Australian Government
Australian Public Service Commission

Gifts and Benefits

Guidance for APS agencies, employees and senior officials

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Introduction

Purpose

The purpose of this guidance is to support APS agencies, employees and senior officials to understand and manage the risks associated with offers of gifts and benefits.

This guidance outlines individuals' legal and ethical obligations, including to report illegal and corrupt conduct and avoid real or apparent conflicts of interest. It makes clear the basic principle that public servants must not accept a gift or benefit where it could affect, or reasonably be perceived to affect, their integrity in the performance of their role, or the integrity and good reputation of their agency and the APS.

The guidance clarifies when acceptance of a gift or benefit may be appropriate in the public interest and explains how individuals can better manage integrity risks when interacting with stakeholders to ensure public confidence in the APS.

The guidance also sets out minimum requirements for the systems and processes APS agencies must establish to support ethical decision-making and effective internal oversight—including assurance, transparency and accountability measures—relevant to their functions, responsibilities and operating environment.

Context

An impartial and professional public service is central to Australia's democratic system. Public confidence in the APS is maintained when the Government, the Parliament and the community can rely on public servants to act in the public interest, not their own. Any failure to meet these expectations has the potential to erode trust in public administration and diminish confidence in the effectiveness of government.

From time-to-time public servants may be offered gifts or benefits in connection with their work. This can occur in a variety of settings, including routine stakeholder engagement, official events, intergovernmental activity, international diplomacy, or operational interactions with regulated entities. What is offered can be affected by an individual's role, seniority, the activities they are involved in or duties they perform, including their authority to make decisions, spend money or influence policy.

The acceptance of gifts and benefits can give rise to a real, apparent or potential conflict of interest with an individual's public or official functions or duties. It can also, in some situations, involve or amount to corrupt or even illegal conduct: accepting a bribe, engaging in conduct intended to adversely influence the honest and impartial performance of a public official's functions, or constitute abuse of an official position. Such conduct may be contrary to the *Criminal Code Act 1995,* and/or the *National Anti-Corruption Commission Act 2022*.

Consistent with the APS Values, Employment Principles and Code of Conduct in the *Public Service Act 1999*, public servants must not accept gifts or benefits that could reasonably be perceived as compromising their professionalism, impartiality, or accountability, or undermine the integrity and reputation of their agency or the APS.

There are some circumstances in which accepting a gift or benefit may be aligned with the public interest or may benefit the official's agency rather than providing a benefit exclusive to the individual – but these are limited. Examples include exchanges of gifts in the context of diplomacy and official intergovernmental engagement or receiving small gifts as a token of appreciation for presenting at external events.

Sometimes, acceptance of a gift or benefit might be unavoidable or necessary for operational reasons relating to the conduct of official business, such as accepting complementary entry tickets, transport or hospitality attached to events where official business must be conducted, including operational upgrades related to official travel in the limited circumstances permitted by the Australian Government Travel Policy.

In other circumstances, the acceptance of a gift or benefit—even those of low value—may only provide a personal advantage to an individual. In such situations, it could give rise to the perception by a reasonable observer that the individual prioritises their own interests above their official duties or suggests an implied expectation that the recipient will act, or appear to act, in the interests of the donor rather than in the public interest.

APS agency responsibilities

APS agencies must identify and manage the integrity and corruption risks that can arise at the organisational level when their employees and senior officials—including SES, Agency Heads and Statutory Office Holders—are **offered, accept** or **handle** gifts and benefits in connection with their official duties. Some risks are inherent to all individuals in the APS, and some may be more specific to the agency, a particular role or position, or business activity.

APS agencies are expected to support individuals to make good ethical decisions. They must also provide assurance to their accountable authority, relevant governance bodies, the Government, the Parliament and the public by establishing effective internal controls, support systems and processes that have appropriate regard to enterprise risk and ensure transparency and accountability. Not all agencies will be exposed to the same risks or experience the same prevalence of gifts and benefits offers. Agencies which conduct high-risk activities are more likely to be exposed.

This guidance is consistent with the duties of officials under the *Public Governance, Performance and Accountability Act 2013* and the guidance to Accountable Authorities and entities in the Department of Finance's Model Accountable Authority Instructions (Resource Management Guide 206). Agencies must consider this guidance in conjunction with the Model AAIs, including instructions relating to handling gifts received by officials in the course of their work which become **relevant property** of the Commonwealth.

Giving official gifts and benefits

This guidance **does not** address the responsibilities of APS officials in **giving** gifts to external entities or individuals on an official basis. Making gifts of relevant property or otherwise managing public resources to provide official gifts, benefits and hospitality on behalf of the Commonwealth fall within scope of the *Public Governance, Performance and Accountability Act 2013* framework, which is administered by the Department of Finance.

Agencies seeking further guidance on establishing internal policies regarding the gifting of relevant property or providing official gifts or benefits, should first consult the Department of Finance's Model Accountable Authority Instructions (Resource Management Guide 206) or seek guidance directly from the Department of Finance. Individuals seeking further guidance about decision-making about the provision of official gifts and benefits should consult their agency's internal policy, or with their relevant corporate team.

The APSC's role

Through this guidance and supporting resources, promotional activities and advisory functions, the APSC supports APS agencies to uphold high standards of integrity and conduct by individuals in the APS, and partners with agencies to strengthen their capability, transparency and accountability under the Public Service Act framework.

How to read this guidance

This guidance is in two parts.

Part A assists APS agencies to develop and implement internal policies, systems and processes to support employees, Agency Heads and Statutory Office Holders to manage risks that arise in the handling of gifts and benefits.

Guidance includes **definitions of key terminology** and indicates **minimum transparency and accountability requirements** that all agency policies are expected to include, to provide transparent information and enable assurance that APS officials are meeting their obligations. This includes making a considered enterprise-level assessment of the particular risks that may arise for individuals in the context of the agency's functions, responsibilities, operating context and risk profile, and apply any additional controls that may be necessary.

