

Expenses Policy

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EXECUTIVE SUMMARY

The Skills Funding Agency Staff Expenses Policy is being launched in tandem with the Flexible Working Policy and the introduction of the CODA expenses system on 1 September 2010.

The new Staff Expenses Policy incorporates policy for:

- Travel and Subsistence
- Hospitality Provided
- Hospitality Received and Gifts
- Publication of Expenses
- Taxable Staff Expenses

The policy has been written to detail policy only wherever possible. Scenarios, processes and frequently asked questions will be included in separate guidance.

Changes to Travel and Subsistence

- Greater emphasis on consideration of ways of working and value for money options prior to travel
- Claimant and Authoriser responsibilities clearly defined
- Requirement for Line Managers to retain receipts and supporting documentation where applicable. This will support the implementation of the automated CODA expenses system.
- Hire cars – removal of reference to 120 miles and introduction of new calculator which covers all the factors that need to be taken into account such as journey length, where and when car picked up and dropped off and how many days the car is hired for.
- Removal of references to lease and pool cars
- Private car use –
 - Removal of journeys within a five mile radius being regarded as normal commuting and introduction of a standard deduction up to a maximum of 15 miles for a single journey and 30 miles for a round trip when travelling by private car.
 - Passenger supplement updated from 2p to 5p. This was implemented in 2009 but the policy was not updated.
- Rail Travel – specific reference to taking advantage of value for money opportunities such as dual single tickets.
- Requirements on the use of Oyster cards added
- Subsistence
 - Removal of 5 and 10 hour subsistence rates.

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- 12 hours subsistence rate of up to £10 non receipted
- Overnight subsistence rate of up to £25 non receipted
- In circumstances where basic subsistence exceeded with good reason, reimbursement made on receipts.
- Removal of requirement to stay in 3* accommodation. Emphasis on best value for money within the given rates.
- Taxable Staff Expenses
 - Broad definitions and reference to HMRC guidance on:
 - Permanent Workplaces
 - Temporary workplaces
 - Geographical areas
 - Basic guidance on situations where expenses may be taxable
 - Requirement to retain diaries of working patterns
- Publication of Expenses – new requirement to publish expenses by named member for Management Board and by pay band for remainder of staff.

Changes to Hospitality Provided

- No change to policy but re-worded and use of bullet points to simplify

Changes to Hospitality Received and Gifts

- Simplification and removal of detail not required
- Reference to Civil Service Code of Conduct in terms of gifts and hospitality
- Lowering of limit for recording gifts and hospitality from £25 to £10 in accordance with BIS policy and framework.

INTRODUCTION

1. This policy sets out details of the principles and rules relating to:
 - staff expenses including taxable staff expenses and publication of expenses
 - hospitality provided
 - hospitality received and gifts.
2. All Skills Funding Agency staff must comply with this and other related policy
3. This policy should be considered in conjunction with other relevant policy including:
 - the Service Code
 - Skills Funding Agency Financial Regulations
 - the Flexible Working Policy
 - the Excess Travel policy
 - Government Procurement Card guidance
4. This policy will be effective from 1 September 2010 in tandem with the CODA Expenses system and the Flexible Working Policy.
5. The CODA expenses system will give the functionality to make every stage of the expenses process easier, clearer, more controlled and less time consuming. Functionality included in the CODA Expenses system includes
 - On line claims submission, excel T&S forms will no longer be required
 - Automatic on line direction to the Line Manager for Approval
 - Once approved, claim directed straight to CODA for payment
6. The system will ensure that claims are consistent with policy and are accurate. Documentation to support the claims will be retained by Line Managers either in hard copy or electronically, rather than centrally.
7. A sample of claims will be audited. Claimants and line managers are reminded that knowingly falsifying a claim will result in disciplinary action and may result in criminal proceedings.

