



Department of

Finance

An Roinn

Airgeadais

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DEPARTMENT OF FINANCE

GUIDANCE ON THE ACCEPTANCE AND PROVISION OF GIFTS AND HOSPITALITY

DOCUMENT CONTROL

(i) SUMMARY

This document sets out the DoF Guidance on the Acceptance and Provision of Gifts and Hospitality.

(ii) KEY PERSONNEL

Name		Contact No
Redacted Section 40(2)	Head of Corporate Governance Branch	Redacted Sec 40(2)
Redacted Section 40(2)	Corporate Governance Branch	Redacted Sec 40(2)
Redacted Section 40(2)	Corporate Governance Branch	Redacted Sec 40(2)

(iii) DOCUMENT STATUS HISTORY

Version	Issue Date	Section	Reason for Update
1.0	July 2019	Whole document	Refreshed due to change in key personnel.
2.0	Oct 2021	Para 3	Revision of Guidance on the Acceptance and Provision of Gifts and Hospitality due to DAO (DoF) 08/21 being released.

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1. INTRODUCTION

1. This guidance on the acceptance and provision of gifts, hospitality and rewards¹ is issued taking account of **DAO 10/06 (revised 3 September 2009)** which provides a common NICS wide set of guidelines on acceptance and provision of hospitality. The DAO required Departments to review their guidelines to ensure that their guidance on the *provision* of hospitality is 'fit for purpose'. The principles in the Cabinet Office's [Guidance on Civil Servants Receiving Hospitality](#) have also been taken into consideration.
2. The way in which our public service goes about its business, including the way individual public servants go about theirs, is of prime importance to every head of Department, chief executive and public servant. The public expects the conduct of officials to be above reasonable reproach, therefore official hospitality should be, and should be seen to be, unostentatious, and on a modest scale, and it should not be such as to provoke adverse public comment. In line with the Department's **CLEAR** values, all DoF staff have a responsibility to be **Ethical** by complying with the NICS Code of Ethics, reporting acts of improper conduct and adopting the highest standards of impartiality, objectivity and propriety in everything they do.
3. **DAO (08/21) (revised October 2021)** Departmental Delegations/Requirements for DoF approval also requires Departments to obtain Supply approval for all gifts in excess of £250, and any collective gift(s) to any range of individuals or entities, where the value of the gift(s) to any one individual exceeds £250 or when the value of the collective gift (s) exceeds £5,000. The requirements of staff are also set out in Section 6.01 Standards of Conduct of the NICS HR Handbook and in DAO 10/06.
4. It should be noted that some elements of the Standards of Conduct are now out of date with the creation of NICS HR and the fact that a Personnel/Establishment Officer no longer exists. References to the Personnel/Establishment Officer will be taken to read 'the Accounting Officer through Corporate Governance Branch (CGB)'.
5. The following guidance is designed to protect both individual members of staff and the Department in general. External people acting on behalf of DoF (e.g. consultants, contracted staff etc) must also adhere by the principles of guidance and should be notified of this requirement before commencing work in the Department.
6. Sponsor Branches must ensure that Sponsored Bodies are subject to these guidelines.

¹ The principles set out in this guidance also apply to the provision and acceptance of rewards.

Purpose

7. The purpose of this document is to:
 - outline for all DoF staff, the guidelines and fundamental principles for the provision and acceptance of gifts, hospitality and rewards;
 - provide advice on how hospitality either provided by or offered to DoF staff should be approved;
 - provide advice on whether and how provision and acceptance of hospitality by DoF staff should be recorded; and
 - outline roles and responsibilities for staff at all levels within DoF.
8. This guidance should also be seen as applying to gifts or hospitality offered to spouses, partners or other associates of an official if it could be perceived that the gift or hospitality would create a conflict of interest for the official.
9. The guidance does not seek to supply a prescriptive list of the gifts or hospitality that can be provided or accepted but rather seeks to provide the ethical framework for decision making in relation to provision and acceptance.