Part B assists APS employees, Agency Heads and Statutory Office Holders understand their personal legal and ethical obligations to uphold trust and confidence in the integrity of their agency and the APS when engaging with external entities and individuals. The guidance aims to help them effectively assess and manage integrity and corruption risks that may arise when a gift or benefit is offered to them through those engagements.

Part A and B are complemented by **resources to support agency implementation**, which may be used in the context of an agency's own enterprise risk management approach and tailored where necessary:

- **Gifts and Benefits Public Register Template**, to provide a broadly consistent approach to transparency of reportable accepted gifts and benefits across the APS, and to aid accountability and assurance systems in agencies (Appendix 1 to this guidance)

- **Model Internal Gifts and Benefits Policy**, which provides an example template and further guidance and information for agencies on how to implement risk management principles and minimum requirements, and
- **Discussion Toolkit and Case Studies**, to support managers, supervisors and their teams to manage agency risk by providing a discussion framework and helpful scenarios that illustrate how APS employees can best apply the risk management principles and minimum requirements.

Better practice application

Employees and statutory officials of **non-APS agencies** are encouraged to have regard to both parts of this guidance as better practice advice, to maintain consistency in the Commonwealth public sector and uphold common obligations under relevant Commonwealth legal frameworks, including the Criminal Code Act, the NACC Act, and the PGPA Act.

Suppliers to government (including prospective suppliers) should have regard to this guidance where their personnel engage with APS officials. Supplier personnel—including under labour hire and consultancy arrangements—engaged to perform services to or on behalf of APS agencies may be subject to requirements regarding conflict of interest management and compliance with other legal and ethical obligations under Commonwealth contracts, including the Commonwealth Supplier Code of Conduct.

Part A – Guidance for APS Agencies

Who should refer to this Part A?

- Agency Heads in APS agencies and their delegates
- APS agency corporate teams with responsibility for HR, Integrity, Finance and Risk management
- Governance bodies in APS agencies with oversight of enterprise risk management, people and culture, or integrity matters.

(Together referred to as **'APS agencies'** in this guidance.)

Definitions

In this guidance:

'**APS officials'** means APS Agency Heads, all APS employees, including Senior Executive Service employees, and Statutory Office Holders performing functions or duties in connection to the functions of, or supported by APS, agencies.

'Gifts and benefits' means any free or discounted good or service offered or made available to an APS official in connection with their official role or duties by an external entity or individual. Offers can include tangible goods, services, hospitality, transport or accommodation, connected to a range of situations or events where APS officials interact with external entities and individuals as part of their role or duties.

Examples may include:

- tangible items such as food hampers, confectionery, flowers, alcohol, books, IT hardware or software, electronics, clothing, water bottles, glassware or mugs, manufacturer's samples, and any branded promotional items
- tangible items with cultural significance such as artworks, handmade crafts and religious items.
- financial benefits including cash, loans, discounts, subsidies, bursaries, fellowships, scholarships, sponsorships, promotions or publicity, and 'in-kind' services or other benefits
- real or intellectual property
- cash, debit cards, gift cards, vouchers or shares
- free or discounted hospitality, including individual meals, beverages, on-site event catering, hosting and event management services
- free or discounted tickets to cultural, theatre or sporting events
- free or discounted attendance at conferences, training and development, or other networking events

- prizes, including 'lucky door prizes', at external events
- air travel related goods and services including:
  - flights and flight upgrades
  - airline lounge memberships (both invitation-only memberships and commercially available memberships), and airline lounge hospitality on a guest or ad hoc basis
  - any goods or services redeemed in exchange for accrued airline status credits
- other transportation, including taxis, rideshare services, and hire-car upgrades
- accommodation, including room upgrades, and add-ons like breakfast or concierge services
- gifts and benefits under loyalty schemes attached to official purchases of goods and services
- free memberships of venues, clubs and associations – including exclusive invitations not available to the public
- any other preferential treatment in the provision of commercial goods or services because of a person's APS employment status, position, role or duties except where:
  - a contractual arrangement with the Commonwealth is in place to supply those goods and services, and relevant conditions are met by the individual to accept them[1].

'**Donors**' means the external entity or individual who is the declared source of an accepted gift.

'External entities and individuals' mean stakeholders external to the APS that offer gifts and benefits to APS officials, and generally includes:

- suppliers, clients and customers (including potential or prospective suppliers, clients and customers)
- non-government entities and individuals
- lobbyists (as defined in the Lobbying Code of Conduct)
- international government or non-government officials, other individuals, and entities
- state and territory government entities and officials
- Commonwealth officials acting in their personal, not official, capacity
- any individual person, business or entity regulated by, funded by or contracted to APS agencies, or which could be affected by decisions or actions of an APS official.

'In connection with official role or duties' means the gift or benefit offered is related to an individual's public or official role, or the function or duties they perform in the APS.

'**Conflict of interest'** is defined in the APS Conflict of Interest Management Framework as when a public official or other person has a personal interest, or another duty, that could affect or be affected by how the public official or person performs their public or official functions or duties.

[1] Certain Commonwealth supplier arrangements, such as Whole of Australian Government travel contracts, authorise or make available discounts, preferential treatment or special commercial conditions for Commonwealth officials, subject to certain requirements.

'**Immediate family**' means an APS official's partner[2], dependent children, and any relatives who live with them, or with whom they have a financially dependent relationship (either they are dependent on the official, or the official is dependent on them).

Minimum requirements for agency policies

Part A: Guidance for APS Agencies provides the minimum requirements all internal agency policies should contain with respect to managing gifts and benefits as a conflict of interest risk.

APS agencies **must** apply 9 minimum requirements when developing their gifts and benefits policy and internal procedures.

1. Establish an internal gifts and benefits policy
2. Consider and manage identified agency-specific risks
3. Identify gifts and benefits which must not be accepted
4. Identify circumstances where gifts and benefits can be accepted
5. Reflect cultural awareness
6. Include handling considerations for offers and accepted gifts
7. Include declaration requirements
8. Include public reporting requirements
9. Promote transparency while complying with privacy obligations

Further drafting information on all minimum requirements is provided in the APSC's Model Gifts and Benefits Policy. The Model Policy is provided as a template to assist APS agencies to develop their own policies which meet the minimum requirements. It is not mandatory for APS agencies to implement the model policy. If used, it should be tailored in the context of an agency's own functions, responsibilities, operating environment and risk profile.

