



OFFICE OF THE CLERK OF THE PARLIAMENT

Parliamentary Service

LEGISLATIVE ASSEMBLY OF QUEENSLAND

# GUIDELINES FOR THE FINANCIAL MANAGEMENT OF THE OFFICE OF THE SPEAKER

ORIGINALLY ISSUED:  
LAST UPDATED:

MAY 1990  
OCTOBER 2016

# TABLE OF CONTENTS

<b>1. INTRODUCTION .....</b>	<b>1</b>
1.1 The Office of the Speaker .....	1
1.2 Financial Management of the Office of the Speaker .....	1
1.3 Overview of the Guidelines.....	1
1.4 Review of the Guidelines .....	2
1.5 Relationship between the Guidelines and other Documents .....	2
<b>2. FRAMEWORK FOR FINANCIAL AND ADMINISTRATIVE MATTERS .....</b>	<b>3</b>
2.1 Appropriation Arrangements for the Office of the Speaker .....	3
2.2 Accounting for Expenditure .....	3
2.3 Financial Reporting.....	4
2.3.1 Annual Financial Reporting.....	4
2.3.2 Statement for Public Disclosure.....	4
<b>3. STRUCTURE OF THE OFFICE OF THE SPEAKER .....</b>	<b>5</b>
3.1 Definition .....	5
3.2 Staffing .....	5
3.3 Service Relationship with the Parliamentary Service .....	5
<b>4. RESPONSIBILITIES FOR MANAGING EXPENDITURE.....</b>	<b>6</b>
4.1 The Role/Responsibility of the Clerk of the Parliament .....	6
4.2 The Role/Responsibility of Corporate Services within the Parliamentary Service.....	7
4.3 The Role/Responsibility of Staff within the Office of the Speaker.....	7
4.4 The Role/Responsibility of the Speaker .....	7
<b>5. ACCOUNTING FOR EXPENDITURE.....</b>	<b>8</b>
5.1 Standards of Documentation .....	8
5.2 Allowable Expenditure (General) .....	8
5.3 Staff Employment .....	9
5.4 Training and Development.....	9
5.5 Motor Vehicles .....	9
5.6 Administrative and other Costs.....	10
5.7 Domestic Travel .....	12
5.7.1 Spouse Travel.....	14
5.7.2 Approval and Documentation.....	15
5.7.3 Report to Parliament .....	15

<b>5.8 Overseas Travel</b> .....	<b>16</b>
5.8.1 Approval Process .....	18
5.8.2 Recreation Leave whilst Overseas .....	18
5.8.3 Report to Parliament .....	18
5.8.4 Travel for annual Presiding Officers and Clerks Conference .....	19
<b>5.9 Hospitality</b> .....	<b>20</b>
5.9.1 Official Functions .....	21
5.9.2 Minor Hospitality .....	22
5.9.3 Gifts.....	23
<b>6. NON-ALLOWABLE EXPENDITURE</b> .....	<b>25</b>
6.1 'Electorate-related' Expenditure .....	25
<b>7. OTHER ADMINISTRATIVE MATTERS</b> .....	<b>27</b>
7.1 Expenditure by Acting Speaker(s) .....	27
7.2 Spouse of the Speaker – Definition .....	27
<b>8. REPORTING</b> .....	<b>27</b>
8.1 Internal Reporting .....	27
8.2 External Reporting.....	27
APPENDIX 1 – Record of Updates .....	29
APPENDIX 2 – Declaration of Official Gifts .....	30
APPENDIX 3 – Statement fo Public Disclosure (sample).....	33
APPENDIX 4 – Official Functions Certification .....	34

## PREAMBLE

These Guidelines set out the specific financial management policies, procedures and practices to be adopted in respect of the Office of the Speaker.

The nature of the inherent responsibilities and accountabilities is such that there is a significant community expectation of trust in the interpretation and implementation of these guidelines by the Office of the Speaker.

To ensure the maintenance of that public trust in this significant office of the parliament, these guidelines should be regarded as minimum levels of internal controls.

To ensure appropriate accountability, a spirit of maximum integrity should prevail in any areas of uncertainty.



## 1. INTRODUCTION

### 1.1 The Office of the Speaker

The Speaker of the Legislative Assembly performs a number of important roles:

- a) As the chief presiding officer in the Assembly, the Speaker chairs the debates and enforces the rules (known as Standing Orders) to ensure orderly conduct in the Chamber.
- b) The Speaker has control over the Parliamentary Service (pursuant to the *Parliamentary Service Act 1988*) with responsibility for the Parliament's policies, budget, services to Members, and administration.
- c) The Speaker also plays a ceremonial role in hosting visitors to (and guests of) the Parliament as well as representing the Queensland Parliament in other jurisdictions.
- d) The Speaker acts as Chair of the Committee of the Legislative Assembly, which has functions pursuant to the *Parliament of Queensland Act 2001*.

In order to assist the Speaker undertake these official roles, human and financial resources are provided. These human and financial resources are utilised within an administrative unit generally referred to as the Office of the Speaker.

### 1.2 Financial Management of the Office of the Speaker

The resources utilised within the Office of the Speaker are provided as part of the Parliament's overall funding and expenditure of those funds must be properly accounted for in accordance with the *Financial Accountability Act 2009 (FAA)*.

The *Guidelines for the Financial Management of the Office of the Speaker* ("the Guidelines") have been developed to provide a framework for the financial management of the Office of the Speaker.

The Guidelines set out the specific financial management policies, procedures and practices to be adopted in respect of the Office with specific emphasis on what constitutes official expenditure and how such expenditure is accounted for and reported.

### 1.3 Overview of the Guidelines

The Guidelines:

- a) establish a framework for the financial and administrative arrangements of the Office of the Speaker;
- b) provide an overview of the structure of the Office of the Speaker;
- c) outline how expenditure is managed and accounted for, including –
  - the responsibilities of the Speaker; the Clerk of the Parliament; and staff of the Office of the Speaker and other Parliamentary Service officers provided with delegated authority from the Clerk under the FAA; and
  - definitions and examples of all expense types including the minimum level of internal controls appropriate to ensure proper accountability; and
- d) detail all external reporting requirements and provide examples of the required external reporting format.



#### 1.4 Review and Approval of the Guidelines

The Clerk of the Parliament is responsible for initiating reviews of the Guidelines and undertaking consultations with relevant parties.

The Guidelines are reviewed periodically (and a full review conducted once every 3 years) to reflect changes in public policy relating to the entitlements of Members and Ministers, including changes to the Queensland Ministerial Handbook (upon which the Guidelines are based) and the *Members' Remuneration Handbook*. The Ministerial Services Branch within the Department of the Premier and Cabinet will advise the Clerk periodically of any changes to the Queensland Ministerial Handbook.

The Guidelines are approved by the Premier in his/her capacity as the "appropriate Minister for the department comprised of the Legislative Assembly and parliamentary service" (Schedule 3 of the FAA refers). The Premier approves the Guidelines (and all variations to the Guidelines) upon the advice of the Speaker and Clerk of the Parliament (as accountable officer).

The Premier will table in Parliament the Guidelines and any approved amendments. The Clerk will ensure that the approved guidelines are publicly available for viewing.

Appendix 1 provides a record of updates to the Guidelines.

#### 1.5 Relationship between the Guidelines and other Documents

The Guidelines do not, and are not intended to, modify or affect the application of –

- the Criminal Code or the application of the FAA which provides the framework for the financial administration of public monies and property;
- the role of the Speaker as provided for under the *Parliament of Queensland Act 2001* and the *Parliamentary Service Act 1988*;
- the Parliamentary Service's Financial Management Practice Manual or other Parliamentary Service financial management policies including the Parliamentary Service Financial Delegations Policy; or
- the entitlements of the Speaker as a Member of the Legislative Assembly as provided for in the *Members' Remuneration Handbook*.



