](#) form.
- The gifts and benefits approver either approves or rejects retention by the employee or department and advises the employee of the outcome.
- If the declaration form is approved, the gift and benefit approver is responsible for emailing the approved declaration form to the [Gifts and benefits mailbox](#).

For gifts and benefits of any value, the gifts and benefits approver must advise the action to be taken regarding the gift or benefit if it is not approved for retention by the employee.

Additional considerations:

- A gift and benefit approver may provide prior approval (in writing/email to multiple employees) for employees to accept a gift or benefit under certain circumstances, for example in schools in advance of the end of school year for appreciation gifts for school staff up to an agreed value of no greater than \$150, including the cumulative value of multiple gifts.
- Gifts or benefits received can only be used outside the public service employee's normal working hours or on approved leave, unless the gift or benefit forms part of the public service employee's official duties and appropriate approval is obtained. Employees must not allow the use of a gift or benefit to incur any costs to the department in relation to the acceptance of gifts or benefits.

## Giving a gift

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### Step 1. Consideration of gift or benefit

Employees must:

- assess a proposal to give a gift or benefit paid for with public resources to ensure:
  - it is for official purposes only and in keeping with the requirements of the [Appropriate and ethical use of public resources policy](#) and related [guidelines](#)
  - it does not affect, is not likely to affect or could not be perceived to affect, the independent and impartial performance of their official duties or those of the recipient, or creates a conflict of interest or perception of a conflict of interest
  - public funds are not being used to purchase gifts for other departmental employees, except in limited circumstances such as for official hospitality in accordance with the [Catering and hospitality procedure](#) and [Catering guidelines](#)
  - the gift or benefit is not related to advice or decisions about (but not limited to): granting licences; inspecting and regulating businesses; giving approvals, for example related to recruitment or purchasing, procurement or tendering; or audit.
- consider the Fringe Benefits Tax impacts of a hospitality event paid for by the department and complete the [relevant forms](#) (DoE employees only).

## Step 2. Completing a declaration form

Employees must:

- complete a [Declaration of gifts and benefits given](#) prior to giving a gift or benefit UNLESS it is:
  - gifts or benefits given where the value or cumulative value of multiple gifts or benefits to the same person or persons in a similar relationship with the employee in a financial year is \$150 or less
  - provision of light refreshments (tea, coffee, morning or afternoon tea) for official visitors, in accordance with the [Catering and hospitality procedure](#)
  - provision of light refreshments/meals for internal meetings, seminars, conferences or similar events in accordance with the Catering and hospitality procedure
  - gifts given to students under approved award programs (academic, sporting, attendance and other school related achievements)
- seek independent advice on the fair retail value of a gift or benefit if necessary
- note that they must complete a declaration form and follow [asset disposal requirements](#) (DoE employees) for any departmental property that has been gifted, such as donations of departmental assets no longer required, of any value.

## Step 3. Approval of gift or benefit given

A gift and benefit approver is an employee with at least [tier 5 financial delegation](#) who is the supervisor, or has a higher level of financial delegation, than the gift giver.

For gifts and benefits given of any value, the gift and benefit approver:

- confirms that the gift or benefit to be given is for official purposes and that [Fringe Benefits Tax \(DoE employees only\) impacts](#) have been addressed
- approves or rejects the employee's request, and advises the employee of the outcome.

For gifts and benefits valued at greater than \$150, including cumulative value, the following requirements also apply:

- employee must complete a [Declaration of gifts and benefits given](#) form
- the gifts and benefits approver either approves or rejects the request and advises the employee of the outcome.
- if the request is approved, the gift or benefit approver is responsible for emailing the approved declaration form to the [Gifts and benefits mailbox](#).

## Reporting gifts and benefits

The gift and benefit approver emails complete and approved gifts and benefits given or received declaration forms to the [Gifts and benefits mailbox](#).

Finance, Procurement and Facilities Division:

- monitors the Gifts and benefits mailbox
- compiles the quarterly [Gifts and benefits register](#) for the department

- seeks approval from the Director-General to publish the Gifts and benefits register
- publishes the Gifts and benefits register within 10 working days of the end of the quarter, in line with the [Gifts and Benefits Directive 22/09](#).