Minimum Requirement 1 – Establish an internal gifts and benefits policy

APS agencies **must** establish an internal gifts and benefits policy.

This may be a clearly identified section in the agency's conflict of interest policy or a separate policy and must have regard to this guidance and any additional agency-specific risk assessments and controls.

In developing and maintaining the policy, Accountable Authorities of APS agencies **must** ensure alignment with obligations under the PGPA Act framework, including establishing and maintaining appropriate systems of risk oversight, management and internal control (section 16) and officials' disclosure of material personal interests (section 29). Agencies

[2] For the avoidance of doubt, may include ex-spouses or partners.

should implement these controls through their Accountable Authority Instructions, informed by Resource Management Guide 206 (Model AAIs).

Gifts and benefits risk controls should be designed and included as part of the agency's control framework consistent with the Commonwealth Risk Management Policy and Resource Management Guide 211: *Implementing the Commonwealth Risk Management Policy*. An effective control framework aligned with the agency's risk appetite and tolerance is clearly defines the effectiveness of individual controls and is reviewed regularly in line with the agency's enterprise risk framework.

Where a separate gifts and benefits policy is established, it must clearly be linked with the agency's conflict of interest policy and any other relevant internal policy (such as travel and procurement), and it must be communicated effectively and regularly to all agency officials.

All APS agencies are **encouraged** to publish their gifts and benefits policies alongside their registers on their websites to communicate to the public and stakeholders how offers and accepted gifts and benefits will be handled by the agency, to enhance transparency of agency operational information and strengthen accountability. Regulators and integrity oversight agencies are **strongly recommended** to do so.

Minimum Requirement 2 – Consider and manage identified agency-specific risks

In developing their internal policies, APS agencies **must** assess:

- whether agency officials' acceptance of common types of gifts and benefits in certain circumstances may give rise to real or apparent conflict of interest risk (or bribery or other corruption risk)
    - on a general basis and
    - on a specific basis in respect of certain agency activities, roles or duties, and
- if identified risks are acceptable within the agency's enterprise risk tolerance or require additional management strategies and controls.

Agency policies should also identify procedures staff are to follow in specific roles or when undertaking particular activities. Procedures should reflect the agency's risk tolerance and appetite and include any additional controls (mandatory rules) that may apply to all staff regardless of classification role or duties (such as travel arrangements, procurement etc.).

The nature of an agency's statutory functions and systems role is critical to inform both individual decision-making and agency assurance processes with respect to handling gifts and benefits from external entities and individuals. For example, agencies which engage in high-risk activities (such as procurement, grant allocation, contract management, regulatory activity etc.) should expressly refer to those responsibilities in their gifts and benefits policies.

APS agencies with regulatory functions or oversight of sectors of the Australian economy or particular entities (including integrity oversight of public sector entities) are **strongly**

recommended to publish their gifts and benefits policies alongside their registers on their websites. In their policies, regulators should include a section on how gifts and benefits offered by regulated sectors or entities will be handled. Gifts and benefits offered by regulated entities present a high conflict of interest risk to regulators and have the potential to adversely impact the integrity and good reputation of the agency, as well as the legitimacy of decision-making by agency employees and officials. A transparent policy helps communicate to all external entities and individuals the behavioural expectations of agency employees and officials and assure the public that gifts or benefits will be handled ethically and in accordance with legal obligations.

Minimum Requirement 3 – Identify gifts and benefits which must not be accepted

Agency policies must make clear that the following **must not be accepted**:

- Bribes – any gifts or benefits offered to a public official that can reasonably be perceived as an illegal inducement to provide an advantage to the entity or individual making the offer. Asking for and/or accepting a bribe is an offence under section 141.1 of the *Criminal Code Act 1995* and carries a penalty of up to 10 years in prison and/or a fine of up to 10,000 penalty units. Asking for and/or accepting a bribe would also be considered corrupt conduct under the *National Anti-Corruption Commission Act 2022*.
- Cash, debit cards, gift cards and vouchers transferable for cash, crypto currency or any other items that can be converted into cash or used as or exchanged for currency to purchase goods or services.
- Gifts and benefits specifically prohibited by the Australian Government Travel Policy.

Minimum Requirement 4 – Identify circumstances where gifts and benefits can be accepted

APS agency policies **must** include clear information on the circumstances in which agency officials can accept gifts and benefits in their official capacity and the controls which may apply to that acceptance.

The Model Policy provides further information to assist agencies in developing and drafting their policies, by distinguishing gifts and benefits which must be received by officials on behalf of their agency because they cannot be declined for official reasons, and those that may be received for a reasonable business purpose.

All accepted gifts and benefits must be handled in line with agency policy – **See Minimum Requirements 7 and 8**.

The acceptance or receipt of gifts and benefits in the course of an official's duties is permissible in circumstances where:

- Gift exchanges are standard protocol for interactions between official representatives of national governments (See **Model Policy - Official Gifts**)

- Declining a gift would cause cultural offence to the donor or significant adverse relational consequences for the agency (See **Model Policy - Cultural Awareness**)

- Acceptance of the gift or benefit constitutes a defensible reasonable business purpose where there is a clear public interest or agency benefit, and not an exclusive personal gain to an individual (See **below** and **Model Policy - Acceptance for reasonable business purposes**)

- Declining the gift or benefit is impractical (See **Model Policy - Handling considerations**)

Acceptance for reasonable business purposes

As part of the performance of their duties APS officials may sometimes need to attend or participate in externally organised events – to deliver speeches or present official information, provide training, or conduct industry briefings or consultation. Transportation, accommodation or hospitality necessary to perform official duties may be offered by a supplier or stakeholder for free or at a discounted rate.