## 2. FRAMEWORK FOR FINANCIAL AND ADMINISTRATIVE ARRANGEMENTS

The framework for financial and administrative arrangements for the Office of the Speaker provides for -

- Appropriation (or budget)
- Accounting for expenditure
- Financial reporting.

### 2.1 Appropriation Arrangements for the Office of the Speaker

As part of the development of the annual budget for the Legislative Assembly and Parliamentary Service, the Speaker shall determine the budget for the Office of the Speaker and ensure that such amount is classified according to various expenditure and revenue accounts. The staff of the Office of the Speaker should develop these budget allocations in consultation with the Speaker.

The budget for the Office of the Speaker is included in the annual appropriations for the Legislative Assembly and Parliamentary Service. The annual appropriation is passed via the *Appropriation (Parliament) Act*.

Prior to passing of the Act, the budget is open to scrutiny by a Parliamentary Estimates Committee. During Estimates Committee hearings, the Speaker may be asked to comment on the budget and performance of the Office of the Speaker.

### 2.2 Accounting for Expenditure

The overarching documents relating to accountability in the Office of the Speaker are the FAA, Financial and Performance Management Standard 2009 (FPMS), and these Guidelines.

The FAA provides the statutory framework within which the Office of the Speaker must function. Staff of the Office of the Speaker should familiarise themselves with section 4.1 of these Guidelines detailing the functions and duties of accountable officers, and in particular, have regard for section 76(1) of the FAA under which the Clerk of the Parliament (as accountable officer) may delegate powers to staff in the Office of the Speaker.

The FPMS is established pursuant to the FAA and provides for the policies and Principles to be observed in financial management.

Responsibilities associated with accounting for expenditure incurred by the Office are covered in more detail in section 5 of these Guidelines.



## 2.3 Financial Reporting

### 2.3.1 Annual Financial Reporting

In accordance with Sections 61 and 62 of the FAA, annual financial statements as required will be prepared and certified accordingly. Expenses and revenues for the Office of the Speaker form part of the departmental financial statements prepared each year.

### 2.3.2 Statement for Public Disclosure

On a bi-annual basis, a statement of recurrent expenditure for the Office of the Speaker in summary format will be tabled in Parliament. The Clerk of the Parliament shall prepare the statements as set out in Appendix 3 and the Speaker shall table the statements in accordance with the following timetable:

6 months ending 31 December	Tabled by 28 February
12 months ending 30 June	Tabled by 31 August

Financial & Administrative Services will provide statements as soon as possible after the end of each six month period for certification by the Speaker and Clerk.

The Auditor-General is to be requested to audit the full-year statement to 30 June each year. A copy of the mid-year report will also be provided to the Queensland Audit Office for information.



### **3. STRUCTURE OF THE OFFICE OF THE SPEAKER**

#### **3.1 Definition**

The Office of the Speaker is defined as the administrative unit established to assist the Speaker in the performance of their official duties.

The administrative structure (including staffing numbers and mix of staff) of the Office is a matter for the Speaker.

#### **3.2 Staffing**

The Office shall consist of the Speaker and all staff, including staff employed on a contract or consultancy basis, who directly support the Speaker in the carrying out of their functions as the Speaker of the Legislative Assembly. Such persons may include:

- personal assistants;
- secretarial and clerical support staff; and
- other Parliamentary Service staff seconded to the Office from time to time.

The Speaker may, within the resources allocated to the Office, decide to engage a chauffeur. This engagement may be permanent or temporary.

Unless stated in individual terms and conditions of employment or elsewhere in the Guidelines, all staff employed in the Office of the Speaker shall be bound by existing Parliamentary Service employee policies and procedures, including the Parliamentary Service Code of Conduct, Network Security and ICT Device Usage Policy, Variable Working Hours Policy, Staff Travel Policy, etc.

The duration of appointment for any Parliamentary Service staff seconded to the Office of the Speaker shall expire on the cessation of each term of Parliament, with subsequent continuation of secondment at the discretion of the Speaker.

#### **3.3 Service Relationship with the Parliamentary Service**

The Parliamentary Service provides support services to the Office of the Speaker at no cost.



## 4. RESPONSIBILITIES FOR MANAGING EXPENDITURE

### 4.1 The Role/Responsibility of the Clerk of the Parliament

Section 66(1) of the FAA provides that the Clerk of the Parliament is the accountable officer of the Legislative Assembly and parliamentary service.

Section 61 of the FAA provides that accountable officers shall have the following functions—

- a) to ensure the operations of the department or statutory body are carried out efficiently, effectively and economically;
- b) to establish and maintain appropriate systems of internal control and risk management;
- c) to establish and keep funds and accounts in compliance with the prescribed requirements;
- d) to ensure annual financial statements are prepared, certified and tabled in Parliament in accordance with the prescribed requirements;
- e) to undertake planning and budgeting for the accountable officer's department or the statutory body that is appropriate to the size of the department or statutory body; and
- f) to perform other functions conferred on the accountable officers or statutory bodies under this or another Act or a financial and performance management standard.

Under the FAA, the Clerk is ultimately responsible for the stewardship of the appropriations of the Office of the Speaker.

As a consequence, the Clerk must insist upon predetermined standards being met, including compliance with these Guidelines, as well as the need for Parliamentary Service officers to examine documentation and to seek additional information or explanations where necessary.

Section 76(1) of the FAA provides that an accountable officer may delegate the officer's functions under this Act to an appropriately qualified public service employee or other employee of the State. In the case of the Office of the Speaker and other areas of the Parliamentary Service, such delegations are approved by the Clerk to assist in day to day management and accounting for expenditure.



## **4.2 The Role/Responsibility of Corporate Services within the Parliamentary Service**

*Financial and Administrative Services* and *Human Resource Management Services* provide financial services and systems (including budgeting, payroll, purchasing, accounting, taxation, reporting and audit) required by the Office of the Speaker to a standard consistent with that afforded all other areas of the Parliamentary Service.

Relevant Officers within the above sections will verify compliance of expenditure for the Office of the Speaker with these Guidelines.

The Manager, Financial and Administrative Services will periodically sample specific expenditure claims to ensure compliance with the Guidelines.

A monthly report of expenses will be provided to the Office of the Speaker. This will include information on Expenditure against Budget; all expenditure transactions; and variances from budget. The Speaker and/or nominated staff of the Office of the Speaker are provided, on request, with access to the online corporate Financial Management Information System to monitor all expenditure and revenue associated with the Office pursuant to section 8.1 of the Guidelines.

## **4.3 The Role/Responsibility of Staff within the Office of the Speaker**

The Clerk of the Parliament may formally delegate authority to appropriate personnel within the Office of the Speaker to approve expenditure for goods/services related to the normal operations of the Office of the Speaker.

The Clerk of the Parliament will liaise with the Office of the Speaker to establish the appropriate level of delegations of authority for the effective operation of the Office.

Financial delegations for the Office of the Speaker are to be contained in the Parliamentary Service Financial Delegations Policy.

Whilst the Clerk of the Parliament, as accountable officer, remains ultimately responsible for all transactions entered under a delegated authority, the Speaker shall ensure the proper management and control of such transactions effected under such delegations.

## **4.4 The Role/Responsibility of the Speaker**

The Speaker must:

- acknowledge the duties and obligations imposed upon the Clerk of the Parliament as the Accountable Officer under the FAA to account for the stewardship of the appropriations of the Office of the Speaker;
- ensure the validity and veracity of claims charged to the Office of the Speaker (including those made by staff of the Office of the Speaker pursuant to delegations) and to establish appropriate checks and balances for such purpose. This means ensuring that all expenditure incurred for the Office of the Speaker is for official purposes and properly documented, approved and certified before being processed; and
- personally certify (in writing) all expenditure incurred directly for themselves, including travel and hospitality.



