

# Gifts and Benefits Policy and Procedure – PPO-0034

## Scope

Applies to all QLeave employees (permanent, temporary, and casual).

## Purpose

To outline the responsibilities and processes that QLeave employees are required to adhere to in the course of their employment in relation to receiving or giving gifts or benefits. This document provides guidance on the ethical considerations involved in the giving and receiving of gifts and benefits.

## Policy Statement

QLeave employees must uphold Queensland public service values and carry out their roles impartially and with integrity. QLeave employees should not accept or give gifts and benefits that may be likely to affect, or could reasonably be perceived to affect, the independent and impartial performance of their role.

## Responsibilities

### All employees

- Ensure appropriate considerations are undertaken prior to accepting any gifts or benefits, or in the giving of any gifts and benefits, including hospitality, and seek advice from their supervisor or Manager if required.
- If offered a gift or benefit, employees must consider whether the gift or benefit is appropriate to accept, and must:
  - Seek the approval of an appropriately delegated officer prior to accepting any gift or benefit over \$150 (this value can be a cumulative total of gifts or benefits received from a person or group).
  - Declare all gifts and benefits received that are valued over \$150 (including cumulative value) by completing and submitting a Gifts and Benefits Declaration form within one month of receiving a gift or benefit.<sup>1</sup>
  - Seek approval from an appropriately delegated officer prior to giving a gift or benefit and complete a Gifts and Benefits Declaration form where approval is given.
- Must refuse:
  - Cash, or an item which is readily converted into cash, such as gift cards.
  - 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 advice or guidance from their supervisor, Manager or Director, where required, to:
  - Assess the fair retail value of a gift or benefit.

<sup>1</sup> No value threshold applies to gifts of cultural or historical significance; see 1.2 of this Policy and Procedure below.

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- Ask 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.
- If receiving a gift of cultural or historical significance (regardless of value), the property must be surrendered to QLeave for consideration by their Manager or Director.

### **Legal Services Team**

- Manage QLeave's Gifts and Benefits Register, conduct quarterly reviews and provide quarterly reports to the General Manager.
- Update the Gifts and Benefits Register to include all declarations and publish the Register to QLeave's publication scheme, within 10 calendar days of the end of each quarter.

### **Supervisors, Team Leaders, Managers**

- 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 or benefits to an appropriate person, their Director and/or the Manager Legal Services.

### **Directors**

- Approve the acceptance of gifts and benefits received for items valued over \$150.

### **General Manager**

- Approve the declarations of gifts and benefits given or received for items valued over \$150.
- Approve the giving of a gift or benefit.
- Approve the publication of the Gifts and Benefits Register.

## **Procedure**

A gift or benefit is an item given or received by an employee in their role or official duties and includes tangible and intangible 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 duties.

QLeave employees should be mindful of their obligation to maintain and enhance public confidence in the integrity of public administration and must not ask for or encourage the giving of any form of gift or benefit in connection with the performance of official duties. Any gift or benefit accepted, regardless of monetary value, implies, or may imply a relationship which may interfere with objectivity and independence.

In most situations, QLeave employees can decline offers of gifts or benefits courteously by explaining that acceptance would be against Queensland Government guidelines, directives and this Policy and Procedure and, consequently, that they have no discretion in the area.

Gifts or benefits accepted by an employee remain the property of QLeave unless the General Manager or an appropriately delegated officer determines it is appropriate for the recipient to retain the gift or benefit.

### **1. Receiving gifts and benefits**

Gifts or benefits cannot be accepted if acceptance is likely to affect, or be reasonably perceived to affect, the independent and impartial performance of the employee's official duties. If it is not appropriate to accept a gift or benefit, you should decline the offer or return the gift.

If you are offered a gift or benefit, consider whether or not it is appropriate to accept it. Any gift other than a token or memento (or similar item of minimal value), must not be accepted unless it can be shown to be of benefit to QLeave, the State of Queensland and/or the public generally.

Any offer of cash, or any items which are readily converted into cash, must be refused in all circumstances. Accepting money in any form may be seen as an attempt at bribery.

If you're unsure whether to accept a gift or benefit, discuss the with your supervisor or Manager.

Refer to Appendix 1: Decision Making Guide at the end of this document for further guidance.