SECTION 1 STAFF EXPENSES

General Principles

- 1.1 Staff expenses are about reimbursing additional expenses incurred when travelling for business reasons. They are not a form of payment or additional reward.
- 1.2 Staff are responsible for ensuring that:
 - the Skills Funding agency receives good value for money;
 - national contracts for accommodation, rail travel and car hire are utilised unless there are exceptional circumstances;
 - no unnecessary costs are incurred;
 - claims are accurate and complete and are submitted in accordance with the principles and rules contained in this policy.
- 1.3 Only expenses specifically detailed in this policy may be claimed though the staff expenses route:
 - Attendance at meetings on official Skills Funding Agency business
 - Attendance at training courses approved in accordance with the Skills Funding Agency Learning and Development Policy
 - Special arrangements for those staff with more than one permanent workplace.
- 1.4 Business travel does not include:
 - Travel between a person's home and permanent workplace(s)If in doubt advice should be obtained from the Finance Policy team.
- 1.5 There may be instances where this policy leaves staff in unreasonable circumstances and therefore exceptions to the policy may be approved by the relevant Management Board member. Such circumstances should also be referred to the Financial Policy Team to check the tax position. Such exceptions should be agreed in advance and documented evidence retained by the Line Manager to support the claim.
- 1.6 In some circumstances it may not be possible to agree exceptions in advance. Such instances may include the use of first class travel where no standard class seats are available. In these circumstances the line manager may approve the claim but the reasons should be documented and retained by the line manager.
- 1.7 Any claimant or authoriser knowingly responsible for making a false claim is liable to disciplinary action.

Ways of Working

- 1.8 Before travel for a business journey is booked consider the following:
 - Is video, telephone or webinar conferencing an option?

- Can you maximise the trip and include multiple tasks - is there anyone else you need to see in the same location? Could you stop on the way back to attend another meeting?
- Only the necessary people should travel to an event – consider who needs to go and what the benefits will be.
- If it is necessary for several staff to travel to the same venue, can cars be shared?
- Rail tickets can be very cost effective if booked in advance, especially if you travel off peak and are prepared to be flexible.

Claimant Responsibilities

1.9 Claimants are responsible for:

- Claiming in accordance with this and other relevant Skills Funding Agency policy
- Obtaining value for money at all times by:
 - assessing the costs and benefits prior to travel to determine that the most appropriate, cost effective and economic options are chosen; and
 - ensuring that no unnecessary costs are incurred; and
 - utilising the national contracts for accommodation, car hire and rail travel where applicable.
- Keeping diaries of journeys and locations in order to determine permanent workplace(s)
- Recording accurate and complete details on the claim form and the provision of receipts where required
- Submitting claims within two months of travel or incurring the expense.
- At year end claims must be submitted within the published deadline which may be less than one month from the date of travel or incurring the expense. Claims not submitted by the published deadline will not be reimbursed.

Authoriser Responsibilities

1.10 The claimant's line manager or designated authority must, in all cases authorise staff expenses including:

- Staff expense claims
- Car hire and rail travel booked through the national contracts
- Accommodation booked through the national contract.

1.11 It is the responsibility of the authoriser to:

- Ensure that staff expenses claims

- comply with Skills Funding Agency Policy and applies the rules and rates accurately
- represent value for money
- comply with HMRC dispensation rules
- Ensure that staff utilise National Contracts where appropriate
- Give prior approval where necessary
- Retain all receipts and additional evidence or explanations in support of the claim where appropriate for six years after the end of the financial year in which the claim expenditure was incurred. These may be archived.

Travel by Hire Car

- 1.12 The use of self drive hire cars is expected for journeys where savings are generated over public transport or alternative vehicle use. The journey calculator at Annex 1 should be used to determine the best value for money.
- 1.13 All car hire must be booked through the national contract with Enterprise Rent-A-Car. The normal expectation is that the hire car booked should be in the D or below category
- 1.14 Hire car drivers must refuel before returning the car. Failure to do so will mean the Skills Funding Agency will incur extra costs in administration charges and VAT from Enterprise. The cost of refuelling can be claimed through the normal staff expenses route.
- 1.15 In exceptional circumstances a private car may be used for journeys which exceed the cost of public transport or hire cars if this is agreed with the line manager in advance and the circumstances are documented.
- 1.16 Cars hired from Enterprise Rent-A-Car through the Skills Funding Agency for business use, must not be used for private purposes. This includes the use for:
- Journeys between the permanent workplace and home
 - Journeys made to transport family and friends for any purpose

Travel by Private Car

- 1.17 Private vehicles may be used provided there is benefit to the Skills Funding Agency and the private car represents the most cost effective means of transport.
- 1.18 Reimbursement of motor mileage allowances may only be made for travel on official business.
- 1.19 Mileage allowances are paid for the actual distance necessarily travelled less a deduction for your normal home to permanent workplace mileage up to a maximum of 15 miles for a one way journey and up to a maximum of 30 miles for a return journey. For example:
- If your return home to permanent workplace journey is 50 miles and you do a return business journey of 60 miles you will be reimbursed for 30 business miles.

