

## Policy and Procedure Register updates - Summary of changes to:

### Appropriate and ethical use of public resources policy and Guidelines

#### 1. Reason for new/updated policy or procedure *(select all that apply)*

- |  |   |
|--|---|
| <input type="checkbox"/> Change of policy/procedure requirements | <input type="checkbox"/> Audit/review recommendation                              |
| <input type="checkbox"/> Change to legislation/delegations       | <input checked="" type="checkbox"/> Due for review <input type="checkbox"/> Other |

The Appropriate and ethical use of public resources policy and Guidelines have been updated as a result of its normal cyclical review.

#### 2. Summary of changes

The policy intent remains unchanged as there have been no significant legislative, regulatory, or whole-of-government policy changes affecting the policy.

Updates include:

- inclusion of references to human rights legislation and associated responsibilities.
- minor improvements to wording for better clarity.
- Correct links to external reference guidance.

#### 3. Impacts to roles and responsibilities

Does the new/updated content change staff roles/responsibilities *in any way*? ☐ Yes ☒ No

*If yes, select the type of change: (select all that apply)*

☐ Revised responsibilities ☐ New/additional responsibilities ☐ Removed responsibilities

#### 4. Communication and support for implementation

No communication or support is required. The policy intent has not changed.

#### For further assistance, please contact:

Policy/procedure contact:

Financial Business Policy

Finance, Procurement and Facilities

[FinancialPolicy.Finance@qed.qld.gov.au](mailto:FinancialPolicy.Finance@qed.qld.gov.au)



# Appropriate and ethical use of public resources policy

**Version:** 3.0 | **Version effective:** 14/07/2025

## Audience

Department-wide and Parents and Citizens' Associations

## Purpose

To ensure that all officers are accountable for the departmental resources that they use, and that resource use is publicly defensible and clearly provides improved outcomes for the department's customers or the State as a whole.

## Policy statement

All departmental resources, and funds held by Parents and Citizens' Associations, belong to the public and must be used for, or support, the delivery of public services. This is true regardless of whether resources are provided through the State or Commonwealth Budgets, or sourced through user charging, fundraising, or donations.

Note that funds collected through student councils and staff social clubs and/or user pays arrangements for staff activities such as social events or group health and wellbeing activities are the property of the relevant student council, social club or group. They are not public resources unless and until they are donated to the department and, as such, must be separately kept and accounted for.

The department is committed to using public resources in a manner that is compatible with human rights.

## Principles

- the Queensland Public Service [Code of Conduct](#) and the department's [Standard of Practice](#) require employees to abide by four principles:
  - integrity and impartiality
  - promoting the public good
  - commitment to the system of government; and
  - accountability and transparency.

- the Code of Conduct points to the appropriate and defensible use of public funds only for the purpose of the public good. Two of its provisions specifically demand it:
  - 2.1 – Public service agencies are entrusted with public funds to develop and deliver services to the community on behalf of government; and
  - 4.3 – Ensure appropriate use of official resources, public property and facilities.
- the department's actions and decisions consider and are compatible with human rights.

The department applies six principles to decisions about the application of public resources:

Principle	What this means for the department
<b>Principle 1: Official purposes</b>	Resources must only be used for official purposes except where permitted for limited personal use.
<b>Principle 2: Stewardship</b>	Expenditure must represent the best use of public resources to achieve the desired objective.
<b>Principle 3: Compliance</b>	Procurement policies and practices must be followed.
<b>Principle 4: Accountability</b>	Expenditure must be properly authorised, and provide an audit trail of that authorisation.
<b>Principle 5: Conflict of interest</b>	An officer must not authorise expenditure that provides, or could be perceived to provide, a personal benefit to themselves, or where there is a conflict of interest.  The exception is where an officer approves (within delegation limits) expenditure from which the officer indirectly benefits (e.g. by improved accommodation or technology) or benefits as a minor part of a group (e.g. group professional development that the approving officer attends, along with multiple colleagues).
<b>Principle 6: Defensibility</b>	Use of public resources must be publicly defensible.  In particular, when making decisions about appropriate expenses, schools must also consider the public perception of that expense in light of any <a href="#">Voluntary Financial Contributions</a> that it requests from parents.