In **limited circumstances**, where the official's attendance at the event is exclusively to perform an agency business activity and is necessary for the APS official in the performance their role or duties, a free or discounted benefit should **only** be accepted where there is a clear public interest or agency benefit in doing so, and there has **first** been a consideration of whether the agency can pay the full costs of the official's attendance in preference to accepting the offer.

Where a benefit in these circumstances is accepted, decision-makers **must** record the nature and context of the offer, the official business activity being undertaken, document the risk considerations and state reasons why acceptance of the offer is preferred to authorising the expenditure of public resources to meet the costs.

If a personal benefit is being obtained by the individual that is **additional** to the performance of their official duties in these circumstances—such as staying for the remainder of conference after performing their duties, undertaking professional development activities, or enjoying higher-value hospitality such as a gala dinner or a tourist experience—the additional benefit must be included in the risk considerations and determined to be in line with the agency's gifts and benefits policy before it is accepted. Individuals should consider declining **exclusive** personal benefits in these circumstances where it is ethical and practical to do so.

Any accepted gifts and benefits in these circumstances must be declared internally by individuals where the total estimated value of the benefit exceeds the agency's declaration threshold, and publicly reported where required.

Exclusive Airline Lounge Memberships

APS officials **must** declare their acceptance of invitation-only (or 'exclusive') airline lounge memberships to their agency. Consideration should be given as to whether accepting an exclusive airline lounge membership presents an acceptable risk in the context of their agency's functions.

Agencies **must** publicly report **all** exclusive airline lounge memberships held by agency officials on their public registers on an annual basis, or when circumstances change, such as a new or cancelled membership.

Airline lounge memberships should be publicly reported in the first quarter of each financial year, or at the time a new membership is accepted. Cancelled or forfeited memberships should also be publicly indicated on the agency register as soon as practicable.

'Low value' gifts and benefits

As better practice, agencies should consider establishing appropriate controls in their policies on:

- acceptance of gifts valued **under** A$100.00 (GST exclusive) and
- personal retention of gifts made to individuals.

Gifts and benefits such as consumable or tangible goods are commonly offered by stakeholders as tokens of thanks or professional courtesy, or facilitation within an ongoing business or stakeholder relationship, and may be expressly intended for, or may only benefit or be consumed by an individual. While these may often not exceed the declaration threshold and may be otherwise considered 'token' or low value, they are not automatically *low risk* based on valuation alone. Frequent acceptance of low value items, especially by the same individual from the same donor over time, by the same individual from multiple donors, or by multiple individuals in the agency from the same donor, can create integrity or corruption risks which agencies should be alert to in designing controls and guiding staff.

Minimum Requirement 5 – Reflect cultural awareness

APS agency policies **must** reflect cultural awareness and sensitivity, particularly in contexts where declining a gift may have unintended diplomatic or relational consequences.

Cultural gifts can carry historical, symbolic, or emotional significance for the giver or recipient, for this reason refusal may be inappropriate, especially where unique skill and effort has gone into its production. They may include:

- visual and audio materials: photographs, sound recordings, film, video
- printed and written materials: ephemera, manuscripts, personal papers, diaries, field notebooks, theses
- unpublished cultural materials: items relating to Aboriginal and/or Torres Strait Islander studies, knowledge, and experience
- artworks and hand-made items: including traditional crafts and ceremonial objects

- books and historical documents
- hospitality: meals or ceremonial participation offered as part of cultural practice.

Agencies **should** include in their policies guidance to officials on how to assess and manage situations where declining a gift or benefit may cause cultural offence or be misinterpreted.

Declining gifts and benefits offered within a commercial stakeholder relationship are unlikley in most circumstances to cause offence or adverse relational consequences for the agency.

Minimum Requirement 6 – Include handling considerations for offers and accepted gifts

Agency policies **must** include relevant controls and practical information for agency officials on how they are to handle gifts and benefits offers and manage accepted gifts. This may include:

- when and how agency officials should professionally decline offers from stakeholders
- how agency officials are to handle gifts benefits which cannot be practically declined or returned, including consistent reflection of the Australian Government Travel Policy regarding goods and services related to official travel
- the circumstances in which agency officials may personally retain a gift or benefit that is received in the course of their duties
- how to manage and store official gifts held on the premises
- how to redistribute, donate or dispose of gifts where appropriate.

For further drafting information see the Model Policy**.**

Declining offers

In government business contexts, where there is little to no public interest or agency benefit in an individual official accepting gifts and benefits—regardless of their value—they can usually be **declined** without causing offence or jeopardising a current or prospective business relationship between the agency and the entity. Agencies should make clear statements in their policies—subject to official gifts and cultural awareness provisions—that offers of gifts and benefits can be professionally declined as routine practice, to effectively manage integrity risk. Agency officials should also be encouraged to regularly communicate this position to stakeholders.

The Model AAIs indicate that:

> *Gifts provided to officials in the course of their work immediately become relevant property [owned or held by the Commonwealth] when received.*

For further information on when official gifts become 'Commonwealth property', how to handle property that is received on agency premises, and the retention and disposal of Commonwealth property, refer to the Model AAIs.

Official travel-related benefits

Agency gifts and benefits policies **must** be consistent with the Australian Government Travel Policy and be clearly linked to the agency travel policy.

Minimum Requirement 7 – Include declaration requirements

Agency policies **must** include requirements regarding declaration of accepted gifts and benefits as outlined below, plus any additional controls they consider appropriate.

Accepted gifts and benefits valued **over A$100.00 (GST exclusive) must be declared internally** by all APS employees and senior officials (regardless of role, classification or seniority) as soon as practicable, including reasons for acceptance, and documented in writing. This includes any gifts or benefits over the threshold received by immediate family members where the gift or benefit directly relates to the employee or senior official's public or official duties. This **must** also include travel-related gifts and benefits of immediate family received when accompanying the APS official on agency-related business, including airline lounge access or membership.

