



Appropriate and ethical use of public resources

Implementation Date: 20/12/2019
Version: 2.1

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.

Principles

- The Queensland Public Service [Code of Conduct](#) and the department's [Standard of Practice](#) require us 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.
- In this Department, we apply six principles to decisions about the application of public resources:

Principle	What this means in practice
1. Official purposes	Resources must only be used for official purposes except where permitted for limited personal use.
2. Stewardship	Expenditure must represent the best use of public resources to achieve the desired objective.
3. Compliance	Procurement policies and practices must be followed.
4. Accountability	Expenditure must be properly authorised, and provide an audit trail of that authorisation.
5. Conflict of interest	An officer must not authorise expenditure that provides, or could be perceived to provide, a personal benefit to him/herself, 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).
6. Defensibility	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 Voluntary Financial Contributions 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

Official purposes	Relating to the department's core objectives and services, as outlined in the department's strategic plan .
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	<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.
Publicly defensible	Able to be supported, justified and difficult to challenge 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 we 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.
- [Gifts and Benefits \(Directive 22/09\)](#)
- [Domestic Travelling and Relieving Expenses \(Directive 09/11\)](#)
- [International Travelling, Relieving and Living Expenses \(Directive 10/11\)](#)

Delegations/Authorisations

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

Related policies

- [Code of Conduct](#)
- [Standard of Practice](#)

Related procedures

- [Catering and hospitality](#)
- [Reporting fraud and corruption](#)
- [Receipt of gifts and benefits by employees of the department](#)

Guidelines

- [Guidelines for the appropriate and ethical use of public resources](#)
- [Treasurer's Guidelines for the Use of the Queensland Government Corporate Purchasing Card](#)
- [Frequently asked questions](#) (DoE employees only)

Supporting information/websites

- [Crime and Corruption Commission Queensland, Corruption prevention advisory: Use of official resources](#)
- [Integrity and Employee Relations](#) (previously Ethical Standards Unit) (DoE employees only)
- [Purchasing and procurement services](#) (DoE employees only)
- [Staff wellbeing](#) (DoE employees only)

Contact

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

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24/04/2024

Superseded versions

Previous seven years shown. Minor version updates not included.

- 2.0 Appropriate and ethical use of public resources
- 1.0 Appropriate and ethical use of public resources

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