#### Additional references

- the [Treasurer's Guidelines for the Use of the Queensland Government Corporate Purchasing Card](#) stipulate the conditions under which Queensland Government employees may use the Corporate Purchasing Card to pay for goods and services
- the department's [Staff Wellbeing Framework](#) provides further information about options for supporting staff health and wellbeing.

## Requirements

- All staff, including delegates approving expenditure, are responsible for ensuring that they apply the above principles to the use of public resources. The [Guidelines for the appropriate and ethical use of public resources](#) provide examples to help staff to apply the principles.

## Definitions

Term	Definition
<b>Official purposes</b>	<p>Relating to the department's core objectives and services, as outlined in the department's <a href="#">strategic plan</a>.</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 Office of Industrial Relations Directives for <a href="#">domestic</a> and <a href="#">international</a> 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>Publicly defensible</b>	Difficult to challenge and able to be supported and justified by the Minister, the department's executive and the wider community whether or not they have any association with the resource being used.

## Legislation

- The [Public Sector Ethics Act 1994 \(Qld\)](#) (ss4 – 9) requires that employees demonstrate integrity and impartiality, including the primacy of the public interest. This includes accepting and valuing the duty to manage public resources effectively, efficiently, economically and transparently.
- The [Financial Accountability Act 2009 \(Qld\)](#) (s61) requires that value for money be obtained by ensuring the operations of the department are carried out efficiently, effectively and economically.
- The [Financial and Performance Management Standard 2019 \(Qld\)](#) (s6) requires a governance framework is in place that incorporates openness, integrity, accountability, due care, public defensibility and ethics principles.
- [Human Rights Act 2019 \(Qld\)](#)
- [Gifts and Benefits \(Directive 22/09\)](#)
- [Domestic Travelling and Relieving Expenses \(Directive 13/23\)](#)
- [International Travelling, Relieving and Living Expenses \(Directive 10/11\)](#)

## Delegations/Authorisations

- Refer to the [Finance delegations](#) (DoE employees only)

## Policies and procedures in this group

- [Catering and hospitality procedure](#)
- [Corporate card procedure](#)

## Supporting information for this policy

- [Guidelines for the appropriate and ethical use of public resources](#)

## Other resources

- [Code of Conduct](#)
- [Standard of Practice](#)
- [Reporting fraud and corruption procedure](#)
- [Gifts and benefits procedure](#)
- [Treasurer's Guidelines for the Use of the Queensland Government Corporate Purchasing Card](#)
- [Frequently asked questions](#) (DoE employees only)
- [Crime and Corruption Commission Queensland, Corruption prevention advisory: Use of official resources](#)
- [Integrity](#) (DoE employees only)
- [Purchasing and procurement services](#) (DoE employees only)
- [Staff wellbeing](#) (DoE employees only)

## Contact

For further information, please contact Finance Catalogue through the [Services Catalogue Online](#) (DoE employees only). Customers and users external to the department should email [financialpolicy.finance@qed.qld.gov.au](mailto:financialpolicy.finance@qed.qld.gov.au).

## Review date

14/07/2028

## Superseded versions

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

2.0 Appropriate and ethical use of public resources

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**Uncontrolled copy.** Refer to the Department of Education Policy and Procedure Register at <https://ppr.qed.qld.gov.au/pp/appropriate-and-ethical-use-of-public-resources-policy> to ensure you have the most current version of this document.

## Guidelines for the appropriate and ethical use of public resources

Public resources are limited and must be used to deliver departmental services.

Generally, expenditure on staff benefits or incentives beyond normal remuneration, award entitlements or items that are explicitly allowed by [Public Sector Directives](#) or other Whole-of-Government or departmental policy (for example, official travel expenses or personal protective equipment) is inappropriate.