Fundamental Principles

10. The basic requirement, set out in Section 6.01 Standards of Conduct of the NICS HR Handbook, is that civil servants should conduct themselves with honesty and impartiality in the exercise of their duties. As a consequence, staff must not use public resources for personal benefit, or receive benefits of any kind from a third party which might reasonably be seen to compromise their personal judgement, integrity or impartiality.
11. As the expenditure of taxpayer's money on official hospitality is a sensitive matter which can lead to public criticism, care must be taken to avoid exposing the individual or the Department to allegations of extravagance or impropriety.
12. Any hospitality offered or received should further the Government or taxpayer's interest and involve no reasonable suspicion that personal judgement or integrity has been compromised. HMT's document on Regularity, Propriety and Value for Money suggests a test to apply if there is any question mark over whether a proposed course of action meets the requirements of propriety – "**could this course of action be satisfactorily defended in public?**" This is a useful test in both the acceptance and provision of gifts and hospitality.

13. In accepting offers of gifts or hospitality from a third party, the fundamental principle is that an officer should not do anything which might give rise to the impression that they have been influenced by a gift or consideration to show bias for or against any person or organisation while carrying out official duties.
14. For the provision of hospitality by DoF staff, it is acknowledged that in some instances cultivating and maintaining contacts with outside groups is essential, however, as with all public expenditure, provision of hospitality expenditure should be value for money and incurred in accordance with the principles of regularity and propriety. The 'Seven Principles of Public Life' (often referred to as the Nolan Principles), capture the key characteristics of propriety and they are included in **Annex 1**. Whilst it can be difficult not to offer hospitality as a gesture of reciprocity, this should not be the sole reason for justifying the expenditure. The provision of hospitality should generally be limited to a meal or light refreshments.
15. It is not practical to draw up a sliding scale for everything falling under the umbrella of provision of hospitality. Some events will justify a much greater outlay than others and judgements on the scale of provision should be based on common sense considerations.

Situations Not Covered By Guidelines

16. It is recognised that there may be cases where, in the interest of the Department, flexibility in interpretation of the strict rules may be necessary. In such instances, approval must be obtained in writing from an officer of Grade 5 or above which clearly details:-
 - why the request falls outside the boundaries of what is normally allowable;
 - why it is considered necessary to provide or receive such hospitality;
 - how it will directly benefit the Department; and
 - the expected consequences of the request being refused.

2. ACCEPTANCE OF GIFTS AND HOSPITALITY OFFERED

Registers of Gifts and Hospitality Offered To

17. Each Directorate will maintain both a 'Register of Gifts and Hospitality Offered to SCS staff' and a 'Register of Gifts and Hospitality Offered to Non SCS staff*'. The registers should record all gifts and hospitality offered to (accepted or rejected) by DoF staff, their spouses, partners etc or those working on behalf of DoF. Sample templates for both Registers is included at **Annex 2** and will be issued to business areas by CGB at the start of each financial year. The Registers will be subject to the following monitoring arrangements:

- Heads of Directorates/Agency will be responsible for monitoring the Registers of their respective business areas on an ongoing basis;
- The DoF Permanent Secretary will be responsible for monitoring the Senior Civil Service Gifts and Hospitality Register on a quarterly basis; and
- The Head of the NICS will monitor the gifts and hospitality offered to the DoF Permanent Secretary annually.

Each 'Register of Gifts and Hospitality' should record expensive gifts and/or hospitality that have been accepted or rejected. It is not necessary to include inexpensive gifts on the Register (such as calendars, pens, diaries).

18. Each 'Register of Gifts and Hospitality' (SCS or non SCS) will be open to periodic central inspection by CGB and may also be included in Internal Audit inspections. CGB should be given read access to enable inspection and publication of the registers (please use the following CM group, DoF FCSD Corporate Governance). In addition, the registers are subject to Freedom of Information (FOI) queries. Each 'Register of Gifts and Hospitality Offered To SCS' will be published on a quarterly basis on the Open Data Portal, and FOI requesters will be referred to the published information. All staff should bear this in mind when deciding on the acceptance of any gift or hospitality.
19. All relevant fields in the register should be completed ensuring that abbreviations are avoided. If hospitality has been accepted or declined an estimated cost should be included.

Approval levels and recording of offers/acceptance of hospitality

20. A table at **Annex 3** provides details on the level of approval required for acceptance of gifts and hospitality offered to DoF staff. It also provides clear advice on the recording of all such offers within the 'Register of Gifts and Hospitality Offered to SCS/Non SCS' and any other action which may be required in relation to the offer of gifts and hospitality.
21. In deciding whether hospitality can be accepted, you should bear in mind the following criteria:
 - a) Will acceptance help further the Government or taxpayer's interest;
 - b) Does acceptance place an obligation on you as the recipient;
 - c) Hospitality that is frequent, lavish or prolonged should not be accepted;
 - d) The hospitality should be unconnected with any decision affecting the organisation or individual offering it;
 - e) Hospitality that is accepted should always be justifiable; and

- f) The benefits of acceptance should outweigh the risk of possible misrepresentation of the hospitality.
22. If gifts or hospitality are offered, the approval of the Head of Directorate/Agency/Division should be sought, using the template provided at **Annex 4**. If the recipient has declined or intends to decline the offer of gifts or hospitality, there remains a need to inform their line manager and for the offer to be included in the appropriate 'Register of Gifts and Hospitality'.
23. Staff who fail to declare to the 'Register of Gifts and Hospitality Offered to Us' in accordance with the above principles should be aware that they may be subject to disciplinary action.

3. PROVISION OF GIFTS AND HOSPITALITY

Justification of Hospitality

24. The primary consideration for the justification for expenditure on gifts and hospitality to be provided by DoF is that the gift or hospitality should be in the direct interest of the Department. The scale of the gift or hospitality provided should be proportionate to the needs of the occasion and the status and number of guests.
25. All requests to extend hospitality should be accompanied by supporting documentation to enable the authorising officer to make the decision on the provision of the hospitality proposed. This documentation should include:
- a written request for permission to extend hospitality and for the type and scale of hospitality proposed;
 - a guest list, detailing employing organisations and, if not immediately apparent, reasons for invitation;
 - written approval for the type and scale and estimated cost of hospitality proposed and for the guest list;
 - if appropriate, evidence of having followed Central Procurement Directorate (CPD) guidelines and of having sought the best deal.

Authorising Provision of Hospitality

26. Authorisation procedures for payment of hospitality where the venue is outside government buildings and/or the refreshments are supplied by outside caterers are the same as those for all other types of goods and services. In all cases authorising officers should ensure that the

expenditure was properly incurred and that the hospitality extended falls within the terms approved.

27. When choosing venues for hospitality or meals to be provided, the most expensive hotels and restaurants should be avoided, unless there are compelling reasons such as the availability of particular facilities, when choosing venues. Where a meal is to be provided, a fixed price menu should normally be agreed in advance
28. The table at **Annex 5** provides details of the types of event where hospitality is permissible, the level and scale of hospitality that may be provided in each circumstance and the level of authorisation required for expenditure on gifts or hospitality.

Classification and Identification of Hospitality Expenditure

29. All expenditure on hospitality **must** be clearly identified as such and charged to the expense code for hospitality including events organised for or on behalf of the Minister. It is not permissible to obscure the purpose of the expenditure on hospitality by subsuming such expenditure within other expense codes.
30. Copies of all documentation should be held in the appropriate branches and be available for audit inspection.

4. ROLES AND RESPONSIBILITIES IN RELATION TO THE ACCEPTANCE AND/OR PROVISION OF GIFTS AND HOSPITALITY

Employees

31. Employees must not use public resources for personal benefit or receive benefits in kind from a third party which may be seen to compromise their judgement or integrity. Care should be taken to avoid actual, potential or perceived conflicts of interests when employing consultants and procuring goods and services.

Line Managers

32. Line Managers should be satisfied that any expenditure on gifts and hospitality incurred is in the best interest of the organisation, provides value for money and complies with current policies and guidelines. Line Managers should ensure that all staff comply with current guidance on both the acceptance of and provision of hospitality.

Approving and Authorising Officers

33. Approving Officers are reminded of their responsibility for ensuring adherence to the guidelines and for also providing a challenge function. It is important that the Accounting Officer has a defence

against charges that the level of gifts and hospitality accepted or provided is excessive or that the Department's staff are being entertained at the taxpayer's expense. Where there is doubt about any particular event, Approving Officers should seek advice or err on the side of caution and reject the request.

34. Officers authorising payments are reminded of their responsibility to ensure that the gifts and hospitality extended be properly approved.

Finance & Corporate Services Director / Corporate Governance Branch

35. The Finance & Corporate Services Director and Corporate Governance Branch have an advisory and oversight role on gifts and hospitality in the Department. Ensuring that guidelines are in place in respect of the provision of gifts or hospitality, and carrying out random checks to ensure it is adhered to. Ensuring that any possible conflicts of interest are identified and that appropriate action is taken to resolve them.
36. If there is any doubt on the receipt and/or disposal of hospitality and gifts received, these should be referred to CGB. Publication to the OpenData Portal of SCS staff register quarterly will also be carried out by CGB.

Departmental Audit and Risk Committee (DARC)

37. DARC will periodically review the Department's 'Register of Gifts and Hospitality Offered to SCS' and provide general advice on good practice.

Internal Audit

38. Internal Audit has a role in the monitoring of compliance against policy and guidance. Additionally Internal Audit is available to provide advice and guidance on matters relating to the acceptance or provision of gifts and hospitality.

Core Directors and Agency Chief Executive

39. Responsibilities of Core Directors and the Agency Chief Executive will include taking decisions affecting the acceptance and provision of gifts and hospitality within their Directorates and Agencies. In order to counter any possible accusation or suspicion of improper conduct by staff in the Department, each Core Director and Agency Chief Executive has a responsibility to ensure that a 'Register of Gifts and Hospitality Offered to SCS' and a 'Register of Gifts and Hospitality Offered to Non SCS' are maintained within their area of responsibility.

Permanent Secretary

40. The Permanent Secretary, as Accounting Officer, has a leadership role as regards propriety, his/her actions and behaviour should set a high standard for the organisation. The essence of an Accounting Officer's role is a personal responsibility for the propriety and regularity of the public finances for which he or she is answerable; for the keeping of proper accounts; for prudent and economical administration; for the avoidance of waste and extravagance; and for the efficient and effective use of the available resources.

Other Related Documents/Government Principles

41. A list of related documents and Government Principles is attached at **Annex 6**.

Queries

42. Any queries on the content of this guidance should be directed to Corporate Governance Branch (corporate.governance@finance-ni.gov.uk).

ANNEX 1 – THE SEVEN PRINCIPLES OF PUBLIC LIFE

Below is a section from the First Report of the Committee on Standards in Public Life. These “Seven Principles of Public Life” capture the key characteristics of propriety and is a reminder that issues of propriety and corporate governance are clearly linked.

Selflessness	Holders of public office should take decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family, or their friends.
Integrity	Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in the performance of their official duties.
Objectivity	In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.
Accountability	Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.
Openness	Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.
Honesty	Holders of public office have a duty to declare any private interests in relation to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interests.
Leadership	Holders of public office should promote and support these principles by leadership and example.

ANNEX 2 – REGISTER OF GIFTS AND HOSPITALITY OFFERED TO SCS / NON SCS STAFF

DEPARTMENT of FINANCE										Year:	2020/21
Business Area	Date of Offer	Offered To	Grade	Ultimate Recipient (if different)	Offered From	Nature of offer	Further details of Offer (including reason)	Does your business area have a contract with the organisation offering the hospitality?	If 'Yes' please provide details of contract (current or potential)	Est. / Actual Value of Offer £	Action Taken (Please select from Drop Down)

EACH REGISTER OF GIFTS AND HOSPITALITY OFFERED TO SCS / NON SCS SHOULD BE SAVED IN CM IN THE FOLLOWING PATHWAY

NON SCS STAFF – Audit & Accountability – Risk Management – Gifts and Hospitality Register – *BA NAME*

SCS STAFF – Audit & Accountability DoF – Risk Management – SCS Gifts and Hospitality Register for Publication – *BA NAME*

A COMPLETE DOF SCS REGISTER WILL BE PUBLISHED ON THE OPEN DATA PORTAL ON A QUARTERLY BASIS THROUGHOUT THE FINANCIAL YEAR.

ANNEX 3 – GUIDANCE FOR THE ACCEPTANCE OF GIFTS AND HOSPITALITY OFFERED TO US

Hospitality Offered	Appropriate to Accept?	Prior Approval Required	Further Action Necessary
Modest conventional hospitality (e.g. tea/coffee and scones or Working/Sandwich lunch).	Yes	No	None
More formal lunch or dinner, by prior invitation	Yes subject to approval	For staff up to G6 prior approval required from Grade 5 line manager. For SCS no prior approval required. If accepted/declined, record in 'Register' which is reviewed annually by line manager.	Record in 'Register of Gifts and Hospitality Offered to Us'. A check should be made in advance to ensure that the Department will not be over-represented at the function concerned.
Hospitality offered to a team	Yes subject to approval	Prior approval required at Grade 5 level or above.	Record in 'Register of Gifts and Hospitality Offered to Us'.
Commemorative event or trade promotion organized by contractor, consultant or supplier with a meal.	Yes subject to approval	For staff up to G6 prior approval required from Grade 5 line manager. For SCS no prior approval required. If accepted/declined, record in 'Register' which is reviewed	Record in 'Register of Gifts and Hospitality Offered to Us'.

Hospitality Offered	Appropriate to Accept?	Prior Approval Required	Further Action Necessary
		annually by line manager.	
Annual dinner of Professional Institute or Association (a) Where officer is a guest of the Institute or Association; and (b) Where officer is the guest of a particular consultant, contractor or supplier:	Yes subject to approval Yes subject to approval	For staff up to G6 prior approval required from Grade 5 line manager. For SCS no prior approval required. If accepted/declined, record in 'Register' which is reviewed annually by line manager.	Record in 'Register of Gifts and Hospitality Offered to Us'. Record in 'Register of Gifts and Hospitality Offered to Us'.
Cultural or sporting events as a guest.	No (However, isolated acceptance may be acceptable)	Not applicable (Prior Approval would be required)	Should be refused or returned. (In case of isolated acceptances details should be recorded) Record in 'Register of Gifts and Hospitality Offered to Us'.
Overseas visits to inspect manufacturers products	Yes subject to approval	Prior approval required for all grades; approval to be obtained from Grade 3 or Permanent Secretary; approval will only be granted exceptionally.	Record in 'Register of Gifts and Hospitality Offered to Us'. If prior approval is given, travel and accommodation will be paid by the Department. Acceptance of <u>modest</u> hospitality (e.g. working lunches permissible)

Hospitality Offered	Appropriate to Accept?	Prior Approval Required	Further Action Necessary
Occasional seasonal or modest gifts, (e.g. company calendars, diaries, stress balls, inexpensive pens or stationary sets provided they bear Company names and/or logos. (Value should not exceed £10)	Yes	No	None
Expensive gifts (Value of more than £10, including gifts of lottery tickets, cash, gift vouchers or gift cheques)	No	Not Applicable	Should be refused or returned. Record in 'Register of Gifts and Hospitality Offered to Us'.
Trade or Discount Cards, or Air Miles through which an individual Officer might <u>personally</u> benefit from the purchase of goods or services at a reduced rate.	No	Not Applicable	Should be refused or returned. Record in 'Register of Gifts and Hospitality Offered to Us'.
Gifts of alcohol from any source, including a contractor, or where a contractor relationship is being contemplated	No	Not Applicable	Should be refused or returned. Record in 'Register of Gifts and Hospitality Offered to Us'.

WHERE PRIOR APPROVAL IS REQUIRED, THE FORM AT ANNEX 4 SHOULD BE COMPLETED.

ANNEX 4 – APPROVAL FORM FOR ACCEPTANCE OF GIFTS AND HOSPITALITY OFFERED TO US

(Part 1 to be completed by recipient – part 2 overleaf to be completed by approving officer)

APPROVAL OF ACCEPTANCE OF GIFTS AND HOSPITALITY OFFERED TO US FORM (PART 1)	
OFFER	
Offered to:	
Name of ultimate recipient if not as above (i.e. if gift or hospitality passed on to someone else):	
Date of event or gift offered:	
Who made the offer:	
Description of offer:	
Why was the offer made:	
Estimated/actual value of offer:	
State whether offer was declined:	
Is there a current/potential contract with the donor? If yes provide details:	
Signature of recipient:	Signed: Date:

PLEASE TURN OVER FOR PART 2 TO BE COMPLETED BY THE
APPROVING OFFICER

APPROVAL OF ACCEPTANCE OF GIFTS AND HOSPITALITY OFFERED TO US FORM (PART 2)

OUTCOME

Decision: (Approved/Not Approved)	
Reasons why approval has/has not been granted:	
Is gift being returned? If so, a letter should be issued (template at Annex 7 to be used)	
Has the gift been used or disposed of? If so give details:	
Has the gift been donated to a nominated charity?	
Has the 'Register of Gifts and Hospitality Offered to Us' been updated?	
Signature of Approving Officer:	Signed: Date:

NB: FORM NOT VALID UNLESS BOTH PARTS 1 AND 2 HAVE BEEN COMPLETED

ANNEX 5 – GUIDANCE FOR THE PROVISION OF GIFTS AND HOSPITALITY

Type of Event Requiring Hospitality	Circumstances where Hospitality may be provided at public expense	Description of Hospitality which may be Provided	Authorisation/Special Requirements
Meetings	Meetings (normally on DoF premises) expected to last more than one hour and extending over a break, where attendees from outside the Directorate or Agency are included.	Tea/Coffee/ Biscuits/Scones	Invoice approved at Grade 7 or above. Prior approval not needed.
Working lunches	Meetings (normally on DoF premises) extending over the lunch break, where attendees from outside the Directorate or Agency are included.	Sandwiches/ Tea/Coffee	Prior approval at Grade 7 or above.
Training Courses/Workshops/ Away Days/Seminars/ Conferences	Residential	Meals and light refreshments to be provided for delegates. Beverages (including alcohol) are permissible with evening meals up to a recommended limit of one third of the total cost of the meal.	Written approval from Grade 7 or above.
	Non-residential	Lunch may be provided where it facilitates the running of the course or where alternative	Written approval from Grade 7 or above.

Type of Event Requiring Hospitality	Circumstances where Hospitality may be provided at public expense	Description of Hospitality which may be Provided	Authorisation/Special Requirements
	Residential/Non-residential	<p>provision is not available. Unless part of a fixed package, beverages (with the exception of tea/coffee) should not normally be provided with lunches.</p> <p>Refreshments provided morning or afternoon should be limited to tea, coffee and biscuits or scones.</p>	Written approval from Grade 7 or above.
Entertaining Guests (lunchtime)	Where it is necessary to entertain visitors at lunchtime.	Internal conference and dining facilities should be considered, particularly when numbers are relatively small. For example conference rooms or Boardrooms in Government buildings should be used if available, and consideration should be given to providing sandwiches or a snack	When it is necessary to use a venue outside Government Buildings for hospitality the approving officer should be Grade 5 or above.

Type of Event Requiring Hospitality	Circumstances where Hospitality may be provided at public expense	Description of Hospitality which may be Provided	Authorisation/Special Requirements
		<p>meal from a Departmental canteen or local caterer.</p> <p>Alcoholic beverages should not normally be provided with lunch</p> <p>Receipts to cover the expenditure must be obtained.</p>	
Entertaining Guests in the Evening	<p>Where it is necessary to entertain visitors of the Department in the evening.</p> <p><i>Note: When considering the entertainment of visitors, regard should be given to keeping as low as possible the number of public sector visitors; and the Department should not normally bear the cost of hospitality for public sector visitors except where they form a minor and necessary part of the guest list.</i></p>	<p>The total cost per head including refreshments and any service charge or tip should not be excessive.</p> <p>Where the hospitality takes the form of an evening meal, the element for refreshments (including alcoholic and soft beverages) should not normally exceed a third of the total bill.</p> <p>If no service charge is</p>	Prior approval required from Grade 5 or above.

Type of Event Requiring Hospitality	Circumstances where Hospitality may be provided at public expense	Description of Hospitality which may be Provided	Authorisation/Special Requirements
		<p>included in the bill, a tip of 10% would be reasonable, but this should be contained within the maximum cost per head specified above.</p> <p>Receipts to cover the expenditure must be obtained.</p>	
Expenditure on Official Gifts	Where it is appropriate to provide a corporate gift to an individual, or organisation e.g. Visitors from a Foreign Government Organisation. Any gifts should involve modest expense and should not be regarded as part of the normal conduct of Departmental business.	Gift should not usually exceed £250 (including VAT).	Approval from Grade 5 or above. If any gift exceeds £250 (including VAT) a case should be made, with the approval of the Grade 5, to pursue clearance with DOF Supply through DOF Finance Division.