## 5. ACCOUNTING FOR EXPENDITURE

Resources provided to the Office of the Speaker are to meet the cost of the Speaker performing official duties.

As noted earlier in section 1, the Speaker performs a range of official duties associated with the roles of:

- presiding officer;
- person responsible for the Parliamentary Service;
- ceremonial representative of the Queensland Parliament; and
- Chair of the Committee of the Legislative Assembly.

The purpose of this section is to outline more specifically what expenditure is allowable (and not allowable) under the Guidelines and how the allowable expenditure must be accounted for.

The justification for the incurring of expenditure by the Office of the Speaker is underpinned by five principles:

- The expense must be for official purposes.
- The expense must be properly documented.
- The expense must be available for audit scrutiny.
- The expense must be reasonable for the circumstances.
- The expense must be properly authorised.

In the absence of clear guidelines for a proposed expenditure, these principles should be considered.

### 5.1 Standards of Documentation

Unless otherwise stated specifically in these Guidelines or by the Clerk in writing, expenditure incurred by the Office of the Speaker must be supported by documentation in the same way (and to the same standards) as all other expenditure incurred against the Parliament's appropriation.

These standards require that all expenditure must be authorised and certified by an appropriately delegated officer and supported by documentary evidence demonstrating the official purpose of the expenditure.

### 5.2 Allowable Expenditure (General)

Very generally, **allowable costs** include those incurred for official purposes on:

- staff employment costs;
- motor vehicle costs;
- general office operations and administration;
- travel; and
- hospitality.

These costs may be incurred by the Speaker, spouse of the Speaker (as defined in the *Members' Remuneration Handbook*) staff of the Speaker (including consultants/contractors) or guests of the Speaker.

The Speaker and staff of the Office of the Speaker must comply with the FAA, FPMS, and Parliamentary Service Purchasing Policy in respects of processes involved in



obtaining quotations, entering into tendering arrangements, and purchasing goods or services.

### 5.3 Staff Employment

Staff employment and related costs (refer section 3.2) are met by the Office of the Speaker. Such costs include staff salary, allowances, superannuation, salary related taxes and charges.

### 5.4 Training & Development

The Speaker may incur costs in relation to training and development activities to assist carrying out responsibilities reasonably associated with the Speaker's roles outlined in section 1.1.

Reasonable costs may include technical training (e.g. use of computerised office tools and software), registration fees for attendance at conferences and seminars, and annual membership to professional associations.

Costs associated with attendance at the annual Presiding Officers conference are not met through this section, rather pursuant to section 5.8.10.

Training and development activities undertaken by staff of the Office of the Speaker shall also be a charge to the Office.

### 5.5 Motor Vehicles

Official Motor Vehicle	<p>The Speaker is provided with a CEO level motor vehicle and a chauffeur (optional) for official purposes.</p> <p>The motor vehicle is also available for personal use including periods of official leave, however fuel, oil, toll and cleaning costs when on leave are a personal expense and should not be placed on the fuel card unless the Speaker is carrying out work duties. All other expenses associated with the official motor vehicle will be a charge to the Office of the Speaker.</p> <p>The vehicle may be used by the spouse of the Speaker and/or staff of the Speaker (including Electorate Office staff). The vehicle may not be used for any commercial or business related purpose, or display any form of advertising.</p>
Fuel Card	<p>The Speaker may be provided with a fuel card to purchase fuel and oil for the official vehicle. The fuel card may also be used for automatic car wash facilities.</p>
Hire Cars	<p>The Speaker may utilise hire motor vehicles as and when required. The costs of such should be charged to the Office of the Speaker. The standard of vehicles to be provided shall be consistent with the standards set for Ministers.</p>
Fines	<p>Drivers of vehicles (including the Speaker and/or spouse of the Speaker) are to strictly observe traffic regulations (including parking regulations) at all times and any costs incurred through breaches of these regulations are to be treated a personal costs unless there are exceptional circumstances and the approval of The Clerk of the Parliament is obtained.</p>



## 5.6 Administrative and other Costs

A range of administrative costs are considered allowable including:

- stationery and consumables;
- printing;
- minor equipment purchases;
- telecommunications; and
- staff travel.

Expenditure incurred upon these items shall be in accordance with general Parliamentary Service financial management policy.

The following items are also allowable:

Speaker – House Dress	Reasonable expenditure incurred by the Speaker for the provision of Official and House dress necessary to carry out the duties of Speaker of the Legislative Assembly will be charged to the Office of the Speaker. Associated laundry and dry cleaning of Official and House dress will be charged to the Office of the Speaker
Christmas Cards	Christmas cards may be issued by the Speaker to persons or organisations related to the official role of the Speaker. Christmas cards are to display the Queensland Parliament logo and are to be of a reasonable cost. Christmas cards for private or electorate related purposes are not chargeable to the Office of the Speaker.
Bereavements	The purchase of wreaths/sympathy cards should be in relation to the Speaker carrying out official duties. Under no circumstances should wreaths be purchased where the expenditure relates to Electorate matters (refer section 6.1). Donations may not be charged to the Office of the Speaker under any circumstances.
Home Security	Where considered necessary, the costs of the provision of a home security system, to a minimum standard recommended by the Queensland Police Service, will be a charge against the Office of the Speaker.
Petty Cash	<p>The Office of the Speaker may maintain an appropriate Petty Cash System which complies with the requirements of the Parliamentary Service Cash Management Policy.</p> <p>Petty cash may not be used for travel or hospitality expenses but may be used for limited purchases of tea/coffee/biscuit supplies for use in the office for visitors.</p> <p>On a random basis, but at least twice yearly, a designated person independent of the recording process must verify that the petty cash balance is intact and that non-recouped expenditure is properly supported by source documents or adequate explanation. Evidence of such checking should appear in the petty cash book.</p>



## 5.6 Administrative and other Costs (cont'd)

<p>Political Meetings</p> <p>Party</p>	<p>Where the Speaker is required to attend meetings, conferences or conventions of a political party in their official capacity as the Speaker, costs reasonably associated with such attendance in their official capacity may be charged to the Office of the Speaker.</p> <p>However, entry fees to functions held by a political party or donations to such parties are to be met personally by the Speaker and are not a charge to the Office of the Speaker.</p> <p>Attendance at a political party meeting falls within the scope of Parliamentary business, as defined in the <i>Members Remuneration Handbook</i>. As such, where attendance by the Speaker does not meet the above requirements (i.e. attendance is as a Member rather than in an official capacity as Speaker), costs may be claimed on existing entitlements provided under the <i>Handbook</i>. These costs will not be a charge against the Office of the Speaker.</p>
<p>Telecommunications</p>	<p><i>Parliamentary precinct:</i></p> <p>Telecommunication lines and equipment will be provided in the Speaker's Parliament House Office and overnight accommodation in the Annexe to meet official needs, and may include phone lines, handsets (including Smartphones and PDA's supported by the Parliamentary Service), fax lines and equipment.</p> <p><i>Speaker's home:</i></p> <p>The Speaker is entitled to two (2) additional telephones/lines as are required in order that adequate access to the Speaker is available at all times. The Speaker may select any combination of telephone, fax or internet services that best suit his/her requirements. Where the Speaker elects to use an internet service as a nominated official line, reimbursement may be claimed up to a maximum of \$100 per month.</p> <p><i>Speaker's Electorate Office:</i></p> <p>With respect the Speaker's Electorate Office, should an additional line be required over and above that provided under the <i>Members' Remuneration Handbook</i>, the cost of such line will be a cost met by the Office of the Speaker.</p> <p><i>Telecommunication costs – Office Staff:</i></p> <p>Certain Office staff (e.g. Speaker's Executive Officer, Speaker's Chauffeur) may be provided with access to telecommunications equipment or reimbursement of costs pursuant to individual contracts/terms of employment. Any entitlement to equipment or costs provided for by such contracts/terms of employment shall be a charge against the Office of the Speaker.</p>
<p>Consultants</p>	<p>The use of consultants by the Speaker to undertake tasks should be limited in nature, scope and number. The Speaker may however seek to engage consultants on specified tasks-</p> <ol style="list-style-type: none"> <li>a) associated directly with the Office of the Speaker;</li> <li>b) associated with the exercise of the Speaker's discretion under legislation; or</li> <li>c) for the purpose of obtaining advice independent from the Parliamentary Service where the Speaker believes such independent advice is required.</li> </ol> <p>The Clerk, in accordance with the financial delegations policy, must give approval to engage consultants.</p>



## 5.7 Domestic Travel

All Domestic Travel must be for the purpose of carrying out official duties and fulfilling official responsibilities in relation to the role and functions of the Speaker set out in section 1.1 of these Guidelines.