## 1.1 Out of scope

The following types of gifts or benefits are outside the scope of this document:

- gifts or benefits given or received under QLeave's approved reward and recognition programs.
- benefits negotiated due to QLeave sponsoring a service, product or activity on its own or with another government agency or department, as may occur under the Queensland Government sponsorship policy.

## 1.2 Gifts of cultural or historical significance

If you receive a gift of cultural or historical significance:

- you must complete a Gifts and Benefits Declaration form and submit it to the Manager Legal Services, regardless of its value.
- the gift must be retained by, and remains the property of, QLeave, regardless of its value.

## 2 Declaring a gift or benefit

Employees must complete a Gifts and Benefits Declaration form 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, an item readily converted into cash, or any other item not permitted to be accepted, which was unable to be initially refused, regardless of value.

If you retain the gift or benefit, you are required to take reasonable steps to ascertain the fair retail value of the gift/benefit. Deliberately undervaluing a gift/benefit may be considered misconduct.

In addition, if you are in a sensitive role where you make decisions that affect QLeave or the government, you should consider the gift in the entire context in which it is given (that is, consider the timing and purpose of the gift). In some circumstances, a gift which may not be high in value may still be intended to influence and should be declined or declared. Examples of such roles could include procurement or audit roles.

### 2.1 Gifts or benefits with a cumulative value of \$150 or less

You may retain this gift/benefit without approval.

You do not need to complete a Gifts and Benefits Declaration form but may elect to do so.

Any gift or benefit which has a retail value of \$150 or less and is accepted by an employee or QLeave may remain the property of the employee if acceptance is not likely to affect, or could reasonably be perceived to affect, the independent and impartial performance of the employee's official duties.

### 2.2 Gifts or benefits of more than \$150 value (including cumulative value)

Where a gift or benefit is greater than \$150 in any financial year (including from the same person or persons in a similar relationship with the employee) the gift or benefit should be refused.

You may retain the gift/benefit in extraordinary circumstances if the appropriately delegated officer gives approval (refer to the Delegations and Authorisations Manual).

You must complete a Gifts and Benefits Declaration form and submit it to the Manager Legal Services, as soon as practicable and by no later than one month of receiving the gift or benefit where approval is obtained.

If the gift or benefit is retained by QLeave, it must be used for public benefit or in an appropriate manner. If there is no such use, then the gift or benefit may be disposed of in an appropriate and sensitive manner (e.g. donation to a charity, hospital, school or community organisation).

## 3 Giving of gifts and benefits

The provisions of the Gifts and Benefits Directive No. 22/09 apply to the giving of gifts or benefits by public service employees and agencies, and should be read in conjunction with this policy and procedure. Consideration must be given as to why the gift is being offered, and the public perception of the giving of



the gift or benefit. Any gift or benefit must be for official purposes, and accountable officers must be able to identify the benefit for QLeave, the State of Queensland and the public generally.

#### 4 Gifts and Benefits Register

Declarations of gifts and benefits must be recorded in QLeave's Gifts and Benefits Register. The Gifts and Benefits Register must be published under the *Right to Information Act 2009* as part of QLeave's publication scheme, in a format approved by the Queensland Government Public Sector Commission. This Register must be published online within 10 calendar days of the end of each quarter.

The following details will be recorded in the Gifts and Benefits Register:

- the date the reportable gift or benefit was given or received
- description of gift or benefit, including the value of gift or benefit
- name of donor
- name of recipient
- for gifts received, whether it was retained by the employee or by QLeave
- the reasons for accepting or giving of the gift or benefit
- name of approving officer.

#### Legislation

- *Financial Accountability Act 2009*
- *Financial and Performance Management Standard 2019*
- *Public Sector Act 2022*
- *Public Sector Regulation 2023*
- *Public Sector Ethics Act 2004*
- *Right to Information Act 2009*

#### Other related documents

- Code of Conduct for the Queensland Public Service
- Conflict of Interest Procedure
- Fraud and Corruption Control Policy and Procedure
- Gifts and Benefits Declaration Form
- Gifts and Benefits Directive 22/09 (Public Service Commission)
- Gifts and Benefits Guideline (Public Service Commission)
- Sponsorship and Advertising Policy and Procedure
- Integrity Framework