- If your home to permanent workplace journey is 5 miles return and you do a return journey of 20 miles the total mileage reimbursed would be 15 miles.

1.20 Where you have more than one permanent workplace the mileage deducted should be based on the permanent workplace nearest to your home up to a maximum of 15miles for a single journey or 30 miles for a return journey.

Road Safety

1.21 Staff driving on official business for the Skills Funding Agency, whether by hire car or private vehicle, must comply with the Corporate Property & Facilities Work Related Road Safety Policy including but not limited to the requirement that staff must ensure that the vehicle that they are driving has an MoT(where required), is properly maintained and serviced and is insured for “business use”.

Mileage Allowance

1.22 Mileage allowance is payable if the use of a private car presents better value for money to the Skills Funding Agency than the alternatives.

1.23 An additional allowance is payable for carrying passengers when travelling by private car.

1.24 Rates of Allowance:

Private Car	Up to 10000 Business Miles in any one financial year	40p per mile
	Over 10000 Business Miles in any one financial year	25p per mile
Motor Cycle	All mileage	24p per mile
Pedal Cycle	All mileage	20p per mile
Passenger Supplement	All mileage to/from passenger pickup/drop off point	5p per mile

Parking, Congestion and Toll Charges

1.25 The Skills Funding Agency will reimburse parking, congestion and toll charges when attributable to a necessary business journey. Congestion charges will only be reimbursed at the daily rate.

1.26 Receipts must be retained by the approving line manager in support of the claim. In exceptional circumstances reimbursement may be made at the discretion of the line manager where there is no receipt provided that the reasons are documented and retained by the line manager at the time of authorising the claim.

Travel by Rail

- 1.27 Staff must make the maximum use of travel facilities that offer best value for money. Therefore all rail travel must be standard class and take advantage of value for money opportunities such as dual single tickets, day returns, off peak tickets, advance tickets.
- 1.28 Tickets must be purchased through the National Contract with Capita Business Travel.
- 1.29 If tickets are purchased by the claimant because sufficient time was not available to go through the Capita Business travel, receipts must be retained by the line manager. Reimbursement will be made for standard class travel only. Rail tickets must not be purchased using GPC cards.

Travel by Air

- 1.30 Skills Funding Agency staff **may travel by air for UK domestic flights where it is the most cost effective** method of travel or operational requirements dictate. All flights must be economy class and advantage should be taken of special deals where available.
- 1.31 Tickets must be purchased through the National Contract with Capita Business Travel.
- 1.32 Overseas travel should only be undertaken in exceptional circumstances and with prior approval from the Chief Executive.

Taxi Travel

- 1.33 Official journeys should generally be made by bus, tube or train. The use of taxis should be kept to a minimum and should only be used where:
 - No suitable public transport is available; or
 - Where travelling in an unknown locality; or
 - Where heavy baggage is carried; or
 - Where several staff are travelling together making it the most cost effective transport, or
 - Where health and safety or personal security is an issue including travel late at night or early in the morning

The approving line manager should ensure that at least one of these conditions has been met and supporting receipts must be retained by the approving line manager.

- 1.34 Taxi journeys to and from home will not usually be reimbursed as it is part of the normal home to work travel. In exceptional cases such claims may be reimbursed but such claims will be a taxable benefit.

Oyster card

- 1.35 The costs of business journeys made using an Oyster card can only be claimed when accompanied by a statement with the official business journeys highlighted. Cardholders must register with Oyster to receive statements. Claims without statements will not be paid.

Subsistence

- 1.36 Subsistence may be claimed in accordance within the rates and conditions detailed in the table below. Subsistence will only be reimbursed for periods of absence on business trips which are 12 hours or more or where an overnight stay is necessary and where expenditure has been incurred. Receipts are not required if claiming the fixed subsistence rates but are required in other circumstances.

Period of Absence	Rate
12 hours or more but no overnight stay calculated on the time of departure from the permanent workplace	Up to £10.00
Overnight Stay	Up to £25 (made up of £21 overnight allowance and £4 incidental expenses)

- 1.37 The Skills Funding Agency will not reimburse the cost of alcoholic drinks or tobacco.
- 1.38 In some circumstances, where the cost of dinner has exceeded the dinner rate, a claim for reimbursement may be approved by the line manager for receipted expenditure. Reasons must be documented and retained together with receipts by the line manager. Examples of such circumstances would be for health and safety reasons where it would not be safe for a member of staff to eat outside of the accommodation where they are staying.
- 1.39 Where claims are made in accordance with 1.38 tips and gratuities are given at your discretion and won't be reimbursed. However service charges automatically included in the overall cost of a meal and included on the receipt for the meal will be reimbursed so long as they are no more than 10% of the cost of the meal.