ANNEX 6 – RELATED DOCUMENTS/GOVERNMENT PRINCIPLES

- The DoF values include a commitment to the highest standard of public service. The purpose of which is to encourage a culture of service for the public good through the adoption of the highest standards of equality, equity, impartiality, objectivity, propriety and fairness in everything we do. Further details of the Department's values and the NICS Code of Ethics can be found at [Departmental Values and Ethics | NICS Intranet](#)
- DAO (DoF) 10/06 (Revised 3 September 2009) – Acceptance and Provision of Gifts and Hospitality
[DAO \(DFP\) 10/06 \(Revised 3 September 2009\) Acceptance and Provision of Gifts and Hospitality](#)
- DAO (DoF) 06/12 (Revised 28 July 2016) – Departmental Delegations/Requirements for DOF
[DAO \(DFP\) 06/12 \(Revised 28 July 2016\)](#)
- NICS HR Handbook Section 6.01 Standards of Conduct – Acceptance of Gifts, Hospitality and Rewards
[10 Acceptance of Gifts, Hospitality and Rewards](#)
- The DoF Fraud Prevention Policy
[DoF Anti Fraud policy and response plan | Department of Finance](#)
- Regularity, Propriety and Value for Money, Treasury Officer of Accounts (Nov 2004)
[Regularity, Propriety and Value for Money \(Nov 2004\)](#)
- Cabinet Office – Gifts and Hospitality Guidance
[Cabinet Office – Gifts & Hospitality Guidance](#)

ANNEX 7 – TEMPLATE FOR RETURN OF GIFTS AND HOSPITALITY OFFERED TO US

(The content of this template should be tailored to suit each circumstance)

Contact name	Name of Business
Name of company	Manager/Head of Division:
Address of company	Office Address
Date	
Dear	
<p>The Northern Ireland Civil Service operates a Gift and Hospitality Policy to ensure high standards of propriety in the conduct of its business.</p>	
<p>On account of public confidence, perception is as important as reality and because of this I am obliged to return your offer of <u>INSERT: Name of gift / hospitality.</u></p>	
<p>This is not in any way meant to offend or to imply that your [gift/hospitality] was offered in anything but the utmost good faith, but is designed to protect both individual members of staff and the Northern Ireland Civil Service. I hope you will accept our response in that spirit and that we can look forward to continued effective working relationships.</p>	
Yours	

ANNEX 8 – FREQUENTLY ASKED QUESTIONS (FAQS)

- Q I have been offered a bottle of champagne during an exchange with an external contact?
- A No, gifts of alcohol should not be accepted under any circumstances and should where necessary, be returned to the donor with a suitably worded letter.
- Q I have attended an external training morning where I received coffee and scones, do I need to record on the register?
- A No acceptance of modest conventional hospitality does not need to be recorded.
- Q I have been offered a prize (e.g. an IPad) for a charity raffle, should I accept?
- A No, gifts of value greater than £10 should not be accepted.
- Q I attended an event organised by another Government Department and received a sandwich lunch, do I need to record on the register?
- A No, acceptance of modest conventional hospitality from another Government Department does not need to be recorded
- Q I carried out a speaking engagement and was offered a fee which I intend to donate to charity, should I accept?
- A No. In this case the best course of action might be to ask the donor to make the donation to a charity of their choice.
- Q I have been offered tickets to the theatre (or sporting event), should I accept?
- A Check with line management or CGB prior to acceptance. Cultural and sporting events are not normally acceptable however may be in appropriate in exceptional circumstances (see paragraph 16 for details).
- Q I have been offered hospitality (or a gift) by an external organisation and I'm not sure if I should accept?
- A Any uncertainty on issues should be discussed with your line manger initially. If you feel concerned that accepting an offer of hospitality could give rise to the perception of a conflict of interest, it would probably be best to decline. Additionally CGB can be contacted using the details in the 'Queries' section above.