



Procedure

Receipt of gifts and benefits by employees of the department

Version effective: 11/09/2020

Version: 3.2

Audience

Department-wide

Purpose

Outlines the issues and risks associated with an employee accepting a gift or benefit that affects or is likely to affect the performance of their official duties. Also describes the processes that should be followed when any gift or benefit, including hospitality, with a fair retail value of more than \$150 is offered or received.

Overview

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.

The Code of Conduct requires public service employees to ensure that our conduct meets the highest ethical standards when fulfilling our responsibilities.

Any gift or benefit accepted, regardless of monetary value, implies, or may imply, a relationship which may interfere with objectivity and independence.

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.

Offers of cash

Accepting money in any form will breach a number of departmental and whole of government policies and legislative requirements, including the [Criminal Code Act 1899 \(Qld\)](#). It may be seen as an attempt at bribery.



Responsibilities

Employees

- Refuse:
 - any offer of cash, or any items which are readily convertible into cash (e.g. lottery tickets, 'scratchies', shares)
 - a gift or benefit that affects, is likely to affect or could be perceived to affect the performance of their official duties (e.g. conflict of interest).

If an employee is not in a position to refuse the acceptance of such a gift, it should immediately be passed on to their supervisor, manager, Chief Financial Officer, or the Head of Internal Audit.

- are required to obtain approval from their supervisor prior to attending a hospitality event
- should complete a [Gifts and Benefits Received Declaration](#) within one month of receipt, for any gift or benefit received which is:
 - of cultural or historical significance, regardless of its value
 - received by an employee in a sensitive role (e.g. providing advice or making decisions about [but not limited to] granting licences, inspecting and regulating businesses or giving approvals, internal audit, tendering or purchasing)
 - valued at a fair retail value or more than \$150.
- may retain the gift or benefit, subject to approval, in appropriate circumstances (for example where the item is generally not used in the delivery of the agency's services, and is not of cultural or historical significance)
- should not:
 - use the gift or benefit during normal work hours, unless the gift or benefit forms part of the employee's official duties and appropriate approval is obtained
 - incur any costs to the department when accessing or receiving hospitality benefits (for example taxi fares, parking fee reimbursements). These costs are regarded as private expenditure.
- should monitor the cumulative value of multiple gifts from the same donor, or from donors in a similar relationship with the employee. Where the cumulative value in any financial year is more than \$150, then the employee is required to report each gift or benefit
- should ensure that the estimated value of a gift is reasonably accurate and where necessary independent advice has been obtained
- may discuss with their supervisor, manager, Chief Finance Officer, or the Head of Internal Audit if they have any doubt about gifts or benefits.

Managers/Principals

- approve attendance of employees at hospitality events
- review and approve the [Gifts and Benefits Received Declaration](#) for any gift or benefit
- provide guidance on the acceptability of gifts and benefits



- ensure gifts and benefits retained by the department are used for the public benefit and in an appropriate manner, including where used by the recipient.

Assistant Directors-General (or higher position)

- consider the appropriateness of allowing/approving the gift recipient to retain the gift for gifts between \$150 and \$350.

Director-General, or Deputy Director-General

- considers the appropriateness of allowing/approving the gift recipient to retain the gift in exceptional circumstances where the gift is worth more than \$350.

Finance Branch

- compiles a summary register for the department based on the completed [Gifts and Benefits Received Declaration](#) forms, and the school summary registers from the annual school data collection process
- conducts a quarterly review of the register and reports any issues to the Director-General. This review includes analysis of any trends or patterns which may cause concern and require corrective or preventative action
- provides advice on methods for determining the fair retail value of a gift, where requested
- publishes the Gifts and Benefits register quarterly, within 10 calendar days of the end of the quarter.

Process

Considerations on the appropriateness of accepting a gift or benefit

There are two major considerations in determining whether it is appropriate to accept a gift or benefit:

1. why was the offer made; and
2. the public perception of acceptance.

