

Finance



Gifts and Hospitality Code of Practice

Author		Director of Finance and Corporate Services
--------	--	--

Introduction

This Code of Practice sets out rules and guidance on receiving and giving gifts, hospitality and sponsorship, and forms part of the Authority's Code of Ethical Conduct.

From time to time you may be offered gifts or hospitality, or be called upon to entertain or receive guests on behalf of the Authority. This Code provides guidelines about the provision and acceptance of hospitality and gifts and must be followed to avoid the potential risk of improper conduct. It is an expectation that you will follow this guidance and abide by the Bribery Act.

The Code tries to cover all situations, however if you have any queries/concerns, become aware of any issues which are not covered by the Code, or are in any doubt about the integrity of a particular situation, you should seek advice from the Director of Finance and Corporate Services.

Information

Receipt of Gifts and Hospitality

1. It is the Authority's policy not to accept gifts or hospitality from third parties. The only exception to this are low monetary value items such as promotional pens, calendars, chocolates, diaries up to the value of £10 (including VAT). You should therefore politely decline any other gifts offered.
2. If you are offered hospitality and invitations to "corporate days", involving attendance at sporting, activity or cultural events such as golf days, theatre/concert trips or activity centre visits, you must gain approval from a senior manager, i.e. Head of Department or Area Manager, prior to accepting. This will only be authorised when it is considered appropriate for the Service to be represented. We rarely accept these offers.
3. You may be faced with the situation where you are offered a gift from a visiting guest e.g. someone from a Fire Service in Europe. You are advised to accept this gift and then refer this to the Director of Finance and Corporate Services for approval.

Sponsorship

4. Where the Authority wishes to sponsor an event or service, no employee or their partner, spouse or relative, must directly benefit from such sponsorship without there being full disclosure to an appropriate manager of any such interest. Similarly, where the Service, through sponsorship, grant aid, financial or other means, gives support in the community, employees should ensure that impartial advice is given and that there is no conflict of interest involved.

Provision of Hospitality

5. Hospitality is regarded as the reception and entertainment of visitors and guests and should not be confused with the provision of refreshments at annual official functions such as passing out parades, medal presentations and normal business meetings, for which policies and protocols already exist.
6. The guidance contained in this section is intended to cover those occasions when it is necessary to entertain visitors and guests from outside the Authority. Costs at all times should be "reasonable" and appropriate to the occasion or circumstances.
7. The following are occasions when official hospitality may be considered:
 - Official ceremonies, conferences and meetings of a similar nature, specifically convened by the Authority or a committee of the Authority.
 - The reception and entertainment of distinguished persons, MPs, Members or officers of other UK or overseas government departments, local authorities, statutory bodies or public service undertakings, employer and employees trade union representatives; press, radio and TV representatives; members and officers of professional bodies and societies connected with local government; and representatives of HM Armed Forces other than in the course of normal business activity.

NOTE: The provision of meals to non Authority visitors as part of the normal business process/meetings is not regarded as "official hospitality" but should be treated as refreshments at meetings.

8. The following are expenses which could claimed when carrying out official hospitality:
 - the provision of commemorative gifts marking the visit to the Service
 - the provision of "substantial" refreshments (i.e. meals rather than drinks and biscuits. This would not include any alcoholic beverage)
 - the provision of accommodation or dedicated transport (i.e. other than as a car passenger)
 - any other expenditure incurred in the entertainment of visitors authorised in advance
9. Official hospitality may only be provided with the prior consent of the CEO or Director. Requests for approval must provide the details of the event, e.g. numbers, location and an estimated cost. All expenditure must have official receipts or invoices, which must be provided to Finance when requesting payment or reimbursement.
10. Members of staff are permitted to attend functions involving the provision of official hospitality but you must be aware of the following:
 - Where the provision of hospitality involves normal lunch time refreshments, you will normally be expected to pay for the cost of your own meal, although this may be waived at the discretion of the authorising senior Manager.
 - The ratio of staff (in receipt of hospitality) to guests should be "reasonable". As a guide a ratio in excess of 3:1 should be avoided unless special circumstances apply. Where this level is exceeded you should notify the Assistant Director of Finance to check the income tax position.
 - If you receive hospitality you are not able to claim subsistence.
11. All offers of hospitality or gifts or sponsorship, whether accepted or not, must be registered by email to business.support@kent.fire-uk.org. The information will be recorded in the Hospitality Register, which will include the date of offer, name of recipient, name of supplier, details of gift or hospitality offered, whether accepted or not, authorising officer if accepted and any relevant comments, including criteria to be applied by the authorising officer e.g. business case, community interface, future tenders and confirmation that attendance can be made during working hours.
12. If you fail to advice or record properly the receipt of gifts or hospitality this could lead to potential disciplinary action. The hospitality register will be regularly reviewed by senior management and internal audit.