



Gifts and benefits procedure

Version: 4.0 | Version effective: 05/10/2021

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, based on the value of the gift or benefit, 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 Branch 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 [Safety and Integrity](#).

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 [Safety and Integrity](#).

Directors/Principals (including Executive Directors and Executive Principals) or higher

- review requests for gifts or benefits given or received for employees under their area of responsibility and:
 - approve the giving or receiving of gifts or benefits for items up to the value of \$150
 - endorse Declarations of gifts and benefits given or received for items valued greater than \$150 and progress endorsed declarations to the Assistant Director-General/Regional Director or the Deputy Director-General for approval, depending on value
 - advise employees of the outcome of their request
 - 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](#).

Assistant Directors-General/Regional Directors or higher

- approve Declarations of gifts and benefits given or received for items valued between \$150 and \$350, for employees under their area of responsibility.

Deputy Directors-General

- approve Declaration of gifts and benefits given or received for items valued greater than \$350, for employees under their area of responsibility.

Director-General

- approves Declarations of gifts and benefits given or received for items of any value for Deputy Directors-General
- approves publication of the quarterly [Gift register](#).

Chief Finance Officer

- approves Declarations of gifts and benefits given or received:
 - for items valued greater than \$150 for employees under their area of responsibility
 - for items of any value for the Director-General.

Finance and Assurance Services (Finance Branch)

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

Process

Receiving a gift

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 their Director/Principal (or higher) 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

Employees must seek approval within one month of receipt of the gift or benefit, as follows:

Gifts and benefits valued up to and including \$150, including cumulative value:

- employee seeks approval (in writing/email) from their Director/Principal (or higher, if the employee is a Director/Principal or above)
- Director/Principal (or higher) reviews and approves the employee's request (in writing/email), including advising the action to be taken regarding the gift or benefit in accordance with [departmental guidelines](#) (DoE employees only) if the gift or benefit is not approved for retention by the employee.

Gifts and benefits valued at greater than \$150, including cumulative value:

- employee provides [Declaration of gifts and benefits received](#) to their Director/Principal (or higher) for endorsement
- Director/Principal endorses the declaration form and sends it to:
 - the Assistant Director-General (for central office) or Regional Director (for schools and regions) for approval, for gifts valued between \$150 and \$350
 - the Deputy Director-General, for gifts valued greater than \$350
- Assistant Director-General/Regional Director or Deputy Director-General
 - approves the declaration form and advises the Director/Principal of the outcome
 - advises Director/Principal of the action to be taken regarding the gift or benefit in accordance with [departmental guidelines](#) (DoE employees only) if not approved for retention by the employee
- Director/Principal advises the employee of the outcome, including the action to be taken regarding the gift or benefit if not approved for retention by the employee.

Additional considerations:

- Director/Principal (or higher) 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

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 for any items given in kind, such as donations of departmental assets no longer required, of any value.

Step 3. Approval of gift or benefit given

Endorsement and approval from the relevant delegate/s depending on the value of the gift or benefit must be received before the gift or benefit is given to the recipient.

Gifts and benefits valued up to and including \$150, including cumulative value:

- employee seeks approval (in writing/email) from their Director/Principal (or higher, if the employee is a Director/Principal or above)
- Director/Principal confirms that the gift or benefit to be given is for official purposes and that Fringe Benefits Tax impacts have been addressed
- Director/Principal (or higher) approves the employee's request, and advises the employee of the outcome.

Gifts and benefits valued at greater than \$150:

- employee provides [Declaration of gifts and benefits given](#) to their Director/Principal (or higher) for endorsement
- Director/Principal confirms that the gift or benefit to be given is for official purposes and that Fringe Benefits Tax impacts have been addressed
- Director/Principal endorses the declaration form and sends it to:
 - the Assistant Director-General (for central office) or Regional Director (for schools and regions) for approval, for gifts valued between \$150 and \$350
 - the Deputy Director-General, for gifts valued greater than \$350
- Assistant Director-General/Regional Director or Deputy Director-General approves the declaration form and advises the Director/Principal of the outcome
- Director/Principal advises the employee of the outcome.

Reporting gifts and benefits

Employee/Director/Principal (or higher position):

- forwards completed Declarations of gifts and benefits given or received:
 - for central and regional offices, save in the appropriate file folder as detailed on the form
 - for schools and related units, attach declaration to the quarterly gifts and benefits survey.

Finance Branch:

- distributes to schools the quarterly survey on gifts and benefits given and received
- compiles the quarterly [Gift register](#) for the department
- seeks approval from the Director-General to publish the Gift register
- publishes the Gift register within 10 working days of the end of the quarter, in line with the [Gifts and Benefits Directive 22/09](#).

Director-General:

- approves publication of the Gift register.

Definitions

Term	Definition
Cash and items readily converted to cash	Cash includes legal tender, bills, coins and cheques. Items readily converted into cash include lottery tickets, "scratchies" and shares.
Conflict of interest	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.
Employee	Public service employee, including chief executives, senior executives and senior officers. Public service officers, temporary employees and general employees engaged under the Public Service Act 2008 (Qld) or Public Service Regulation 2018 (Qld) , and casual employees. Contractors or sub-contractors engaged under the Education (General Provisions) Act 2006 (Qld) , or under contractual arrangements with third party agencies.
Fair retail value	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).
Gifts and benefits	Refers to items given or received by an employee in the course of official duties. Includes: <ul style="list-style-type: none"> • gifts and/or benefits which may be tangible (of lasting value), such as merchandise from a supplier • gifts and/or benefits which may be intangible (of no lasting value), such as sponsored travel and accommodation to attend training, or hospitality. Does not include: <ul style="list-style-type: none"> • gifts or benefits received under an appropriately approved employee health and wellbeing program or an appropriately approved rewards and recognition program, or relevant directive • 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 Queensland Government Sponsorship Policy • 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.

Term	Definition
Hospitality	Refers to any event, including but not limited to, internal or external meetings, seminars, workshops and conferences, where entertainment or catering is provided.
Official purposes	<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"> 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. does not include gifts and benefits over and above entitlements.
Sensitive position	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 Service Act 2008 \(Qld\)](#)
- [Public Service Regulation 2018 \(Qld\)](#)
- [Education \(General Provisions\) Act 2006 \(Qld\)](#)
- [Public Sector Ethics Act 2004 \(Qld\)](#)

Delegations/Authorisations

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

Policies and procedures in this group

- [Conflict of interest policy](#)
- [Conflict of interest 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](#)
- [Managing gifts](#) (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: Financialpolicy.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

Creative Commons licence

Attribution CC BY

Refer to the [Creative Commons Australia](#) site for further information