Thresholds and Valuation

The mandatory declaration threshold of A$100.00 (GST exclusive) is nominal. As discussed at Minimum Requirement 4, agencies should consider **as better practice** establishing additional controls on gifts and benefits valued **under** A$100.00 (GST exclusive). Options include lowering the mandatory internal declaration threshold for their agency—or removing it to require all gifts and benefits to be declared regardless of value—to maximise transparency and accountability and prevent under-reporting.

While value is not the only factor to consider when determining whether internal declaration is required, to mitigate risk, agencies should include in their policies that the value of accepted gifts and benefits should be estimated on the basis of:

- the current market value of the gift in Australia (excluding GST) or
- the wholesale (tax free) value in the country of origin of the individual or entity donor and converted to Australian dollars at the current exchange rate or
- using publicly available resources such as internet search engines, eBay or equivalent auction sites, or common online marketplaces (such as Gumtree or Facebook) to determine current new or second hand value (if no longer available as new).

Agencies should consider declaration controls that:

- foster ethical behaviour by officials, including communications with stakeholders about the integrity risk of gifts and benefits offers
- manage identified enterprise risks in the context of agency functions and responsibilities
- actively consider the relationship between the donor and the agency, and the APS official's ongoing role and duties
- ensure effective recordkeeping in centralised systems

- consider the aggregate value of multiple gifts to individual officials from the same donor and
- clarify how gifts accepted by a team should be declared.

Declarations should be made to supervisors/managers and relevant corporate teams responsible for the agency policy.

Agencies should consider outlining in their policies how they will monitor and review gift and benefits declarations by individuals—including senior officials—regarding the source, frequency and value (individual and cumulative) of accepted gifts and benefits, to manage integrity risks. These risks may only become evident over time.

Where multiple gifts or benefits are regularly accepted from the same donor entity by the same official (or by multiple officials in the same agency) giving rise to potential conflict of interest or other integrity or reputational risks, agencies should ensure that conflict of interest and corruption risks are well-understood by those officials. This includes ensuring relevant integrity training is undertaken, and future gift and benefit handling is appropriately risk-assessed and effectively managed, including through performance management where an individual's actions indicate this is necessary.

Agencies should, as better practice, monitor declarations in order to communicate effectively with entities regarding improper gift and benefit offers to agency officials. Agencies are expected to take contract management action where necessary in accordance with the Commonwealth Supplier Code of Conduct where there is suspected unethical conduct by suppliers.

Offers that are not accepted

Generally, gifts and benefits which are not accepted are not required to be declared.

However, agencies have the flexibility to include declaration of offers and other enterprise risk controls in their policies to ensure greater transparency and trust in the integrity of their processes. Agencies may wish to apply proportionate, risk-based controls based on their operations. Further steps may include:

- clarifying the processes to support mandatory internal reporting of all offers which could reasonably be perceived to be a bribe or corrupt conduct
- requiring all **offers** of gifts and benefits **over** the agency declaration value threshold to be declared, including those offers not accepted
- controls for declaration of offers **under** the agency declaration threshold, where appropriate, to manage identified enterprise risk
- potential public reporting of high-risk offers that are not accepted – see optional column in the Model Public Register template (Appendix 1).

Minimum Requirement 8 – Include public reporting requirements

APS agencies **must** maintain on their public website a gifts and benefits register to provide transparency and accountability.

Agencies **must** publish on their register, on a quarterly basis, all gifts and benefits over the value of A$100.00 (GST exclusive) which have been accepted by the Agency Head, Senior Executive Service employees, and Statutory Office Holders in the agency (including officials acting in those positions).

Agencies may, as a matter of better practice, extend public reporting requirements:

- to other non-SES employees in designated roles or positions in the agency who perform duties related to high-risk activities
- to all employees if necessary to manage identified enterprise risk. Regulators and integrity oversight agencies are **strongly recommended** to do so.

Agencies **must** include a clause on their public registers confirming which employees are included in their register (i.e. whether it is all staff or just the prescribed positions).

Agencies **must** also record a 'nil' declaration on the public register where no reportable gifts or benefits have been declared by any officials in the agency during an individual reporting period. Agencies are expected to provide evidence of this on request.

Agency public registers

For the purpose of consistency across the APS, agencies are **strongly recommended** to adopt the **Gifts and Benefits Public Register Template** (at Appendix 1) as the model for their public register.

Agency Registers should be updated quarterly by 30 April, 31 July, 31 October, and 31 January each year, as set out in the template.

QUARTERLY REPORTING & PUBLICATION CYCLE

Reporting Period	Publication Date
1 Oct – 31 Dec	31 Jan
1 Jan – 31 Mar	30 Apr
1 Apr – 30 Jun	31 Jul
1 Jul – 30 Sept	31 Oct

Agencies in the national intelligence community may provide this information to the APSC through a separate agreed arrangement.

The APSC will maintain a list of links to agency public registers on its website. APS agencies should notify the APSC of any changes to their public register website link to ensure currency.

Agencies must manage the content of their public registers in accordance with Commonwealth records management, access and disposal obligations under the *Archives Act 1983* and *Freedom of Information Act 1982* – see the National Archives of Australia's information on Archiving Australian Government websites.

Archived registers should be held in centralised agency record keeping systems and made publicly available on request through administrative access or provided to integrity agencies on request for oversight purposes.

Minimum Requirement 9 – Promote transparency while complying with privacy obligations

Agencies **must** comply with their obligations under the *Privacy Act 1988* in relation to the publishing of personal information on agency public registers.

As a matter of better practice, agency policies should contain a privacy notice to APS officials that where they accept a publicly reportable gift or benefit their name will be published on the agency public register for the purposes of transparency and accountability, unless publication would be unreasonable in the circumstances, which may include consideration of a person's safety or where information is otherwise subject to official secrecy.

Immediate family members of agency officials should also be made aware that their acceptance of a gift or benefit may be publicly reported in reference to the APS official, in accordance with the Australian Privacy Principles. Where consent to disclose personal information cannot be obtained, agencies should describe this on their registers as acceptance from the relevant official's 'immediate family' and may withhold the names of both the official and the family member if necessary.