Travel for private purposes is not to be charged to the Office of the Speaker. Private expenditure while travelling must not be incurred on an official credit facility.

Domestic travel expenditure is expenditure for travel within Australia, (including travel to/from Presiding Officers and Clerk's Conferences – section 5.8.10 refers) incurred by the Speaker or:

- staff of the Speaker (including consultants);
- spouse of the Speaker; and/or
- guests of the Speaker (whose attendance the Speaker believes on reasonable grounds will or may assist in the performance of the relevant duties or otherwise, is reasonably associated with the performance of those duties);

when accompanying the Speaker in carrying out official duties and fulfilling official responsibilities in relation to the functions and activities of the Legislative Assembly of Queensland.

Where officers of the Parliamentary Service (excluding officers employed in the Office of the Speaker) accompany the Speaker, the costs in relation to those officers should be borne by the relevant Service Area within the Parliamentary Service, and should not be a charge against the Office of the Speaker.

Commonwealth Parliamentary Association (CPA) related travel is not covered by these Guidelines. Refer to the *Members' Remuneration Handbook*.

Reasonable Travel Costs	<p>Travel costs for the purpose of these Guidelines shall include the following:</p> <ul style="list-style-type: none"> <li>• airfares (excl. air charter);</li> <li>• accommodation;</li> <li>• meal and incidental allowances; and</li> <li>• taxis/car hire.</li> </ul>
Meal and Incidental Allowances	<p>The Speaker and staff may claim allowances for meals and incidental expenses if travel involves an overnight absence. There is no allowance entitlement for same day travel, however the Speaker and staff may be able to claim actual costs for meals associated with same day travel for official purposes subject to the provision of receipts.</p> <p>Travel allowances for the Speaker will mirror the allowances listed in the Commissioner of Taxation's determination on reasonable travel meal allowance expense amounts as published on the Australian Taxation Office website at <a href="https://www.ato.gov.au/Business/PAYG-withholding/In-detail/Allowances,-leave-payments-and-repayments/Travel-allowances-and-PAYG-withholding/?page=2#Reasonable_travel_allowance_rate">https://www.ato.gov.au/Business/PAYG-withholding/In-detail/Allowances,-leave-payments-and-repayments/Travel-allowances-and-PAYG-withholding/?page=2#Reasonable_travel_allowance_rate</a></p> <p>Travel allowances for staff of the Speaker will be payable in accordance with the Parliamentary Service Staff Travel Policy.</p> <p>The Speaker's spouse and <u>accompanying guests</u> of the Speaker are only entitled to actual expenditure which is reasonable for the circumstances. There is no entitlement for meal allowances.</p>



<p>Travel Bookings and General Air Travel Policy</p>	<p>Policy regarding arrangements for travel bookings, the class of air travel available and also airline club memberships are as provided for in the <i>Members' Remuneration Handbook</i>.</p> <p>Membership costs to the above schemes for the Speaker are allowable expenditure against the budget for the Office of the Speaker.</p>
<p>Standard of Accommodation</p>	<p>The Speaker is entitled to a level of accommodation commensurate with their role. The specific nature of the accommodation should be determined by the functional requirements of the travel. For example, the use of a suite, or a room with adjoining conference facilities may be considered where formal hospitality or working meetings are conducted at the location.</p> <p>Staff are entitled to a reasonable standard but should have regard to economy, functionality and other requirements.</p>
<p>Travel to /from Electorate or Principal Residence</p>	<p>The costs incurred by the Speaker (or spouse of the Speaker when accompanying the Speaker), when travelling on official business to or from the Speaker's Electorate or principal place of residence are allowable but must be recorded separately for external reporting purposes (section 2.3.2 refers).</p>
<p>Corporate Credit Card</p>	<p>The Speaker is provided with a Corporate Credit Card (personal liability) for official domestic and overseas travel expenses (and associated hospitality expenditure).</p> <p>All credit cards transactions must be supported by vendor receipts and reconciled following the issue of monthly statements by the credit card provider in accordance with the Parliamentary Service Corporate Credit Card Guidelines.</p> <p>All expenditure incurred using official credit cards must be in accordance with these Guidelines. Under no circumstances may official credit cards be used to incur items of non-allowable expenditure (refer Section 6).</p> <p>Note expenditure incurred by staff of the Office of the Speaker must not be charged to the Speaker's Credit Card or vice versa.</p>



### 5.7.1 Spouse Travel

Refer to Section 7.2 for definition of Spouse

Spouse travel is not an automatic entitlement but must be for a justifiable purpose.

Section 5.7 notes the conditions under which spouse travel is allowable when accompanying the Speaker.

One example would be where both the Speaker and spouse are invited to attend a significant parliamentary event where it would be customary for a spouse to attend.

In addition to travel costs where accompanying the Speaker, travel costs for the spouse of the Speaker shall be a charge against the Office of the Speaker when:

- attending a function in lieu of the Speaker (domestic travel only);
- travelling separately to the Speaker but attending the same function; or
- attending a function in their own right as spouse of the Speaker.

In each of the above circumstances, the spouse must be carrying out official duties and fulfilling official responsibilities in relation to the role of the Speaker.

However, the attendance of the spouse of the Speaker at a political party function, when not accompanying the Speaker, is not allowable expenditure against the Office of the Speaker.

The Speaker should note that the costs of spouse travel are fully subject to Fringe Benefits Tax (FBT) and may significantly increase the FBT liability for the Office of the Speaker.

Any cost associated with the family of the Speaker (excluding spouse) is to be a personal cost to the Speaker.

#### *Examples of Allowable Spouse Travel:*

- Travel by the Speaker's spouse to Brisbane to attend an official dinner engagement with a dignitary that the Speaker is hosting, or where the Speaker's spouse has been formally invited to attend by the host of the function.
- Travel by the Speaker's spouse to attend an official engagement in lieu of the Speaker.

#### *Examples where spouse travel may not be claimed:*

- Travel to Brisbane by a regional Speaker's spouse merely to spend time with the Speaker will not be a sufficient reason for the travel costs to be allowable expenditure
- Travel by the Speaker's spouse in the electorate for assistance with MP duties will not be allowable expenditure.



### 5.7.2 Approval and Documentation

The Speaker determines all domestic travel for themselves, their spouse and staff of the Office of the Speaker.

However, documentation detailing the purpose and extent of the domestic travel must be forwarded to the Clerk to approve payment and then to the Travel Section for filing. The documentation must include the following detail:

- objectives of the visit;
- agenda or travel diary, including enough detail to substantiate the official nature of the journey;
- details of accompanying persons whose costs are to be met from public funds and the purpose for their attendance; and
- a clear indication of any personal component of the travel (exclusive of minor personal periods reasonably associated with official travel such as daily meals, evening free time etc.).

This documentation is to be provided to the travel section within one week of the travel being undertaken.