The department's [policy](#) defines principles for the appropriate and ethical use of public resources. The following examples show appropriate and ethical use of public resources and the relevant principles that apply. These examples should not be considered exhaustive. If you would like further guidance as to whether a particular expense is appropriate, you should contact Finance, Procurement and Facilities through the [Services Catalogue Online](#) (DoE employees only) – select the Financial policy and delegations enquiry form. Customers and users external to the department should email [financialpolicy.finance@qed.qld.gov.au](mailto:financialpolicy.finance@qed.qld.gov.au).

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### To boost staff morale by rewarding individuals or teams who have provided exceptional service

Consider low or no cost options such as:

- publicly acknowledging performance
- a user-pays team event
- using personal funds to purchase a token gift (not in the form of cash or readily convertible to cash, in line with the [Gifts and benefits procedure](#))
- (in schools) conducting an annual event to recognize staff, such as World Teachers' Day. Schools cannot fund the event; however, P&Cs may choose to do so on behalf of the school community. P&Cs may also choose to recognise staff and volunteer contributions at any time.

*Do not* use public resources for:

- gifts or rewards for individuals or groups outside of recognised award and recognition programs (principles 1, 5 & 6 in the [policy](#))
- catering in contravention of the [Catering and hospitality procedure](#) and [Catering guidelines](#) (principles 1, 5 & 6 in the [policy](#))
- debit cards, except where no other payment method is available
- store-specific gift cards, except for volunteer gifts and student awards (refer [Gift cards and debit cards](#) (DoE employees only)).

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### To promote unity in the workplace or to promote workplace identity to customers

Do:

- Seek advice about allowable tax deductions for uniforms and laundering (purchased by staff).

*Do not* use public resources to purchase or subsidise uniforms and clothing for staff, other than where personal protective equipment (PPE) is required. (principles 1, 2, 3, 4, 5 & 6)\*\*.

\*\* Limited circumstances could arise where it may be appropriate to purchase or subsidise uniforms. For example, where student safety is considered at risk at offsite publicly accessible sporting events or on overseas tours. In considering these circumstances, the principles of the policy must be maintained, including an assessment of what is reasonable, defensible and economical.

Departmental funds may be used where PPE, including Sun Smart clothing, is required by legislation or award for staff as part of their role, for example, facilities and grounds maintenance staff, boat officers and agricultural staff. Departmental funds cannot otherwise be used, e.g. for optional, celebratory or theme-based clothing.



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**To provide reasonable assistance for a staff member who is injured or taken ill in the workplace or on the journey to and from work**

Do:

- Take preventive health, safety and wellbeing measures, such as under the department's [Staff Wellbeing Framework](#), or the [Staff flu vaccination program](#) (DoE employees only)
- Follow mandatory Health, safety and wellbeing and workplace rehabilitation procedures
- Assure all staff members', students' and customers' safety.
- Use judgement in offering staff transport to medical treatment, home, or another location.

*Do not* use public resources for:

- staff medical bills, except for WorkCover claims (principle 1)
- staff transport for minor ailments (principles 1 & 6).

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**To mark a special occasion for an individual, to express sympathy for a current or former staff member, student or customer, or to maintain relationships within the local community**

Consider one or more of:

- Collecting voluntary contributions
- Using personal funds
- Creating a personalised gift – such as a booklet or photograph containing personal messages of condolence
- Reminding staff of the services provided by the department's [Employee Assistance Program \(EAP\)](#) (DoE employees only) provider, support available, and [leave entitlements](#)

*Do not* use public resources for:

- gifts, gift cards, flowers, greeting cards, or decorations for staff or staff spaces (principles 1 & 6)
- staff absences over and above employee entitlements (principle 1 & 6)
- catering in contravention of the [Catering and hospitality procedure](#) and [Catering guidelines](#) (principles 1 & 6).

You *can* use public resources for:

- in schools, an expression of sympathy, on behalf of the students and school community, for serious illness or death of a student
- ANZAC Day commemorations
- reasonable decorations for customer-focussed activities, such as school formals and graduations
- [special payments](#) (DoE employees only), such as:
  - compensation for loss of or damage to property caused by unidentified persons
  - modest gifts to maintain relationships with school neighbours.

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## To boost workplace productivity by improving staff health, fitness, and wellbeing

Consider one or more of:

- Improving access to healthy food alternatives (e.g. [user paid] fruit and vegetable snacks instead of unhealthy vending machines)
- Establishing a walking group before or after hours, or during lunch
- Accessing free preventive programs offered by organisations such as Queensland Health (e.g. [10,000 Steps](#), and [free screening and health checks](#))
- Encouraging staff to use existing technology, such as step counters on smart phones, or personally purchase low cost equipment, such as pedometers
- Negotiating staff discounts at local gyms (e.g. [Fitness Passport - access to fitness facilities](#) (DoE employees only)) and/or (in schools) encouraging staff to access the school gym and swimming pool (in line with the [Community use of state school facilities procedure](#), and its health and safety requirements )
- Encouraging staff to access resources to support mental health and wellbeing, including the department's [Employee Assistance Program](#) (DoE employees only) and resources available through the [Staff wellbeing page](#) (DoE employees only) in relation to [Psychological wellbeing](#) (DoE employees only)
- Encouraging staff to increase financial literacy and access resources available at [Financial wellbeing](#) (DoE employees only).

Do not use public resources for:

- catering in contravention of the [Catering and hospitality procedure](#) and [Catering guidelines](#) (principles 1 & 6)
- child minding, personal grooming or social activities (principles 1 & 6)
- fitness equipment and/or fitness trackers purchased exclusively for staff use; gym and/or fitness program memberships; or massages for staff (principles 1 & 6).



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**To enable staff to attend meetings, camps and excursions, or other activities for official purposes in locations other than their usual place of work**

- Follow the department's [Domestic travel procedure](#) *Do not:*

You *can* use public resources for:

- overnight accommodation at the beginning or end of official travel where travelling would be unreasonable or unsafe (e.g. where the officer needs to be at a different location early in the morning, or to avoid driving when tired), at the travel approving officer's discretion
- expenses under [Domestic Travelling and Relieving Expenses \(Directive 03/23\)](#) or [International Travelling, Relieving and Living Expenses \(Directive 10/11\)](#) where staff travel is for official purposes, including to supervise school camps, provided the expenses are not otherwise covered by the department
- with the travellers' agreement, providing minor catering, e.g. coffee, snacks, etc.) equal to or below the value of the total daily incidentals allowance in lieu of paying daily allowances to individuals. This provision also applies to purchasing shared catering for individuals working overtime in lieu of overtime meal allowances. See also, [Catering guidelines](#).

*Do not:*

- use public resources for:
  - unofficial travel expenses like in-room movies, personal toiletries, luggage and short vehicle hire for personal use (principles 1 & 6)
  - baggage and excess baggage, unless directly related to the official travel
  - any expenses associated with an unofficial activity, such as optional activities on conference programs (principles 1, 2, 3, 4, 5 & 6)
- claim higher airfare or accommodation expenses because of personal components of travel (e.g. extending the stay to include a weekend) (principles 1, 2 & 6) – refer to the [Domestic travel procedure](#).

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**To help employees improve their professional knowledge, competence, skill, capability and effectiveness.**

Consider whether internal training is available that will meet the development needs.

You *can* use public resources for purchasing:

- professional development activities relevant to an employee's role. For example, as part of the employee's professional development plan.
- professional development activities for groups of employees.

Staff purchasing training should refer to the [purchasing and procurement](#) (DoE employees only), and the [Professional development \(PD\) training supply arrangement](#) (DoE employees only).

*Do not:*

- use public resources for:
- individual and corporate professional membership fees\* of employees, unless it is a specific entitlement under their relevant award / certified agreement.
- approve expenditure which creates a conflict of interest
- approve expenditure that provides a personal benefit to yourself except where it is a minor indirect benefit (e.g. group professional development that the approving officer attends, along with multiple colleagues).

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\*Note: Professional membership fees refer to all charges or dues required for an employee to maintain the benefits of membership in professional associations, registration/accreditation bodies or other groups. This includes joining fees, periodic fees (for example, annual fees), and other fees that are required to maintain membership. For information about payment of *blue card* fees for school-based public service employees, cleaners and teachers' aides, refer to: [Blue card system](#) (DoE employees only).