Agencies are strongly recommended to also provide a privacy notice to stakeholders on their website. Donor entity names must be disclosed on the register. However, agencies should not publish the personal information of an employee of a donor entity if the accepted gift or benefit was donated on behalf of the donor entity.

Further assistance for agencies

For further advice on how to develop and implement an agency gifts and benefits policy, APS corporate teams can contact gifts@apsc.gov.au.

Part B – Guidance for APS employees and senior officials

Who should refer to this Part B?

- APS Agency Heads
- all APS employees, including Senior Executive Service employees and
- Statutory Office Holders who are officials of APS agencies.

(Together referred to as **'APS officials'** in this guidance.)

Understanding your legal obligations

All APS employees and senior officials must be aware of their legal obligations in the context of gift or benefit offers under the:

- *Criminal Code Act 1995* which sets out relevant offences relating to asking for and/or accepting a bribe (corrupting benefit)

- *National Anti-Corruption Commission Act 2022* which provides the definition of corrupt conduct

- APS Values, Employment Principles, and Code of Conduct set out in the *Public Service Act 1999* which set out the professional behavioural standards in the APS, and

- *Public Governance, Performance and Accountability Act 2013* which sets out resource management obligations, including duties of officials.

For further information on your specific legal obligations, please refer to your agency's gifts and benefits policy, which may reflect content in the APSC's Model Policy.

Understanding risk

When you engage with external entities and individuals in the course of your official role or duties, you do so as a representative of your agency and the APS.

As a basic principle you must not accept a gift or benefit where it could affect, or be reasonably be perceived to affect, your integrity in the performance of your role, or the integrity and good reputation of your agency or the APS.

Accepting gifts and benefits from the entities and individuals you engage with may, in limited circumstances, be appropriate or necessary in the context of your work, particularly where there is a clear and obvious public gain that eclipses any personal benefit you might obtain – such as when you engage with representatives of foreign governments, the benefit received extends to your team's capability, your agency's ability to perform its functions or the delivery of Government outcomes. An example is where you are delivering official information at a stakeholder event and you have been offered a complementary ticket to attend the remainder of the activities, or enjoy the hospitality provided to all attendees.

It important to understand that accepting a gift or benefit could, in some circumstances, compromise your ability, or the perception of your ability, to perform your role or duties as an APS official in an impartial and ethical manner, and may damage how the public views your agency or the APS. Under certain circumstances, accepting or offering gifts or benefits could be corrupt conduct as defined under the NACC Act.

You must stay up-to-date and comply with your agency's gifts and benefits policy, which may outline specific risks relevant to your agency's functions and responsibilities, and/or rules that you should be aware of in your interactions with external entities and individuals on behalf of your agency.

At times, you may need to make an ethical decision in the moment and make your own consideration of whether accepting a gift or benefit of a particular type, or in a particular circumstance, might undermine public trust.

Being familiar with your agency's policy and having a good understanding of the risk management principles that underpin it can help you navigate offers of gifts and benefits with confidence.

For further advice about how to make ethical decisions you can talk to your manager, your agency's corporate team, or contact the Ethics Advisory Service, Monday-Friday 9.00 am to 5.00 pm AEST/AEDT, on 02 6202 3737 or by email at ethics@apsc.gov.au.

Risk factors to consider

APS officials are individually responsible for any gifts or benefits they accept.

When presented with an offer of a gift or benefit as an APS official, you need to ensure:

- you comply with relevant laws and Commonwealth policy regarding bribery and corrupt conduct, and your agency policy regarding prohibited types of gifts and benefits
- you can effectively identify and assess real, apparent or potential conflict of interest risks which may arise from a gift or benefit offer
- you declare and handle any gifts which are accepted, in accordance with your agency's policy, and
- your acceptance of a gift or benefit does not adversely impact the integrity or good reputation of yourself, your agency or the APS.

Prohibited items

See Part A – Guidance for APS Agencies for information about gifts and benefits which must not be accepted.

Your agency policy may include additional prohibited items and services, or circumstances in which you must not accept an offered gift or benefit.

It is important to have a clear understanding that certain gifts and benefits, such as cash, are wholly inappropriate for you to accept under any circumstances.

Conflict of interest risk

If you are offered a gift or benefit from an external entity or individual, you must consider whether doing so could:

- create a real, apparent or potential conflict of interest for you or your agency
- be perceived by a reasonable observer that the external entity or individual is attempting to influence you or your agency in relevant decision-making, advice or action
- be perceived by a reasonable observer as involving an abuse of your position
- be perceived by a reasonable observer as potentially adversely affecting your honest and impartial performance of your role or duties, or your agency's functions
- foster an expectation with the entity or individual that you, or your agency, will provide favourable actions or decisions to them in return for the gift or benefit, either immediately or in the future
- lead to you feeling personally indebted or obligated to the entity or individual who provided the gift or benefit to you
- expose decisions made by you or your agency to complaints or challenges by others, on grounds of bias, improper exercise of power, or abuse of position
- adversely impact the security of your agency
- be defensible if subject to external scrutiny, including from the media and the Parliament
- damage public trust and confidence in the integrity of your agency or the APS.

If you undertake certain high-risk activities in your role, there is a greater likelihood that you will be exposed to risk of the perception of improper influence by accepting a gift or benefit.

This is particularly the case if the entity or individual making the offer is directly impacted by your agency's decisions or actions, or they are seeking to commence or maintain a business relationship with your agency.

The following high-risk activities involve making decisions or taking actions that could benefit or disadvantage individuals, business or other stakeholders:

- Procurement
- Grant allocation
- Contract management
- Policy setting in respect of or policy consultation with external entities
- Regulatory activity
- Recruitment
- Investigations, inquiries or reviews
- Governance
- Discretionary decision-making about individual members of the public and business, including issuing permits, licences, charges or penalties.

You have an ongoing responsibility when undertaking high-risk activities to ensure your decisions and actions—or those of your agency more broadly—are not affected, or seen to be affected, by your acceptance of a gift or benefit.