### 5.7.3 Report to Parliament

Where the Speaker undertakes domestic travel of more than 5 days duration, the Speaker shall table details of that travel in the Parliament.

Information in relation to the travel shall include-

- purpose of travel,
- centres visited,
- dates of travel, and
- details of accompanying persons (including the spouse) whose costs are to be met by public funds and purpose for their attendance.

The above details shall be included as a note to the Statement for Public Disclosure to be presented to Parliament on a six monthly basis. (Refer section 2.3).



## 5.8 Overseas Travel

All Overseas Travel must be for the purpose of carrying out official duties and fulfilling official responsibilities in relation to the role and functions of the Speaker set in Section 1 of these Guidelines.

Occasions may also arise where the Speaker may be requested (in writing by the Premier) to represent Queensland.

Travel for private purposes is not to be charged to the Office of the Speaker. Private expenditure while travelling must not be incurred on an official credit facility (e.g. official travel agent account or corporate credit card).

Overseas travel expenditure is all travel expenditure (including travel to/from Presiding Officers and Clerk's Conferences – section 5.8.10 refers) not considered domestic travel under section 5.7 above incurred by the Speaker, or:

- staff of the Speaker (including consultants);
- spouse of the Speaker; and/or
- guests of the Speaker (whose attendance the Speaker believes on reasonable grounds will or may assist in the performance of the relevant duties or otherwise, is reasonably associated with the performance of those duties);

when accompanying the Speaker in carrying out official duties and fulfilling official responsibilities.

Where officers of the Parliamentary Service (excluding officers employed in the Office of the Speaker), accompany the Speaker, the costs in relation to those officers should be borne by the relevant Service Area within the Parliamentary Service and should not be a charge against the Office of the Speaker.

Commonwealth Parliamentary Association (CPA) related travel is not covered by these Guidelines. Refer to the *Members' Remuneration Handbook*.

<b>Reasonable Travel Costs</b>	<p>Travel costs for the purpose of these Guidelines shall include the following:</p> <ul style="list-style-type: none"><li>▪ airfares (excl. air charter);</li><li>▪ accommodation;</li><li>▪ allowances (travel);</li><li>▪ meals (incl. beverages);</li><li>▪ taxis/car hire;</li><li>▪ other (incl. including official telecommunication, postage, laundry, dry cleaning, excess baggage);</li><li>▪ travel insurance;</li><li>▪ passport /visa costs.; and</li><li>▪ tips and portorage (where customary).</li></ul> <p>Claims for reasonable <u>actual</u> costs incurred on the above items will be met upon production of appropriate supporting documentation evidencing the official nature of the expenditure. The standard of accommodation is as outlined under domestic travel. Note however that in the case of minor expenditure items, the Speaker may claim a daily incidental allowance (refer below).</p>
--------------------------------	--



<b>Travel Bookings and General Air Travel Policy</b>	<p>The Speaker may travel first class. Staff may travel business class unless accompanying the Speaker who is travelling First Class, in which case the officer may also travel First Class. These standards of travel should be viewed as a maximum standard and travellers are encouraged to economise where practical.</p> <p>Policy regarding arrangements for travel bookings, are as provided for in the <i>Members' Remuneration Handbook</i>.</p>
<b>Spouse Travel</b>	<p>Where overseas travel by the spouse of the Speaker is proposed, the Speaker must detail in their advice to the Premier in accordance with 5.8.1 the purpose for their attendance.</p> <p>The Speaker should note that the costs of spouse travel are fully subject to Fringe Benefits Tax (FBT) and may significantly increase the FBT liability for the Office of the Speaker.</p> <p>Any cost associated with the family of the Speaker (excluding spouse) is to be a personal cost to the Speaker.</p>
<b>Meal Costs</b>	<p>The Speaker may claim actual meal costs incurred upon production of appropriate supporting documentation evidencing the expenditure. Cost may be incurred via use of a corporate credit card or accountable cash advances (see below).</p>
<b>Incidental Allowances (Overseas Travel)</b>	<p>The Speaker may claim a daily expense for overseas travel in accordance with the Commissioner for Taxation's determination on reasonable travel and overtime meal allowance expense amounts as published on the Australian Taxation Office website (refer <a href="https://www.ato.gov.au/Business/PAYG-withholding/In-detail/Allowances,-leave-payments-and-repayments/Travel-allowances-and-PAYG-withholding/?page=2#Reasonable_travel_allowance_rate">https://www.ato.gov.au/Business/PAYG-withholding/In-detail/Allowances,-leave-payments-and-repayments/Travel-allowances-and-PAYG-withholding/?page=2#Reasonable_travel_allowance_rate</a>)</p> <p>Travel allowances for staff of the Speaker will be payable in accordance with the Parliamentary Service Staff Travel Policy.</p>
<b>Accountable Cash Advances</b>	<p>Such advances shall be only in the form of travellers' cheques or foreign currency.</p> <p>Requests for either traveller's cheques or foreign cash must be made to the Parliamentary Travel Office at least three (3) days prior to their need and full acquittal of advance must occur within two weeks of return.</p>
<b>Corporate Credit Cards</b>	<p>The Speaker is provided with a Corporate Credit Card (personal liability) for official domestic and overseas travel expenses (and associated hospitality expenditure). No personal collateral benefit must be gained from this card, such as frequent flyer points.</p> <p>All credit cards transactions must be supported by vendor receipts and reconciled following the issue of monthly statements by the credit card provider in accordance with the Parliamentary Service Corporate Purchasing Card Policy.</p> <p>All expenditure incurred using official credit cards must be in accordance with these Guidelines. Under no circumstances may official credit cards be used to incur items of non-allowable expenditure (refer Section 6).</p> <p>Note expenditure incurred by staff of the Office of the Speaker must not be charged to the Speaker's Credit Card or vice versa.</p>



### 5.8.1 Approval Process

The Speaker must seek the Premier's approval for all overseas travel.

Requests should be made at least six weeks before the proposed travel. The approval request must incorporate the following detail:

- objectives of the visit;
- the Parliamentary Service (or other) program or activity expected to benefit from the visit;
- a request (if applicable) to undertake duties on behalf of Queensland;
- a draft agenda, including countries to be visited, dates of travel, and sufficient detail to substantiate the official nature of the journey;
- details of accompanying persons whose costs are to be met from public funds and purpose for their attendance;
- total estimated cost; and
- a clear indication of any personal component of the travel (exclusive of minor personal periods reasonably associated with official travel such as daily meals, evening free time etc.) including any personal leave (see 5.8.2).

The Clerk is to be provided with a copy of the approval within one week of it being provided by the Premier. This copy will be filed with documentation in the Travel Section relating to the travel.

Prior to any overseas travel by the Speaker, the Premier will table in Parliament their approval for the overseas travel, including the destinations, purpose of the travel and length of travel.

### 5.8.2 Recreation Leave Whilst Overseas

The Speaker, or staff of the Speaker when travelling overseas may take recreation leave under the following conditions:

- that the period of leave must not exceed the period of official travel;
- there are no additional costs to the Legislative Assembly; and
- will only apply where the official trip is of a period in excess of one week.

Where leave is taken under these Guidelines, the details must be included in the request to the Premier.

### 5.8.3 Report to Parliament

Following return from overseas travel, the Speaker must table in Parliament, within one month of return, a written report on the overseas travel undertaken.

The report is to detail-

- benefits obtained from the overseas travel;
- any duties undertaken on behalf of Queensland (which would be ancillary to the primary purpose of the travel);
- the final itinerary, including countries visited, dates of travel, and sufficient detail to substantiate the official nature of the journey;
- details of accompanying persons (including the spouse) whose costs are to be met by public funds and purpose for their attendance; and
- details of any personal component of the travel.



Note that the total estimated cost of the travel is to be included in the report and/or the actual costs are to be reported in the Statement for Public Disclosure to be presented to Parliament on a six monthly basis. (Refer section 2.3).

Should there be non-compliance with this section by the Speaker, the travel will be deemed the Speaker's personal travel and all costs associated with the travel, including spouse travel costs, will become a personal debt of the Speaker (not the Office of the Speaker). This debt should be pursued through the normal debt recovery processes and the relevant authorities (e.g. the Queensland Audit Office) should be advised.

The Clerk of the Parliament may exercise discretion in deciding whether to recover funds should exceptional circumstances (eg illness) prevent the Speaker from complying with this section. Should the Clerk make such a decision, it should be adequately documented for audit purposes.

#### 5.8.4 Travel for Annual Presiding Officers and Clerks Conference

An Annual Conference is conducted for Presiding Officers and Clerks from various National and State Parliaments of the Australian and Pacific Region of the Commonwealth Parliamentary Association. The conferences are hosted in rotation amongst the member branches.

These conferences provide a regional forum for the continuing professional development of the Speaker and a formal avenue for exchanging information on trends and innovations in parliamentary procedure and administration.

It is also the general practice for the Australian Regional Management Committee of the Commonwealth Parliamentary Association (CPA) to be held in conjunction with these conferences. The Speaker, as Branch President, represents Queensland at these meetings.

Whilst these annual conferences are related to the activities of the CPA, the costs for the Speaker's attendance are not to be a charge to the CPA, but rather to the Speaker's Office under these guidelines.

The Speaker is entitled to claim all reasonable actual costs of travel, accommodation, meals and incidentals for attendance at the conference. The Speaker may be accompanied by their spouse to these annual conferences so that the spouse may participate in planned conference activities.

Where travel to attend the annual conference would otherwise be classified as overseas travel, (eg. a conference in a Pacific Nation), prior approval of the Premier is not required pursuant to section 5.8.1 unless travel to and from the conference is not by the most reasonably direct route or if there is additional travel outside of the official program that results in increased public expenditure.

Prior to any overseas travel to Presiding Officers and Clerks conferences, the Speaker will table in Parliament details of the travel, including the destinations, purpose of the travel and length of travel unless such advice is contained in a report by the Premier provided under section 5.8.3.

All other expenditure guidelines and requirements in sections 5.7 and 5.8, including reporting requirements, apply to this travel.



## 5.9 Hospitality

As mentioned in section 1, the Speaker performs a range of official duties associated with the roles of:

- presiding officer;
- ceremonial and representative role in hosting visitors to (and guests of) the Queensland Parliament;
- the person responsible for the Parliamentary Service; and
- Chair of the Committee of the Legislative Assembly.

Occasions may also arise where the Speaker may be required (subject to the written approval of the Premier) to provide Hospitality on behalf of Queensland.

These duties may necessitate expenditure upon hospitality in the form of:

- official functions (refer section 5.9.1);
- minor hospitality (refer section 5.9.2) ; and
- the exchange of gifts (refer section 5.9.3).

### 5.9.1 Official Functions

Official functions are hospitality events hosted and attended by the Speaker involving one or more guests of the Speaker/Parliament.

While under normal circumstances the Speaker would be in attendance as host, should unforeseen circumstances arise and the Speaker cannot be present, the spouse of the Speaker, or staff of the Office of the Speaker or Parliamentary Service staff may attend as host in lieu of the Speaker.

Official functions may be held within or outside the precinct.

All official functions must relate to carrying out official duties and fulfilling official responsibilities associated with the Speaker's roles outlined above under section 5.9.

#### Examples of official functions:

- Hosting visiting Presiding Officers or parliamentary delegations on official business.
- Receiving official calls from representatives of other Parliaments or Governments, including honorary consuls and ambassadors.
- Refreshments provided at the launch of a parliamentary related display or activity at the parliamentary precinct.

#### Examples of activities that do not fall into the category of an official function:

- A meeting of the Speaker's political party or a sub-group of the party.
- A meeting of a social or community group the activities of which are unrelated to parliament and of which the Speaker is a member.
- Hospitality provided to community groups from the Speaker's electorate (see also section 6.1).

Official functions may constitute food/beverages in the form of meals, morning teas, etc.

The Speaker may elect to host official functions in Brisbane, interstate, or while travelling overseas. The level of entertainment should be appropriate to the occasion. The Speaker's spouse, staff of the Speaker and Parliamentary Service staff may also attend.



A general limit of \$120 per person (including meals and beverage) applies. It is recognised that instances will exist where this limit may be insufficient and in such cases, a brief explanation of the higher cost must be provided for authorisation. However as a general rule –

- the value of alcoholic beverages should not exceed the value of meals; and
- alcoholic drinks only hospitality is considered a private expense.

*Speaker related or Parliamentary Service related:*

Expenditure on Official functions is categorised for external reporting purposes (section 7.2 refers). These categories are:

- **Speaker related** (the most common) is defined as expenditure incurred as a result of duties reasonably associated with Speaker’s role of presiding officer and ceremonial representative of the Queensland Parliament. An example would be costs associated with hosting a dinner for visiting dignitaries from another Parliament.
- **Parliamentary Service related** is defined as expenditure incurred as a result of duties reasonably associated with the activities of the Parliamentary Service. Examples of ‘Parliamentary Service-related’ include costs associated with:
  - hosting meetings of the Australasian Study of Parliament Group;
  - service or achievement badge ceremony for Parliamentary Service staff;
  - minor tokens provided to Parliamentary Service staff in recognition of service; and
  - the end of Parliamentary Session function.

**Notes:**

1. In relation to the End of Session Function, the level of entertainment for the end of session function is to be limited to
  - Members, staff, media and other persons regularly and closely associated with the activities of the Parliament; and
  - a time period considered reasonable by the Speaker.
 When issuing invitations to Members in the House, the Speaker is to advise the House of these limitations.
2. Note that, notwithstanding the fact that the cost of an official function may be charged as ‘Parliamentary Service-Related’, any direct costs (e.g. travel, accommodation, etc) incurred by the Speaker, staff of the Speaker (including consultants), spouse of the Speaker and guests of the Speaker shall be Speaker related and not be charged as a ‘Parliamentary Service-Related’ cost.

<p><b>Certification requirements:</b></p>	<p>All claims for official function expenditure must be supported by a certification outlining:</p> <ul style="list-style-type: none"> <li>• the number of participants involved;</li> <li>• the names of participants, where practicable, and the organisations they represent;</li> <li>• the total number of Parliamentary Service staff, Queensland Government Employees, and employees of Queensland Statutory Authorities and Local Authorities (including employee associates as defined below);</li> <li>• total costs; and</li> <li>• the official purpose of the function , that is “Speaker related” or “Parliamentary Service related” .</li> </ul> <p>The Official Functions Declaration Form is attached at Appendix 4.</p> <p>For the purpose of this section, associates shall be defined as:</p> <ul style="list-style-type: none"> <li>• The relatives or nominees of Legislative Assembly or spouse of Queensland Government employees;</li> <li>• Employees of Statutory Bodies and their spouse or nominees; or</li> <li>• Employees of Local Authorities and their spouse or nominees.</li> </ul>
---	---



Where the Speaker hosts or attends an official function it must be clearly indicated on the Declaration Form whether the function is Speaker related or Parliamentary Service related.

### 5.9.2 Minor Hospitality

The Speaker is provided a minor hospitality allocation of \$2,250 per annum, to incur minor entertainment expenses that are reasonably and necessarily associated with the duties of the Office. This allocation is to be incurred within the precinct through Parliamentary Catering Services.

Examples of how the minor hospitality allocation may be utilised:

- Provision of light refreshments at calls by official visitors using supplies maintained in the Speaker's Office;
- Provision of meals or refreshments from Parliamentary dining rooms for calls by official visitors where the cost does not warrant preparation of supporting documentation.
- Provision of meals on the precinct whilst at the precinct for official duties.