## Definitions

Term	Definition
<b>Cash and items readily converted to cash</b>	Cash includes legal tender, bills, coins and cheques. Items readily converted into cash include lottery tickets, "scratchies", shares, MasterCard and Visa pre-paid gift vouchers.
<b>Conflict of interest</b>	An interest that conflicts or may conflict with the discharge of the employee's duties. Can occur when an employee has, or is seen to have, a private interest, either financial or non-financial, which conflicts or may conflict with the discharge of the employee's official duties.
<b>Employee</b>	Public service employee, including chief executives, senior executives and senior officers. Public service officers, temporary employees and general employees engaged under the <a href="#">Public Sector Act 2022 (Qld)</a> or <a href="#">Public Sector Regulation 2023 (Qld)</a> , and casual employees. Contractors or sub-contractors engaged under the <a href="#">Education (General Provisions) Act 2006 (Qld)</a> , or under contractual arrangements with third party agencies.
<b>Fair retail value</b>	The price that the gift or benefit would sell for in the open market, as distinct from the merchant's stated or advertised purchase price (GST inclusive).
<b>Gifts and benefits</b>	Refers to items given or received by an employee in the course of official duties. Includes: <ul style="list-style-type: none"> <li>• gifts and/or benefits which may be tangible (of lasting value), such as merchandise from a supplier</li> <li>• gifts and/or benefits which may be intangible (of no lasting value), such as sponsored travel and accommodation to attend training, or hospitality.</li> </ul> Does not include: <ul style="list-style-type: none"> <li>• gifts or benefits received under an appropriately approved employee health and wellbeing program or an appropriately approved rewards and recognition program, or relevant directive</li> <li>• benefits to the department negotiated when the department sponsors a service, product or activity on its own or with another government agency, as may occur under the <a href="#">Queensland Government Sponsorship Policy</a></li> </ul>

Term	Definition
	<ul style="list-style-type: none"> <li>items donated to the department, rather than given to an individual employee, for example, equipment given to the department/school, which is instead subject to the <a href="#">Donations and bequests procedure</a>.</li> </ul>
<b>Gifts and benefits approver</b>	<p>A gift and benefit approver is an employee with at least <a href="#">tier 5 financial delegation</a> who is the supervisor, or has a higher level of financial delegation, than the gift recipient or gift giver.</p> <p>The Chief Finance Officer is the gifts and benefits approver for the Director-General.</p>
<b>Hospitality</b>	Refers to any event, including but not limited to, internal or external meetings, seminars, workshops and conferences, where entertainment or catering is provided.
<b>Official purposes</b>	<p>Refers to the department's core objectives and services, as outlined in the department's strategic plan.</p> <p>For staff-related expenses:</p> <ul style="list-style-type: none"> <li>includes remuneration in accordance with relevant awards and Enterprise Agreements, expenses related to recognised reward and recognition programs, expenses in line with the Public Service Commission Directives for domestic and international travel expenses for approved travel, and approved professional development expenses</li> <li>does not include gifts and benefits over and above entitlements.</li> </ul>
<b>Sensitive position</b>	Sensitive positions can include decision making, approval, compliance and advisory roles, including, but not limited to, granting licences; inspecting and regulating businesses; giving approvals, for example related to recruitment or purchasing, procurement or tendering; or audit.

## Legislation

- [Criminal Code Act 1899 \(Qld\)](#)
- [Financial Accountability Act 2009 \(Qld\)](#)
- [Financial and Performance Management Standard 2019 \(Qld\)](#)
- [Public Sector Act 2022 \(Qld\)](#)
- [Public Sector Regulation 2023 \(Qld\)](#)
- [Education \(General Provisions\) Act 2006 \(Qld\)](#)
- [Public Sector Ethics Act 2004 \(Qld\)](#)

## Delegations/Authorisations

- [Finance delegations](#)

- [Human Resources Delegations Manual](#) (DoE employees only)

## Policies and procedures in this group

- [Conflict of interest policy](#)
- [Conflict of interest procedure](#)
- [Notification of other employment procedure](#)

## Supporting information for this procedure

- [Declaration of gifts and benefits received](#)
- [Declaration of gifts and benefits given](#)

## Other resources

- [Appropriate and ethical use of public resources policy](#)
- [Gifts and Benefits Directive 22/09](#)
- [Gifts and Benefits guideline](#)
- [Code of Conduct for the Queensland public service](#)
- [Catering and hospitality procedure](#)
- [Donations and bequests procedure](#)
- [Guide for Gifts, Benefits, Incentives and Free Items](#)
- [Gifts and benefits](#) (DoE employees only)
- [Gifts and benefits - frequently asked questions](#) (DoE employees only)
- [Safety and Integrity - Gifts and Benefits](#) (DoE employees only)
- [DoE supplier code of conduct](#)

## Contact

For further information, please contact: [GiftsBenefitsReporting.Finance@qed.qld.gov.au](mailto:GiftsBenefitsReporting.Finance@qed.qld.gov.au)

## Review date

5/10/2024

## Superseded versions

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

3.0 Receipt of Gifts and Benefits by Employees of the Department

#### 4.0 Gifts and benefits procedure

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