Accommodation

- 1.40 Accommodation may be booked where staff cannot reasonably be expected to make the return journey in the same day.
- 1.41 All accommodation must be booked through the Skills Funding Agency's national contract with Expotel. If accommodation is booked through another means approval should be sought from the line manager and reasons documented.
- 1.42 Accommodation booked will include the provision of bed and breakfast. Where breakfast is not provided it will be reimbursed on an actuals basis. The claim should be made on the staff expenses form and the relevant receipts receipts must be retained by the line manager.
- 1.43 Staff are expected to obtain the best value for money when requesting accommodation within the following limits:

Accommodation	London*	Elsewhere*

Bed and breakfast	£130	£100
Bed only, no breakfast	£105	£75

*Depends on the location of the hotel, not the meeting

Taxable Staff Expenses

- 1.44 Whether expenses are taxable or not will depend on your situation. This section should be read in conjunction with the Flexible Working Policy which will help define the situation applicable.
- 1.45 Definitions:
- **Permanent Workplace:-** the location or locations that you attend regularly in order to perform the duties of your employment but is not a "temporary workplace"
 - **Temporary Workplace:-** a location that you attend in the performance of your duties for the purpose of performing a task of "limited duration"
 - **Limited Duration:-** a task is not of limited duration if your attendance during a period where the duties of the employment are performed to a significant extent (continuous work), lasts for more than 24 months, or comprises all or most of the period for which you are likely to hold employment
- 1.46 If you can answer yes to any of the following questions you will be in receipt of a taxable benefit that will affect your personal tax position
- Are you claiming expenses for travel from home to your permanent workplace?
 - Do you ever claim expenses for staying at a hotel close to your normal place of work?
 - Do you regularly work in more than one Skills Funding agency location (therefore have more than one permanent workplace) and claim expenses or book travel through the national contracts when travelling to the second (or more if applicable) Skills Funding Agency workplace?
- 1.47 The reimbursement of travel from home to a permanent workplace(s) is a taxable benefit. Note entitlement to excess travel notified by HR is not covered by this policy. Excess travel claims must not be claimed through staff expenses.
- 1.48 If you claim expenses for staying in a hotel at or close to your permanent workplace(s), then you are in receipt of a taxable benefit.
- 1.49 Members of staff who regularly carry out the duties of the role at more than one Skills Funding Agency location will be deemed to have two permanent workplaces for tax purposes if:
- The attendance is regular
 - The work at both locations involves the substantive duties of the role. Visits to another location to attend a meeting or seminar will not count.

- 1.50 If the criteria in 1.49 applies and you have booked rail, car hire, or accommodation through the national contracts and/or are claiming reimbursement through staff expenses for expenses from home to the permanent but non contractual workplace, then you are in receipt of a taxable benefit.
- 1.51 If you are in receipt of taxable staff expenses as detailed above you need to take the following actions:
- **Staff Expenses:** Use the normal staff expenses form but for each taxable journey identify as indicated on the form that the journey is taxable. Submit as normal to finance who will reimburse the non taxable elements only. The taxable elements will be forwarded to HR for payment through payroll.
 - **Expenditure incurred through the National Contracts:** when booking the word “taxable” must be entered in the additional details section of the booking form along with your name and claimant number.

Duties Defined By Reference to a Particular Area

- 1.52 Some members of staff do not have a single site as a permanent workplace but they have a job where their duties are defined by reference to a particular geographical area.
- 1.53 You will have a geographical area only if all of the following conditions are met:
- You have no single site that is your permanent workplace, and
 - You attend the defined geographical area regularly, and
 - You have a job where the duties are defined by reference to a geographical area and have received confirmation from HR that your duties are defined by reference to that geographical area.
- 1.54 If you meet **all** the conditions in 1.53 above you will be reimbursed for:
- the mileage for business travel within the geographical area less a deduction for your normal home to previous office mileage for a return journey up to a maximum of 30 miles for a return journey.
 - the mileage for business travel to other workplaces outside the geographical area less a deduction for your normal home to previous office mileage for a return journey up to a maximum of 30 miles
 - if business travel in or outside the geographical area involves several journeys in any one day the mileage deduction for a return journey is only deducted once for the day.