1. Why was the offer made?

- *Can it be perceived that it is a gift or benefit to influence?* These gifts or benefits are intended to generally ingratiate the giver with the recipient for favourable treatment in the future and should not be accepted
- *Can it be perceived that it is a gift or benefit of gratitude?* These are gifts offered to an individual or agency in appreciation of specific tasks or for exemplary performance of duties. This includes gifts for staff who speak at official functions to external parties as part of their duties. Such gifts are frequently offered, and in many circumstances, it would be inappropriate to refuse them. Acceptance of these gifts or benefits should only be contemplated when services to a client are completed to avoid any expectation of favourable ongoing treatment or the impression of such to others. Acceptance of these gifts or benefits can be considered as they represent a lower risk
- *Was it a memento or token gift or benefit?* Token gifts are offered in business situations to an agency or employee representing an agency. They are usually products that are mass-produced and not given as a personal gift and includes items such as sponsors material provided to all delegates at a conference. Acceptance of these gifts or benefits can be considered as they represent a lower risk



- *Was it a ceremonial gift or benefit?* These are official gifts that are offered by one organisation to another. Such gifts are often provided to a host agency when conducting official business with delegates from another organisation. Although these gifts may sometimes be offered to express gratitude, the gratitude usually extends to the work of several people in the agency, and therefore the gift is considered to be for the agency not a particular individual. Acceptance of these gifts or benefits can be considered as they represent a lower risk.

2. The public perception of acceptance

Public perception of the acceptance of a gift or benefit can be affected by various factors, such as:

- *The relationship between the giver and the employee.* If the employee is in a position to provide advice or make decisions about (but not limited to) granting licences, inspecting and regulating businesses or giving approvals, it is more likely that the gift would be perceived as inappropriate
- *The transparency and openness of the gift.* If the gift is offered to a departmental employee in a public forum, it is less likely to be perceived as a gift of influence than if it were offered in a private context
- *The timing of the gift being given.* If a gift is being given as a recognition of service at the end of a period of employment in a role (e.g. at the end of the school year) it is less likely to be perceived as a gift of influence
- *The value of the gift.* Expensive gifts are more likely to be perceived as gifts to win favours
- *The frequency of gift giving.* While the perception that one gift may not be considered sufficient to cause an employee to act outside their official duty, the sum of multiple gifts may be considered sufficient to do so.

Definitions

Gifts and benefits	<ul style="list-style-type: none"> • refers to items received by departmental employees in the course of official duties. It includes: <ul style="list-style-type: none"> ○ gifts and/or benefits which may be tangible (of lasting value) ○ gifts and/or benefits which may be intangible (of no lasting value) and includes sponsored travel and accommodation to attend various events, training or summits ○ hospitality benefits. • does not include any gifts or benefits: <ul style="list-style-type: none"> ○ received under an appropriately approved employee health and wellbeing program ○ received under an appropriately approved rewards and recognition program, or relevant directive ○ 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
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	<ul style="list-style-type: none"> ○ donated to the department generally, rather than an individual officer. For example if a piece of equipment is donated to a business unit or the department, it should NOT be included on a Gifts and Benefits declaration.
Employee	<ul style="list-style-type: none"> • public service employee, including chief executives, senior executives and senior officers • public service officers, temporary employees and general employees engaged under the <i>Public Service Act 2008</i> (Qld) or <i>Public Service Regulation 2018</i> (Qld), and casual employees • contractors or sub-contractors engaged under the <i>Education (General Provisions) Act 2006</i> (Qld), or under contractual arrangements with third party agencies.
Retail value	Means the reasonable retail value of the gift or benefit.

Legislation

- [Criminal Code Act 1899 \(Qld\)](#)
- [Financial Accountability Act 2009 \(Qld\)](#) Division 2, section 69
- [Financial and Performance Management Standard 2019 \(Qld\)](#) (s6)
- [Public Service Act 2008 \(Qld\)](#) Division 2, section 26
- [Public Service Regulation 2018 \(Qld\)](#)
- [Education \(General Provisions\) Act 2006 \(Qld\)](#)

Delegations/Authorisations

- Nil

Related policies

- [Gifts and Benefits \(Directive 22/09\)](#)
- [Code of Conduct for the Queensland public service](#)

Related procedures

- Nil

Guidelines

- Nil

Supporting information/websites

- [Department of Education Financial Management Practice Manual – Ethics](#) (DoE employees only)



- [Declaration of Gifts and Benefits Received](#)

Contact

For further information, please contact:

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Review date

09/07/2016

Superseded versions

Previous seven years shown. Minor version updates not included.

- 1.0 Receipt of Gifts and Benefits by Employees of the Department
- 2.0 Receipt of Gifts and Benefits by Employees of the Department
- 3.0 Receipt of Gifts and Benefits by Employees of the Department

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