### 5.9.3 Gifts

#### *Gifts defined:*

A Gift includes anything tangible given as a present (for nothing in return) or something sold for token or less than true value. Gifts include:

- a transfer of money or discount;
- property of a presentational or charitable nature or otherwise, other than as part of an approved assistance program (e.g. ornate and precision display items, clocks, furniture, figurines, works of art, jewellery, personal items containing precious metals or stones and fine artwork); and/or
- virtual or concealed property such as permanent loans of money or property and sales at valuations significantly below proper valuations, or shares.

Note that with respect to property, items received from family members or personal friends in a purely personal capacity and retained by the Speaker or members of their immediate family are not considered property gifts

#### *General policy, principles and obligations*

The Speaker (or spouse) should not ask for or encourage the offer of any gift in connection with the performance of their official duties.

It is the responsibility of the Speaker to ensure compliance with the following arrangements when accepting gifts or presenting gifts.

This section should be read in conjunction with the Members' Register of Interests.



### *Gifts Received:*

<p>Acceptance Principles:</p>	<p>A gift may be accepted if it complies with all of the following principles:</p> <ol style="list-style-type: none"> <li>a) The value of a gift (or aggregate value of multiple gifts given by the same person) does not exceed a retail value of \$350 (unless exceptional circumstances apply); or</li> <li>b) it conforms to international practice or other cultural practices of the giver; and</li> <li>c) it does not influence the Speaker in such a way as to compromise impartiality or create a conflict of interest; and</li> <li>d) it is received in the course of duty in respect of the Speaker's responsibilities or representing the Parliament.</li> </ol> <p>In circumstances where the value of a gift or gifts is not immediately apparent or in exceptional circumstances (such as when refusal may offend) a gift or gifts with a retail value exceeding \$350 may be accepted by a Speaker on behalf of the Parliament.</p> <p>The Parliament or the State of Queensland will have first call to retain any gifts deemed to be of historical or cultural significance (eg. artworks) regardless of value.</p> <p>If offered honorary membership of any body, the Speaker should determine the entitlements of such honorary memberships. Honorary membership of a body should not be accepted if that body pursues policies or practices which are out of line with Parliamentary principles or ethical standards as set out in the Code of Ethical Standards, Legislative Assembly of Queensland. In any event, however, the Speaker should indicate that the acceptance does not necessarily imply endorsement of any particular policy or practice of the body or its members. Honorary memberships should not be accepted if by so doing there is any risk of the Speaker being compromised in the line of duty.</p>
<p>Non-Acceptance Principles</p>	<p>A gift <u>may not be accepted</u> if any of the following principles apply:</p> <ul style="list-style-type: none"> <li>• the value of a gift (or aggregate value of multiple gifts given by the same person) exceeds a retail value of \$350 (unless exceptional circumstances apply)</li> <li>• it is intended, or is likely to cause the Speaker to act in a partial manner in the course of their duties; or</li> <li>• it is a concealed gift; or</li> <li>• it is an offer of money (or in the case of intangible gifts, an offer that may be exchanged for money).</li> </ul> <p>The Speaker, Spouse or staff of the Office of the Speaker should not accept gifts which could give the appearance of a conflict of interest past, present or future with the duties of the Speaker or staff member, or shall not in any circumstances accept gifts involving transfer of moneys regardless of value, (e.g. by cash or loan) other than as part of an approved assistance program.</p> <p>Promotional schemes offered in conjunction with official activities, such as instant scratch-its for free overseas flights or lucky door prizes won at official functions should not be accepted as they will not meet the principles as stated in these Guidelines.</p>



### *Gifts Received:*

Declaration of Gifts received	<p>The Speaker must declare a gift received from any source where:</p> <ul style="list-style-type: none"> <li>• the individual gift has a retail value in excess of \$150; or</li> <li>• the gift was 1 of 2 or more gifts from the same donor where the cumulative value of gifts received exceeds a retail value of \$150 in any financial year.</li> </ul> <p>If the Speaker or spouse, by virtue of their position as Speaker of the Legislative Assembly receives a gift requiring disclosure, then:</p> <ol style="list-style-type: none"> <li>a) the Speaker shall complete a "Declaration of Official Gifts" (Appendix 2) within 21 days of receiving the gift (or 21 days from the date of return to Australia if the gift was received overseas); and</li> <li>b) The Speaker's Office will submit the declaration, together with the gift, to The Clerk of the Parliament, who will then take action to record the gift on the Legislative Assembly Asset Register before arranging for the display of the gift either in the Office of the Speaker or elsewhere in the Parliamentary precinct. Gifts valued below the allowable limit (\$350) may be retained personally by the Speaker subject to declaration requirements above.</li> </ol> <p>If a gift exceeds the allowable limit, and it is not appropriate to refuse or return the gift, it shall remain the property of the Queensland Parliament.</p> <p>If doubt exists as to the value of the gift, advice should be sought from Financial and Administrative Services.</p> <p>Any gifts of property become "public property" as defined in the FAA.</p>
-------------------------------	---

### *Gifts Made:*

The Office of the Speaker may purchase tokens (gifts with a value less than \$350) or gifts for official visitors.

Declaration of Gifts made:	<p>Where a gift is made by the Speaker the value of which exceeds \$350, the Speaker shall advise the Clerk of the Parliament in writing (refer Appendix 2) who shall cause to be recorded in the register of gifts particulars with respect to every gift made including:</p> <ul style="list-style-type: none"> <li>• particulars and assessed value of the gift;</li> <li>• date and authority for making the gift;</li> <li>• identity of the person or body receiving the gift; and</li> <li>• file reference.</li> </ul>
----------------------------	--



## 6. NON-ALLOWABLE EXPENDITURE

There are certain costs that may be incurred by the Speaker that are not considered “official” and therefore not payable pursuant to these Guidelines.

The following costs are not to be charged as an expense of the Office of the Speaker or the Legislative Assembly:

- clothing (except as in section 5.6);
- casual drinks (except as in provided for under section 5.9.2);
- personal and household articles;
- laundry and dry cleaning costs except costs associated with the Speaker's Office (e.g. tea towels, tablecloths etc.), official dress items referred to in section 5.6 and travel costs incurred under sections 5.7 and 5.8;
- personal presentations including presentations to staff (with the exception of minor mementos provided to staff in recognition of service or achievement – see Parliamentary Service related expenditure under section 5.9.1);
- spouse's wardrobes;
- hairdressing;
- expenditure where the primary purpose for the incurring of the expenditure relates to the discharge of the duties and responsibilities as the Parliamentary representative of an electorate e.g. purchase of flowers for a constituent (refer section 6.1 for more information);
- any expenditure where the Speaker is unable to obtain documentary evidence of such expenditure;
- when a Member of Parliament travels with the Speaker as a member of a Parliamentary Committee, such costs should not be charged to the Office of the Speaker but should be addressed under the *Members' Remuneration Handbook*; and
- donations (including donations to political parties).

The Speaker should have regard to the allowances and/or benefits to which they are entitled pursuant to the *Members' Remuneration Handbook* to the extent that the Speaker should ensure that any expense which should be met from such entitlements is not charged to the Office of the Speaker.

### 6.1 'Electorate-related' Expenditure

Speaker's expenditure does not include that expenditure where the primary purpose for the incurring of the expense by the Speaker relates to the discharge of the duties and responsibilities of the Speaker as the Parliamentary representative of their Electorate.

Such expenditure shall not be a charge against the Office of the Speaker.

A test which may be used to assist in determining whether an expense is related to electorate responsibilities is –

*“Would the expense have been incurred if the Speaker was not actually the Speaker?”*

If the answer is yes, then the expense is likely electorate related.