Further Guidance on Permanent Workplaces and Geographical Areas

- 1.55 Further guidance on ordinary commuting, private and business travel can be found on the HMRC website [HMRC 490 Employee Travel](#)
- 1.56 All employees who have more than one permanent workplace or who have a defined geographical area will need to retain diaries of their working patterns

including locations and journeys. Outlook can be used for these purposes. These diaries may be subject to Skills Funding Agency review/audit and may also be reviewed by HMRC during compliance visits.

- 1.57 Defining permanent workplaces and geographical areas is a complex area where there is significant travel across locations. Therefore, if you are unsure as to whether the above applies, or if you are unsure about your location and permanent workplaces please seek advice from the Financial Policy team.
- 1.58 When seeking guidance please provide your working pattern with regards to locations and journeys for the last three months. Queries may have to be logged by the Financial Policy team with HMRC who will require full details to enable a response.

Publication of Expenses

- 1.59 The Skills Funding Agency will publish staff expenses quarterly and more frequently if required by Treasury. Information will be published for the Management Board by named member. For the remainder of staff summary information will be published by band level.
- 1.60 Information published will include:
 - Mileage
 - Subsistence including accommodation, subsistence allowances, taxi fares, car parking etc.
 - Rail fares
 - Hospitality provided
 - Car hire

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SECTION 2 HOSPITALITY PROVIDED

General Principles

- 2.1 Skills Funding Agency expenditure on meals and/or refreshments at events or meetings for both external parties and, in certain circumstances, Skills Funding Agency employees is official hospitality provided.
- 2.2 External hospitality can only be provided where the intended external guests equal or outnumber Skills Funding Agency staff.
- 2.3 Where Skills Funding Agency staff outnumber external guests this is defined as internal hospitality. Internal hospitality is limited to business lunches, staff conferences or team away days.
- 2.4 All such expenditure must:
 - have valid business justification and must be for the sole purpose of building and enhancing working relationships; and
 - be appropriate, reasonable and represent value for money; and
 - be fully and properly authorised and accounted for; and
 - for external hospitality the number of Skills Funding Agency staff present should be reasonable in relation to the nature of the event; and
 - any benefit to Skills Funding Agency staff must be incidental and, where relevant, be abated by adjustment to any subsistence claim.

Permissible Expenditure

- 2.5 The only permissible classes of hospitality expenditure are:
 - **Light refreshments**
 - Permissible only for meetings with external parties
 - Meetings must be irregular and appropriate to the necessary progression of Skills Funding Agency business
 - Includes expenditure on light refreshments such as tea, coffee only. Alcohol is not permitted
 - **Working Lunches**
 - Permissible for both internal and external meetings
 - Meetings must be irregular and appropriate to the necessary progression of Skills Funding Agency business and must have a defined agenda demonstrating the need to extend over lunch
 - Includes expenditure on buffets, self service canteen or restaurant lunches etc. Alcohol is not permitted
 - **Business Dinners**
 - Permissible for external meetings only

- Evening meetings which must be irregular and appropriate to the necessary progression of Skills Funding Agency business where the business may suffer if hospitality is not allowed
- Includes expenditure on evening meals plus moderate expenditure on alcohol taken with the evening meal. Moderate expenditure on alcohol is regarded as 2 to 3 units (approx half a bottle of wine) per person.
- Must be approved in advance by the Management Board
- **Drinks Only Events**
 - Permissible for external meetings only
 - meetings which must be irregular and appropriate to the necessary progression of Skills Funding Agency business where the business may suffer if hospitality is not allowed
 - A budget for the event must be agreed and approved in advance by a member of the Management Board
- **Away Days/Staff Conferences**
 - Internal hospitality though may be facilitated externally
 - Must be a necessary part of running the Skills Funding Agency and must be structured as a proper training event
 - Cost of travel to and from the event can be claimed through the staff expenses route
 - Where meals are provided subsistence must not be claimed

2.6 Expenditure which is **not** permitted includes:

- Gratuities, these are discretionary and not incurred necessarily in the course of business. Service charges automatically included in the overall cost of a meal and included on the receipt for the meal are permitted so long as they are no more than 10% of the cost of the meal
- Restaurant lunches and dinners for Skills Funding Agency other than as part of an away day or staff conference or an irregular working lunch with a defined agenda
- Hospitality provided for friends or business acquaintances where there is no business obligation or where the business element is incidental
- