**[Section 5: Conflict of Interest](https://www.apsc.gov.au/publication/aps-values-and-code-conduct-practice/section-5-conflict-interest)**

[APS Values and Code of Conduct in practice](https://www.apsc.gov.au/publication/aps-values-and-code-conduct-practice)

* [Section 1: Working with the Government and the Parliament](https://www.apsc.gov.au/publication/aps-values-and-code-conduct-practice/section-1-working-government-and-parliament)
* [Section 2: Relationship with the public](https://www.apsc.gov.au/publication/aps-values-and-code-conduct-practice/section-2-relationship-public)
* [Section 3: Relationships in the workplace](https://www.apsc.gov.au/publication/aps-values-and-code-conduct-practice/section-3-relationships-workplace)
* [Section 4: Managing information](https://www.apsc.gov.au/publication/aps-values-and-code-conduct-practice/section-4-managing-information)
* **Section 5: Conflict of Interest**
* [Section 6: Employees as citizens](https://www.apsc.gov.au/publication/aps-values-and-code-conduct-practice/section-6-employees-citizens)
* [Section 7: Using Commonwealth resources](https://www.apsc.gov.au/publication/aps-values-and-code-conduct-practice/section-7-using-commonwealth-resources)
* [Section 8: Working overseas](https://www.apsc.gov.au/publication/aps-values-and-code-conduct-practice/section-8-working-overseas)
* [Section 9: Reporting suspected misconduct](https://www.apsc.gov.au/publication/aps-values-and-code-conduct-practice/section-9-reporting-suspected-misconduct)

**5.1 Summary**

5.1.1 The public is entitled to have confidence in the integrity of their public officials, and to know that an Australian Public Service (APS) employee's personal interests do not conflict with his or her public duties.

5.1.2 The APS Code of Conduct (the Code) requires employees to take reasonable steps to avoid any conflict of interest, real or apparent, in connection with their employment.

5.1.3 A real conflict of interest occurs where there is a conflict between the public duty and personal interests of an employee that improperly influences the employee in the performance of his or her duties.

5.1.4 An apparent conflict of interest occurs where it appears that an employee's personal interests could improperly influence the performance of his or her duties but this is not in fact the case.

5.1.5 The appearance of a conflict can be just as damaging to public confidence in public administration as a conflict which gives rise to a concern based on objective facts.

5.1.6 Conflicts of interest, real or apparent, cannot always be avoided. Where this is the case, the Code requires employees to disclose details of any material personal interest of the employee in connection with their employment. This obligation is analogous to the general duty of officials to disclose interests under section 29 of the [*Public Governance, Performance and Accountability Act 2013*- external site](https://www.comlaw.gov.au/Series/C2013A00123) (PGPA Act).

5.1.7 Where there is credible evidence that a personal interest has compromised the decision made by an employee, that situation should be handled as suspected misconduct. See Section 9: *Reporting suspected misconduct*for further information.

**5.2 Disclosing material interests**

5.2.1 The Code requires that where a material personal interest cannot be avoided, the employee must disclose that interest so that it can be managed.

5.2.2 To be 'material' a personal interest needs to be of a type that can give rise to a real or apparent conflict of interest. Personal interests do not give rise to a conflict of interest unless there is a real or sensible possibility of conflict and not simply a remote or theoretical possibility of conflict. If no reasonable person could draw a connection between the employee's personal interest and their duties, then the personal interest is not 'material'.

5.2.3 The Department of Finance has published similar [guidance- external site](https://www.finance.gov.au/government/managing-commonwealth-resources/general-duties-officials-rmg-203) about the meaning of a 'material' interest.[[16]- external site](https://apsc.govcms.gov.au/section-5-conflict-interest#_edn16)

5.2.4 The purpose of disclosure is to ensure that heads of agencies are aware of any personal interests or relationships of employees which improperly influence, or could be seen to improperly influence, employees in their duties.

5.2.5 It may be possible to make arrangements to avoid the conflict. For example, duties can be reassigned, or the employee can stand aside from relevant decisions. Disclosures and strategies to manage them should be recorded appropriately.

5.2.6 An employee holding a security clearance is subject to a separate requirement to notify their agency of any change in personal circumstances. The purpose of this notification is to determine the employee's suitability to access Australian Government resources. Guidance on notification requirements under the [Protective Security Policy Framework- external site](https://www.protectivesecurity.gov.au/about) can be found in the Agency personnel security responsibilities guidelines published by the Attorney-General's Department.

**Regular declarations**

5.2.7 Agency heads and Senior Executive Service (SES) employees are subject to a specific regime that requires them to submit, at least annually, a written declaration of their own and their immediate family's financial and other material personal interests.

5.2.8 A template that agencies may wish to adapt for this purpose is available on the [Australian Public Service Commission's website](https://www.apsc.gov.au/working-aps/integrity/integrity-resources/declaration-interests).

5.2.9 To whom this declaration must be made will depend on the employee's role. Generally, SES employees declare their interests to their agency head, and agency heads declare their interests to the Minister. Statutory office holders generally declare their interests to the Minister and in accordance with any requirements in legislation specific to their office.

5.2.10 If the statement discloses a conflict, the parties must take steps to resolve it. Employees do so in consultation with their agency head, and an agency head must take steps to resolve any conflict in which they, themselves, are involved, in consultation with the Minister.

5.2.11 Agencies may choose to require similar regular written declarations of other employees at particular risk of conflict of interest. Activities which may involve a heightened risk of conflict of interest for employees are shown in Table 1.

|  |  |
| --- | --- |
| Table 1: Agency activities with heightened risk of conflict of interest[[17]- external site](https://apsc.govcms.gov.au/section-5-conflict-interest#_edn17) | |
| Procurement and recruitment | * procuring goods or services * tendering for and managing contracts * engaging and promoting employees * making appointments to statutory positions |
| Regulating individual or business activities | * inspecting, regulating or monitoring standards, businesses, equipment or premises * issuing qualifications or licences * issuing or reviewing fines or penalties |
| Distributing goods, services or funds | * providing a service * allocating grants of public funds * allocating subsidies, financial assistance, concessions or other relief |
| Making binding decisions | * issuing determinations on matters * passing binding judgements * exercising statutory powers * voting as a member of a board or committee |

5.2.12 It may be useful to require declarations when certain events occur, for example on appointment to a board or committee or before making certain types of decisions. The extent to which routine declarations are required of employees in each agency will depend on assessments of the sensitivity of the work, the administrative and resource implications, and the risks involved.

**What needs to be disclosed?**

5.2.13 There is no standard list of items that must be disclosed. It is the responsibility of employees to consider and disclose those personal interests or relationships that influence, or could be seen to influence, their actions.

5.2.14 The [conflicts of interest template](https://www.apsc.gov.au/working-aps/integrity/integrity-resources/declaration-interests)available on the Australian Public Service Commission's website provides examples of the types of interests and relationships that could be considered.

5.2.15 Factors to be taken into account in considering what to disclose include:

1. the particular roles and responsibilities of the employee's agency and its probity concerns
2. the particular roles and responsibilities of the employee.

5.2.16 The types of financial interests that may need to be disclosed include directorships, shareholdings, real estate, trusts or involvement in self-managed superannuation funds which have the potential to conflict with official duties.

5.2.17 Personal and other interests that may need to be disclosed include family relationships, sexual relationships or relationships formed through work or engagement with the local community, including sporting, social, cultural or voluntary activities, which have the potential to conflict with official duties.

5.2.18 As well as financial interests and personal relationships, certain types of incidents may need to be disclosed. For example, most agencies have policies on the registration of gift or benefits. Some agencies may require employees to disclose offers which were not accepted, for example where the offer could be perceived as a bribe.

5.2.19 The Australian Security Intelligence Organisation manages the [Australian Government Contact Reporting Scheme- external site](http://www.protectivesecurity.gov.au/personnelsecurity/Documents/Contact%20reporting%20guidelines.pdf). Employees should complete a contact report when a contact, either official or social, with embassy or foreign government officials within Australia or foreign officials or nationals outside Australia, seems suspicious, persistent or unusual in any respect, or becomes ongoing. Foreign officials could include trade or business representatives. The scheme also requires employees to complete a contact report for instances when an individual or group, regardless of nationality, seeks to obtain official information for which they do not need to have access in order to fulfil their work function.

5.2.20 Agencies may require employees to report contact with other groups of people, for example contractors involved in a tender process, or criminal elements.

5.2.21 Disclosure promotes transparency, and is always better than the employee trying to manage the situation by themselves.

**Interests of immediate family members**

5.2.22 Employees must disclose any personal interests or relationships of their immediate family that are known to them, where they consider that these interests influence, or could be seen to influence, the decisions they are taking or the advice they are giving. The term 'immediate family member' applies to spouses and dependent children. It may also apply to any other relatives and close friends who live with the employee or with whom the employee has a dependent relationship.

5.2.23 If a disclosure contains the personal information of a family member it will generally be necessary for the employee to obtain the family member's consent for the collection of this information, consistent with the requirements of the Australian Privacy Principles contained in the [*Privacy Act 1988*- external site](https://www.comlaw.gov.au/Series/C2004A03712) (Privacy Act).

5.2.24 If consent is not given, or is unable to be sought, then the employee should discuss with his or her agency head, in general terms, their understanding of the conflict of interest. The agency head can then decide what action may need to be taken.

**5.3 Managing conflicts of interest**

5.3.1 Agency heads are responsible for ensuring that conflicts of interest are effectively managed. The agency head must also monitor compliance with the agency's policy for disclosing and managing conflicts of interest to meet the requirements of the PGPA Act.

5.3.2 Agency heads may decide to put in place systems that give primary responsibility for reviewing and managing disclosures to senior SES level staff, for example a Deputy Secretary, the Head of Corporate Services or an Area or State Manager.

5.3.3 A system for registering interests is necessary if the interests are to be managed properly. Such systems will need to:

1. ensure that disclosures of conflict of interest are managed in accordance with the Privacy Act
2. ensure that disclosures are retained in accordance with the [*Archives Act 1983*- external site](https://www.comlaw.gov.au/Series/C2004A02796)
3. monitor disclosures to ensure they remain current—this might include, for example, internal controls or external audit
4. bring any serious real or apparent conflicts of interest to the attention of the agency head.

5.3.4 Generally, disclosures of interest will be held with the employee's personnel records. Where a disclosure is made for the purpose of a certain decision it is appropriate to include a copy in the file relating to the decision.

**Assessing the materiality of a conflict of interest**

5.3.5 Factors that may need to be weighed in assessing the materiality of the conflict of interest include:

1. the type or size of the employee's personal interest, real or apparent
2. the nature or significance of the particular decision or activity being carried out by the agency
3. the extent to which the employee's personal interest could affect, or be affected by, the agency's decision or activity
4. the nature or extent of the employee's current or intended involvement in the agency's decision or activity.

**Mitigating the conflict**

5.3.6 Where a conflict of interest, real or apparent, arises it will need to be managed. Appropriate management actions may include withdrawing from particular discussions, restricting the flow of information, abstaining from decisions, reassignment of duties, or relinquishing the interest or the position.

5.3.7 Agencies engaged in activities which may involve a heightened risk of conflict of interest for employees may develop a management plan that can be invoked when a conflict is disclosed. Section 16 of the PGPA Act sets out a duty for accountable authorities to establish and maintain appropriate systems of risk oversight and internal control.

**5.4 Gifts and benefits**

5.4.1 Acceptance of a gift or benefit that is connected with an employee's employment can create a real or apparent conflict of interest that should be avoided. At the extreme, it could be perceived as a bribe. Accepting a bribe is an offence under the Commonwealth [*Criminal Code Act 1995*- external site](https://www.comlaw.gov.au/Series/C2004A04868) (the Criminal Code) and a breach of the Code of Conduct.

5.4.2 When deciding whether to accept a gift or benefit, an employee is advised to consult their agency's policy. If an employee is uncertain about whether they should accept a gift or benefit, they should discuss the matter with their manager or supervisor.

5.4.3 It is not possible to establish definitive rules about accepting gifts or benefits, as the appropriate course of action will depend on the circumstances of the offer and the roles and responsibilities of the employee and the agency.

5.4.4 A gift or benefit may generally be accepted if the offer is open to the community, or to the APS as a whole. The risk that the offer could influence, or be perceived to influence, the decisions or actions of an individual employee in these circumstances is low. An example of this type of offer is a briefing or information session provided by a company to outline their services.

5.4.5 It is not usually appropriate to accept a gift or benefit from a person or company if they are involved in a tender process with the agency, either for the procurement of goods and services or sale of assets. The same principle applies where the person or company is the subject of a decision within the discretion or the sphere of influence of the APS employee concerned, for example a regulated business or a junior colleague.

5.4.6 Particular care should also be taken if the person or organisation is in a contractual or regulatory relationship with the agency, or if the organisation's primary purpose is to lobby Ministers, Members of Parliament or agencies.