#### Definitions

| Term  | Definition  |
|---|---|
| <b>Cash and items readily converted into cash</b> | Cash includes legal tender, bills, coins, and cheques.<br>Items readily converted into cash include gifts cards, scratchies, cryptocurrency and shares. |
| <b>Conflict of interest</b>                       | A personal interest that conflicts or may conflict with the discharge of the employee's official work duties.   |



| Term                      | Definition  |
|---------------------------|---|
|                           | <p>Involves a conflict between an employee's duty to serve the public interest and the employee's private interests. A conflict of interest can arise from avoiding personal losses as well as gaining an advantage, financial or otherwise. A conflict of interest occurs when the private interests of a public sector officer interfere, or appear to interfere, with the performance of their official role or duties.</p> <p>A conflict of interest can occur when an employee has, or is seen to have, a private interest, either pecuniary or non-pecuniary, which conflicts or may conflict with the discharge of the employee's duties.</p> <p>Types of conflicts of interest:</p> <ul style="list-style-type: none"> <li>• An <b>actual</b> conflict of interest involves a direct conflict between an employee's current duties and responsibilities and existing private interests.</li> <li>• A <b>perceived</b> or <b>apparent</b> conflict of interest can exist where it could be perceived, or it appears, that an employee's private interests could improperly influence the performance of their duties – whether or not this is in fact the case.</li> <li>• A <b>potential</b> conflict of interest arises when an employee has a private interest that could conflict with their official duties in the future.</li> </ul> |
| <b>Employee</b>           | Public sector employee, including Directors and the General Manager, and encompasses all permanent, casual, and temporary employees (including those engaged through an agency).  |
| <b>Fair Retail Value</b>  | The price that a 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> | <p>Means:</p> <ul style="list-style-type: none"> <li>• the transfer of property or other benefits <ul style="list-style-type: none"> <li>○ without recompense; or</li> <li>○ for a consideration substantially less than full consideration; or</li> </ul> </li> <li>• a loan of property made on a permanent, or an indefinite, basis, received or given by an official when they are acting in their official capacity.</li> </ul> <p>For the purposes of this policy and procedure, gifts and/or benefits include tangible items of lasting value and intangible items of no lasting value (including hospitality).</p> <p>It does <b>not</b> include any gifts or benefits given or received under an appropriately approved reward and recognition program.</p> <p>It does <b>not</b> include benefits negotiated when QLeave sponsors a service, product, or activity on its own or with another government agency, as may occur under the Queensland Government Sponsorship Policy.</p> <p>Gifts and benefits include, but are not limited to:</p> <ul style="list-style-type: none"> <li>• alcohol, clothes or products</li> </ul>  |



| Term                                  | Definition  |
|---------------------------------------|---|
|                                       | <ul style="list-style-type: none"> <li>• travel or accommodation</li> <li>• preferential treatment such as queue jumping, use of facilities, hospitality or benefits generally</li> <li>• food and drink received or given as part of a meeting, conference, trade display or other event attended as part of official duties, cap, pen, pencil, notepad, bottle of wine, bunch of flowers, box of chocolates</li> <li>• free use of facilities such as gyms, holiday homes or discounted travel</li> <li>• corporate offers of transportation, accommodation, tickets, meals and functions as part of a major event</li> <li>• awards or prizes</li> <li>• tickets to the theatre, cultural events, sporting and other events or access to a private spectator box at a sporting or other venue</li> <li>• restaurant meals and beverages</li> <li>• sports team sponsorship.</li> </ul> |
| <b>Hospitality</b>                    | Refers to the provision of food, drinks, accommodation or entertainment, and may be associated with an activity or event, including but not limited to, internal or external meetings, seminars, workshops and conferences.   |
| <b>Reward and recognition program</b> | Means gifts or benefits received by public service/sector employees awarded under an appropriately approved program that recognises contributions towards meeting QLeave outcomes and objectives.   |

## Content Owner

For further information, please contact:

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## Version Control

| Version | Effective Date | Comments   |
|---------|----------------|--|
| v7      | 18/12/2014     | Last review and approval from General Manager                                      |
| v8      | 07/01/2025     | Full review of controlled document undertaken and required amendments incorporated |



## Appendix 1: Decision making guide

This flow chart highlights decision points and recommended courses of action in managing a gift or benefit.