Public benefit vs personal gain

Accepting gifts and benefits may, in some circumstances, be appropriate in the context of your work. In those circumstances there is usually a clear and obvious public gain from a gift or benefit that outweighs any personal benefit you may receive as an individual and may present a reasonable business purpose for acceptance. This decision-making process should be appropriately documented as part of your declaration (if the value of the gift or benefit is internally declarable under your agency's policy) including approval from your supervisor/manager if that is required.

If, however, the gift or benefit is intended exclusively for you and no one else in your agency, or may only be enjoyed by you, it is better ethical practice to decline the gift if it will not cause offence to the donor or adverse relational damage to your agency.

Your agency policy may outline the circumstances where you can accept or personally retain a gift that only benefits you—these will usually be limited to low-risk, low value goods such as consumable items, or modest hospitality at events you attend in connection with your role. You should also have a good understanding of alternative methods to handle a gift where it cannot practically be declined.

Value and Frequency

Generally, the higher the value of the gift or benefit, the greater the risk your acceptance will be perceived by others as an unreasonable or inappropriate personal benefit to you as an individual. However, value is not the only, or primary, indicator of integrity risk. Frequent acceptance of gifts, including 'low value' gifts—from the same entity or multiple entities—can increase the risk you may be perceived as susceptible to improper influence.

If you are unsure whether a gift or benefit presents an unacceptable integrity risk it is better to decline it, or if it cannot be declined, make a declaration immediately and seek further assistance from your supervisor/manager or agency corporate team.

Seniority

Generally, the more senior you are as an APS employee or official, the greater the risk your acceptance of a gift or benefit could impact public trust and confidence in your ability to perform your APS role with integrity.

This is because you:

- have a significant degree of influence and responsibility—including decision-making authority, and delegation to manage public resources—and may be required to lead the delivery of government programs and policies

- often have greater exposure to and engagement with external entities and individuals, and may be more frequently exposed to offers of gifts and benefits, of varying types and value, than more junior staff

- may be more visible in your role outside your agency and therefore your conduct may be reasonably perceived—by your stakeholders and the community—as representative of the integrity culture of your agency and the APS, and

- are leaders in your agency and the APS, and model behaviours to your teams, peers and broader networks. You should be relied upon to set the tone in your organisation, model compliance with the legal and ethical obligations that apply to everyone, including the APS Values and Code, and promote a pro-integrity culture.

Transparency obligations

Agency Heads, SES employees and Statutory Office Holders

After considering the risk factors and making an ethical decision in accordance with this guidance and your agency's policy, you **must**:

- declare promptly **and** publicly report on a quarterly basis **any** accepted gift or benefit in accordance with the declaration threshold in your agency's policy – i.e. **A$100.00 (GST exclusive) or it may be lower**
- declare and publicly report any gift or benefit received by your immediate family members where that acceptance relates to your role or duties in the APS
- on an annual basis, publicly report any exclusive airline lounge memberships you hold—when the membership invitation is first accepted and every year thereafter while you hold it. Cancelled or forfeited memberships must also be declared promptly, to be publicly indicated on your agency's register.

Non-SES employees

You must—after considering the risk factors and making an ethical decision in accordance with this guidance and your agency's policy:

- declare internally any gifts or benefits you have accepted, in accordance with the declaration threshold in your agency's policy – i.e. **A$100.00 (GST exclusive) or it may be lower**
- declare any gift or benefit received by your immediate family members where that acceptance relates to your role or duties in the APS.

Part A – Guidance for APS Agencies provides further information on the **minimum** transparency requirements your agency policy must contain—including what you must declare and when you should declare it. Your agency policy may also include **additional** declaration and public reporting requirements (including to non-SES employees) depending on your role or duties, or the functions of your agency.

Manager obligations

If you manage individuals or teams, regular conflict of interest risk management discussions should include identifying common gifts and benefits that may be offered by the external entities or individuals they engage with in connection with their work, and the circumstances in which that might occur.

You and your team can put in place standard operating procedures for handling common types of offers in the moment—especially if this often occurs outside the APS workplace or outside business hours, or if your team is responsible for managing a high-risk activity.

Being aware of this guidance, the risk factors and how to assess them, and your agency's internal gifts and benefits policy, is an essential part of your role as a manager to foster a pro-integrity culture.

Ensuring your team has a shared understanding of what is required and expected, and demonstrating what good ethical practice looks like, gives individuals confidence to appropriately handle offers that are made to them and promotes transparency and accountability.

The Discussion Toolkit and Case Studies provide more information about how to discuss gifts and benefits offers with your team.

Further assistance for APS employees and senior officials

When in doubt, declare

Sometimes it may not be easy or straightforward to make the right decision in the moment and building effective business relationships with external entities and individuals on behalf of your agency may require you to navigate complex situations.

Assistance is always available to you to make ethical decisions, comply with your legal obligations and receive practical support.

If you are unsure whether an offer from an external entity or individual constitutes a gift or benefit, if you may accept it or should decline it, or if a gift you have received and declared also needs to be reported on your agency's public register:

- check your agency's gifts and benefits policy
- seek advice from your manager or relevant corporate team in your agency
- contact the Ethics Advisory Service in the APSC on 02 6202 3737 or by email at Ethics@apsc.gov.au

APPENDIX 1: Gifts and Benefits Public Register – Template

Agency officials received the following gifts and/or benefits exceeding the threshold of A$100.00 (excluding GST) [or lower] Highlight - as per agency policy.

Agencies may also provide public access to their internal gifts and benefits policy for transparency to stakeholders and the public.