5.4.7 If a gift or benefit is accepted, and its acceptance creates a material conflict of interest, it must be disclosed. Acceptance of a gift or benefit by an immediate family member may also create a material conflict of interest for an employee.

5.4.8 All valuable gifts or benefits should be registered. Any gift accepted by an employee because of their employment becomes the property of the agency, unless there are agency policies to the contrary.

**Hospitality, entertainment and sponsored travel**

5.4.9 The nature of work in the APS and the relationship of the APS with external clients and stakeholders is such that employees, particularly at senior levels, often deal with heads of corporations and senior business representatives, heads of non-government organisations, and international officials. In many of these sectors, offers of gifts and hospitality are commonplace.

5.4.10 Senior employees, and agency heads in particular, are often required to make finely balanced judgements as to whether an offered gift or benefit should be accepted.

5.4.11 When deciding whether to accept such an offer, an employee should balance the benefits to their agency and the APS with the risks that acceptance will raise, including the risk that agency employees or the public may view acceptance as compromising the employee's integrity.

5.4.12 It may be necessary to bring the offer to the attention of the agency head. An agency head may decide that the benefits to the agency of accepting an offer outweigh any risks that its acceptance creates. They may also decide that the risks can be effectively mitigated.

5.4.13 While it may be in the interests of the agency, or the government, for employees to accept invitations to some events, it is not generally appropriate for them to accept offers of paid travel or accommodation associated with their attendance. As a general rule, the Commonwealth pays for employees to travel as part of their official duties.

5.4.14 Loyalty reward points such as frequent flyer points ceased to accrue with the introduction of the [Whole of Australian Government Travel Arrangements- external site](http://www.finance.gov.au/procurement/travel-and-related-services/) on 1 July 2010. Any points accrued after this date must be reversed in accordance with the guidance on the [Department of Finance website- external site](http://www.finance.gov.au/procurement/travel-and-related-services/faqs-airlines-and-travel-management-companies.html).

**Accepting fees**

5.4.15 Generally, it is expected that employees will not accept outside payment for activities considered part of their normal duties. However, there will be circumstances where the agency considers acceptance of a fee to be appropriate. For example, if an employee is offered a fee to speak at a work-related conference, it may be accepted providing the agency receives the benefit, not the individual.

**Awards and prizes**

5.4.16 A conflict of interest would not generally arise from acceptance of a prize or award that was open to the wider community.

5.4.17 A conflict of interest may arise if the award or prize is offered as a result of attendance in an official capacity at an external work-related event. Offers of awards or prizes that are connected with work should be considered in accordance with agency policy. Some agencies allow prizes to be raffled by their social clubs, or some other arrangement whereby the agency benefits rather than the individual.

**5.5 Offering gifts and benefits**

5.5.1 Employees should ensure that their decisions are transparent and their intent clear when offering gifts and benefits—including official hospitality—to people or representatives of organisations, such as members of an international delegation. Depending on the circumstances, a payment characterised as hospitality or a promotional expense may be considered a bribe, particularly if the payment is lavish, disproportionate or over-frequent.

5.5.2 Employees must comply with the PGPA Act—see Section 7: *Using Commonwealth resources* and any relevant [Accountable Authority Instructions- external site](http://www.finance.gov.au/resource-management/accountability/accountable-authority-instructions/).

5.5.3 As a general principle, gifts and benefits should be representative of the agency and proportionate to the occasion.

5.5.4 Consistent with Australia's obligations under the Organisation for Economic Co-operation and Development (OECD) [Convention on Combating Bribery of Foreign Public Officials in International Business Transactions- external site](http://www.oecd.org/corruption/oecdantibriberyconvention.htm), under section 70.2 of the Criminal Code it is an offence to bribe a foreign public official, whether in Australia or in another country. An Australian in another country who bribes or attempts to bribe an official of that country can be prosecuted for bribery in an Australian court. Where an employee becomes aware of information which they suspect relates to the bribery of a foreign public official by another employee, they must report it—see Section 9: *Reporting suspected misconduct*. If the information relates to a person who is not an APS employee, the employee should discuss the matter with an appropriate senior person in their agency to determine the best course of action, which may include reporting the matter to the Australian Federal Police.

5.5.5 More information about foreign bribery is available from the Attorney-General's Department [website- external site](http://www.ag.gov.au/CrimeAndCorruption/Foreignbribery/Pages/default.aspx).

**5.6 Personal relationships**

5.6.1 In carrying out their duties, employees may find themselves in situations where a decision has to be made that would directly affect a person with whom the decision-maker has a relationship, or has had a relationship in the past.

5.6.2 Where a person involved in a recruitment or promotion exercise has a relationship with an applicant that might give rise to a conflict of interest, it must be disclosed, for example to the delegate and any other panel members. It may then be decided whether the employee making the disclosure should stand aside from the process or the consideration of the particular candidate.

5.6.3 Where a panel member needs to provide a reference for a candidate it is advisable to disclose this at the start of the process. It is good practice for the reference to be provided before information on other applicants has been accessed to avoid any perception that it was influenced by the claims of the other candidates.

5.6.4 While it is not uncommon or wrong for couples or other family members to be working in the same agency it is not usually appropriate for one to have any line responsibility over another.

**5.7 Grant selection**

5.7.1 The granting of money to private and public agencies is a core approach used to implement government programs. Some of these grants are awarded through competitive programs in which publicly sought applications are assessed by 'peer review', a process that uses expert assessors to select the best projects for funding.

5.7.2 Grant assessors need to be particularly alert to the scope for real or apparent conflict of interest. They may have professional or personal relationships within the sector from which grant applications are sought.

**5.8 Working with lobbyists**

5.8.1 The [Lobbying Code of Conduct- external site](http://lobbyists.pmc.gov.au/conduct_code.cfm) (the Lobbying Code) imposes obligations on lobbyists and APS employees dealing with them.

5.8.2 The Lobbying Code aims to ensure that government representatives who deal with lobbyists are able to establish the interests the lobbyist represents in order to make appropriate judgements about their motives.

5.8.3 Compliance with the Lobbying Code means, in short, that:

1. public servants can only deal with registered lobbyists
2. lobbyists are obliged to inform public servants of the third party interests they represent and the issues that the third party wishes the lobbyist to raise.

5.8.4 The Lobbying Code restricts the engagement of former government representatives in lobbying activities. SES employees and equivalents who leave the APS must not, for a 12 month period, engage in lobbying Government representatives on any matters in which they have had official dealings as public servants over their last 12 months of employment.

**5.9 Outside employment**

5.9.1 APS employees should consult their agency's policy when considering whether to engage in outside employment, including directorships of an organisation. Outside employment includes paid work, such as running a business, maintaining a professional practice, or acting as a tax agent, as well as unpaid work. Generally, employees are able to work outside the APS if it does not conflict with their official duties.

5.9.2 The main risk of engaging in outside employment is that it may create a real or apparent conflict of interest.

5.9.3 If an employee is inclined to accept an offer of outside employment they should notify their agency head, or a nominated person, so that the risks can be assessed. In deciding whether it is appropriate for an employee to engage in outside employment, a balance needs to be struck between the agency's interests and those of the employee. However, the overriding principle is the need to maintain public confidence in the integrity and administration of the APS.

5.9.4 Outside employment that would not otherwise be appropriate is not made acceptable by being undertaken during a period of leave, whether the leave is unpaid or paid and including annual/recreation and long service leave.

5.9.5 The interests of an agency can never be the same as the interests of a company with which it is in contractual relations. Agencies may need to take steps to ensure that an APS employee does not become a director of such a company. Company directors have duties under the *Corporations Act 2001* that may conflict with an employee's obligations under the *Public Service Act 1999*.

**5.10 Post-separation employment**

5.10.1 Many agencies have developed policies on identifying and managing the risks that arise from post-separation employment.

5.10.2 There are three key risks involved when an employee accepts employment in a field that is aligned to his or her APS responsibilities:

1. that the employee, while still employed in the APS, would use their position to influence decisions and advice in favour of the prospective new employer
2. that the former employee would reveal confidential Commonwealth information to their new employer or provide other information that would give the new employer an advantage in its business dealings
3. that the former employee would exploit their knowledge of the APS and other areas of the Commonwealth public sector and the Government to lobby, or otherwise seek advantage, for their new employer in dealing with the Commonwealth. There may be a perception that the former employee will have a greater ability to influence their former colleagues in their decision-making.

**Before leaving the APS—managing conflicts of interest**

5.10.3 Employees are required to disclose any conflict of interest as it arises. Agencies are advised to ensure that their system for registering and monitoring these disclosures brings to the attention of the agency head any conflict that may arise when an employee intends to separate from the APS.

5.10.4 Even where an employee receives an offer of employment that they are not inclined to accept, an apparent conflict of interest may still arise, for example where an employee involved in a tender process is offered employment by a tenderer.

5.10.5 On receiving advice of a conflict arising from an employee's intention to leave the APS, it would be good practice for the agency head, or a nominated person, to discuss with the employee steps to be taken to avoid or mitigate any conflict of interest while the employee is still employed in the APS. The steps may include:

1. re-allocation of the employee's duties
2. temporary movement of the employee to a different work area
3. taking leave until the new appointment commences.

5.10.6 Agency heads should likewise consider appropriate steps to manage any conflicts if they themselves are offered employment outside the APS which they are inclined to accept. The nature and timing of steps they need to take will depend on the circumstances of the case. However, no later than the point at which an agency head is inclined to accept an offer, they should inform the Secretary of the Department of the Prime Minister and Cabinet, the Australian Public Service Commissioner and the Minister about their intentions and any conflict of interest arising as a result. They should also outline the steps they are taking to mitigate the risks.

**Protecting the interests of the Commonwealth**

5.10.7 There are clear provisions under law that protect the disclosure and use of official information after an employee has left the APS. See Section 4: *Managing information* for more information.

5.10.8 Agency heads may wish to restrict the actions of former employees in other ways. There are no legislative provisions which allow the Commonwealth to impose general post-separation employment restrictions on former employees. However, policy can operate to restrict the dealings of current employees with their former colleagues.

5.10.9 A restraint clause can be included in an employee's contract of employment, where an employee may agree not to work for certain employers, or establish certain types of businesses, for a period of time after they leave the APS. For such an agreement to be enforceable it would need to be 'reasonable' in terms of the interests of the parties and the interests of the public. Any such agreement must also comply with the competition provisions of the *Competition and Consumer Act 2010*.

5.10.10 It may also be appropriate to include provisions in contracts with successful tenderers to restrict the employment of APS employees who managed the tender process. Restrictions may apply during and after the tender process. Similar provisions may be included in requests for tender to preclude the solicitation, enticement or engagement of particular employees during the process.

5.10.11 Agency heads may put in place broad policy guidelines which include, for example, suggested periods of time that an employee should wait after leaving the APS before they work in business areas that have direct contact with their former agency. Some agencies, such as the Department of Defence, have developed common understandings of ethical behaviour with relevant industry associations to help promote the acceptance of agency guidelines. These arrangements are not enforceable, and depend on the goodwill of parties and their perceptions of mutual benefit.

**Agency policies and procedures**

1. Agency policy and guidance on identifying and managing conflicts of interest needs to be tailored to reflect the agency's key business risks.
2. A template for mandatory SES [conflict of interests declarations- external site](https://apsc.govcms.gov.au/declaration-interests) is available for agencies to use, and may be adapted to meet particular requirements and for use in other situations. The template contains a consent form for immediate family members if disclosure of their interests is considered necessary.
3. Agencies are advised to set out clearly in their policies the circumstances in which a gift or benefit may be accepted and retained by an employee, or how it might otherwise be dealt with.
4. Agencies are encouraged to establish procedures to alert grant assessors to the need to identify, disclose and avoid or manage the conflicts of interest that are inherent in the grant selection process.
5. It may be useful to develop strategies and plans to assist employees working with contractors to identify and disclose any conflicts of interest.
6. It is good practice for agencies to inform suppliers and contractors about their conflict of interest policies so that they can avoid making inappropriate offers.
7. Agencies are expected to ensure that employees are aware of the [Lobbying Code- external site](http://lobbyists.pmc.gov.au/conduct_code.cfm) and their obligations in dealing with lobbyists.

**Footnotes**

[[16] - external site](https://apsc.govcms.gov.au/section-5-conflict-interest#_ednref16)See [Resource Management Guide No. 203: General Duties of Officials- external site](https://www.finance.gov.au/government/managing-commonwealth-resources/general-duties-officials-rmg-203), paragraph 49, for further information.

[[17] - external site](https://apsc.govcms.gov.au/section-5-conflict-interest#_ednref17)Adapted from *Victorian Public Service, Managing Conflicts of Interest: A guide to policy development and implementation*, October 2014, p 5.