*Examples of 'Electorate' related Expenditure*

- *hospitality provided to Electorate community groups*
- *travel costs associated with Political Party meetings, conferences, seminars where the Speaker attends primarily as the electorate representative*
- *travel costs associated with studies, investigations or inquiries on behalf of constituents or in relation to the electorate*
- *costs associated with personal presentations to constituents (eg awards, certificates) where nature of presentation is primarily in respect of Electorate matters*

However, the following expenditure which might otherwise be deemed to be electorate in nature and therefore not a charge against the Office of the Speaker will be a charge against the Office of the Speaker:-

- all transport costs associated with travel to and from the Speaker's electorate or principal place of residence **except where** the Speakers represents a regional Electorate entitled to air warrants under the *Members' Remuneration Handbook*. In such circumstances, travel between the Electorate and Brisbane for the primary purpose of attending Parliamentary Sittings or conducting Electorate business shall be deemed a benefit provided pursuant to the *Members' Remuneration Handbook* and not a charge to the Office of the Speaker.; and
- all costs associated with the installation and operation of telephones in the Speaker's Electorate Office where such phones are provided **in addition to** those provided for under the *Members' Remuneration Handbook*.



## **7. OTHER ADMINISTRATIVE MATTERS**

### **7.1 Expenditure by Acting Speaker(s)**

Where a Member is authorised to act as Speaker or performs some functions or role in relation to the Office of the Speaker and incurs expenses as a result thereof, such expenses shall be charged as though the Speaker had incurred such expenses.

### **7.2 Spouse of the Speaker – Definition**

For the purpose of these Guidelines, "spouse" of the Speaker shall be the same as that under the Members' Remuneration Handbook.

## **8. REPORTING**

### **8.1 Internal Reporting**

#### Management Reporting

On request, the Clerk of the Parliament will provide the Speaker and/or nominated staff of the Office of the Speaker with access to the Navision FMIS to enable online review and monitoring of all revenue and expenditure associated with the Office of the Speaker.

#### Plant and Equipment

The Clerk of the Parliament is responsible for maintaining a register of assets held within the Office of the Speaker. Such register shall be maintained in accordance with the requirements of the FPMS and the Parliamentary Service Financial Management Practice Manual.

On at least an annual basis, The Clerk of the Parliament must ensure that all assets are accounted for in accordance with approved stock-take procedures.

Any discrepancies identified as a result of the stock-take are to be investigated and corrected immediately. Suitable records should be kept evidencing these procedures and highlighting action taken.

### **8.2 External Reporting**

Section 2.3 of these Guidelines outline the external reporting arrangements for the Office of the Speaker.



## **9. APPENDICES**

- Appendix 1 Record of Updates
- Appendix 2 Declaration of Official Gifts
- Appendix 3 Statement for Public Disclosure
- Appendix 4 Official Functions Certification



## APPENDIX 1

## RECORD OF UPDATES

Section Updated	Approval date
Original Guidelines approved	May 1990
Update #1	May 1997
Update #2	August 2005
Complete redraft	October 2016



## DECLARATION OF OFFICIAL GIFTS RECEIVED

### GIFT TO THE PARLIAMENT

**Declaration by The Speaker**

I received the following Gift on .....(date)

I received the gift from .....

The occasion (why the gift was relevant/required) .....

Gift Description \_\_\_\_\_

I request that the following action be taken with the Gift:

- Retain and display the gift in my Office
- Retain and display the gift elsewhere in the Parliamentary Precinct

**Certification**

I certify that the above properly records the receipt of the Gift in accordance with the Guidelines

Signed: \_\_\_\_\_ Date: \_\_\_\_\_

**Parliamentary Service use only**

Date gift received

Valuation details (amount and valuer name)

Action taken with gift

**Certification**

I certify that the gift has been dealt with in accordance with the Guidelines

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Authorised Officer

**THE ABOVE DECLARATION IS TO BE FORWARDED TO THE CLERK OF THE PARLIAMENT FOR ACTION.**



## DECLARATION OF OFFICIAL GIFTS RECEIVED

### GIFT TO THE SPEAKER, SPOUSE OF THE SPEAKER OR STAFF OF THE SPEAKER

#### Declaration by The Speaker

I received the following Gift on .....(date)

I received the gift from .....

Gift Description \_\_\_\_\_

The occasion (why the gift was relevant/required) .....

I request that the following action be taken with the Gift:

- Retain and display the gift in my Office
- Retain and display the gift elsewhere in the Parliamentary Precinct

#### Certification

I certify that the above properly records the receipt of the Gift in accordance with the Guidelines

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

#### Parliamentary Service use only

Date gift received

Valuation details (amount and valuer name)

Action taken with gift

#### Certification

I certify that the gift has been dealt with in accordance with the Guidelines

Signed: \_\_\_\_\_  
Authorised Officer

Date: \_\_\_\_\_

**THE ABOVE DECLARATION IS TO BE FORWARDED TO THE CLERK OF THE PARLIAMENT FOR ACTION.**



## DECLARATION OF OFFICIAL GIFTS MADE

<p>Declaration by The Speaker</p> <p>I gave the following Gift on .....(date)</p> <p>I gave the gift to .....</p> <p>Gift Description _____</p> <p>The occasion (why the gift was relevant/required) .....</p>
<p><u>Certification</u></p> <p>I certify that the above properly records the gift made in accordance with the Guidelines</p> <p>Signed: _____ Date: _____</p>

**THE ABOVE DECLARATION IS TO BE FORWARDED TO THE CLERK OF THE PARLIAMENT FOR ACTION.**



## STATEMENT FOR PUBLIC DISCLOSURE

Office of the Speaker of the Legislative Assembly  
for the period <> to <>

Speaker: The Honourable .....

Current Year Expenditure to Date				
	Speaker	Staff	Office	Total for Office
<b><u>Salaries and Related Payments</u></b>				
Salary and Allowances				
Salary related taxes				
Superannuation				
<b>Sub-Total Salaries Costs</b>	<b>X,XXX</b>	<b>X,XXX</b>	<b>X,XXX</b>	<b>XX,XXX</b>
<b><u>Administrative Costs</u></b>				
Domestic Travel				
Overseas Travel and Official Duties				
Motor Vehicle Running Costs				
Charter Costs				
Travel To and From Electorate				
Domestic Official Duties <sup>1</sup>				
Rent and Utilities				
Communication Charges				
Consumables and Maintenance				
Other Administrative Charges				
<b>Sub-Total Administrative Costs</b>	<b>X,XXX</b>	<b>X,XXX</b>	<b>X,XXX</b>	<b>XX,XXX</b>
<b><u>Depreciation</u></b>	<b>X,XXX</b>	<b>X,XXX</b>	<b>X,XXX</b>	<b>XX,XXX</b>
<b>Totals</b>	<b>X,XXX</b>	<b>X,XXX</b>	<b>X,XXX</b>	<b>XX,XXX</b>
_____				_____
The Clerk of the Parliament				Hon. XXX, MP
...../...../.....				...../...../.....

## Notes (as required):

1. Includes domestic travel greater than 5 days as follows:



**OFFICE OF THE SPEAKER  
OFFICIAL FUNCTIONS CERTIFICATION**

Date of function:				
Function venue:				
Nature and official purpose of Function:				
Total Cost of Function: (Refer to PCS Catering Statement for costs of in-house functions)				
Attendees (only attendees for whom expenditure was incurred)				
No. of Parliamentary Service employees (including Speaker and spouse of Speaker)	No. of Qld Govt Employees	No. of Employees of Statutory Bodies	No. of Other Attendees	Total No. of Attendees
Name of Attendees Organisation/Association/Group:				
.....				
.....				
.....				
.....				
Speaker related or Parliamentary Service related				
Expenditure approval				
The above mentioned expenditure is approved for payment in accordance with the <i>Guidelines for the Financial Management of the Office of the Speaker</i> .				
Signature:.....				
Date .....				