ID number Year/#	Date received	Description	Item type-Gift/Benefit	Received by (Name and position/APS level of receiver)	Given by (including donor entity name (and country , if relevant)	Reasons for acceptance (Include reasonable context in which the gift was received) *Further distinctions may be appropriate subject to additional agency policy re public reporting of offers eg:* *Accepted* *Not accepted*	Estimated value in AUD (wholesale value in country of origin, or current market value in Australia)	How the gift/benefit was handled i.e. retained or disposed etc? *Further distinctions may be appropriate subject to additional agency policy re public reporting eg:* *Item retained by agency on premises* *Item personally retained by individual* *Use by individual for agency purpose* *Disposed* *Official Sponsorship* *Offer declined* *Returned to Donor*
2026/1	01/01/2026	Dog shaped glass paperweight	Gift	Joe Bassett, Director, Animal Welfare (EL2)	XYZ Events Company Ltd	Accepted as thanks for delivering briefing to industry expo on implementation of new animal cruelty prevention legislation	$105	Item retained by agency on premises

ID number Year/#	Date received	Description	Item type- Gift/Benefit	Received by (Name and position/APS level of receiver)	Given by (including donor entity name (and country , if relevant)	Reasons for acceptance (Include reasonable context in which the gift was received) *Further distinctions may be appropriate subject to additional agency policy re public reporting of offers eg:* *Accepted* *Not accepted*	Estimated value in AUD (wholesale value in country of origin, or current market value in Australia)	How the gift/benefit was handled i.e. retained or disposed etc? *Further distinctions may be appropriate subject to additional agency policy re public reporting eg:* *Item retained by agency on premises* *Item personally retained by individual* *Use by individual for agency purpose* *Disposed* *Official Sponsorship* *Offer declined* *Returned to Donor*
2026/2	07/02/2026	Attendance at the International Human Rights Conference in Geneva	Benefit	Shan Goodfellow – Assistant Secretary, Human Rights Policy Branch (SESB1)	International Human Rights Organisation	Accepted Ticket to attend and speak in official capacity as subject matter expert. All other official travel costs paid for by agency.	$250	Use by individual for agency purpose
2026/3	14/03/2026	Chairman's Lounge Membership	Benefit	Wayne Fleet – Deputy Secretary (SESB3)	Qantas Airlines	Accepted for reasonable business purpose – frequent official travel	Over reportable threshold	Use by individual for agency purpose

Definitions

ID Number – agency record ID

Date Received: This date refers to the date on which gift was accepted (where declined offers are reported, the date of the offer)

Description: Describe the gift or benefit with reasonable detail.

Item type - Gift/Benefit:

- **Gifts-** Items or services that are free, discounted, or would generally be seen by the public as a gift.
- **Benefits-** Preferential treatment, favours or other advantage. For example, invitations to sporting, cultural or social events, access to discounts, or the promise of a new job.

Received by: Insert name of the APS official/employee including position or classification

Presented by: Name of the donor entity must be reported. Names of individual entity representatives not required. Individual donors must be reported – ensure agency privacy policy is accessible by clearly marked hyperlinks.

Reasons for acceptance**:** Please indicate reasons for acceptance (where declined offers are reported, the facts of declining the offer). 'Reasonable business purposes' should be elaborated, including if other associated costs were paid for by agency.

Estimated value in AUD - Please estimate how much the gift will be and record this in AUD. If value cannot be estimated indicate a value range or indicate 'Value over reportable threshold'

How was gift/benefit handled?: Indicate whether the gift was retained by agency on premises, retained by the individual, shared with a team, donated, raffled off, etc or otherwise disposed. If it was retained by the individual, indicate whether it was retained for official or personal use.

What must I **declare** to my agency...

- Any accepted gifts or benefits valued over A$100 (GST exclusive), regardless of my role, classification or position.
- Any gift or benefit accepted by an immediate family member in connection with my public or official role or duties.
- Any other gift or benefit required by my agency policy to be declared — including those under the agency's declaration threshold. Some agencies may have a lower declaration threshold than A$100 (GST exclusive), or may require all accepted gifts and benefits to be declared, regardless of value.
- Any gifts and benefits accepted after an appropriate consideration of possible corruption, conflict of interest or other integrity risk. Gifts valued under the declaration threshold are not automatically low risk.
- Declarations must be made to my supervisor and relevant corporate team.
- Declarations must include documented reasons for acceptance including risk considerations.

My agency must **publicly report...**

All gifts and benefits valued **over** A$100 (GST exclusive) that have been accepted by:

- Agency Head
- SES employees
- Statutory Officer Holders

Or a member of their immediate in family in connection with the individual's public or official duties.

This includes all invitation-only airline lounge memberships that have been accepted (these must be reported annually).

Public reporting by all APS officials in these positions (including in an acting capacity) is mandatory. Agencies may choose to publicly report gifts and benefits accepted by all staff, depending on the agency's risk profile. They may also lower the public reporting threshold, or remove it (i.e report all accepted gifts and benefits regardless of value).

Agencies may also publicly report **declined** offers of gifts and benefits made to senior officials and those undertaking high-risk activities, to increase transparency, avoid perceptions of improper influence and deter future improper offers.

What's a high-risk activity?

- Procurement
- Recruitment
- Grant Allocation
- Contract Management
- Governance
- Setting policy for or consulting on policy with external entities
- Regulatory Activity
- Investigations, inquiries or reviews
- Making binding decisions for or about people and business, including issuing permits, licenses, charges and penalties

Gifts and Benefits Decision-Making Flowchart

Have you been offered or received a gift or benefit in connection with your APS duties?

Is it an illegal inducement or a prohibited item? (e.g. cash)

Yes → DECLINE and DECLARE

No

Has your agency, role or activity been identified for high risk of corruption or conflict of interest?

Yes → DECLINE / RETURN

No

Is it a cultural gift or would refusal cause detriment to agency relationships?

Yes → ACCEPT and HANDLE in line with agency policy and DECLARE / PUBLICLY REPORT

No

Would acceptance be in the public interest or benefit your agency?

Yes → ACCEPT and HANDLE in line with agency policy and DECLARE / PUBLICLY REPORT

No

Can the gift/benefit be practically declined or returned?

Yes → DECLINE / RETURN

No

DO NOT accept any gift or benefit unless it is line with your agency's policy and you have obtained authorisation to accept from a nominated delegate.
If a gift or benefit cannot be practically declined or returned or is otherwise authorised to be accepted, HANDLE in line with agency policy and ensure that all decisions are documented, including consideration of any identified agency risks.

Regardless of value: Decline where practical, accept only in line with your agency's policy, always internally declare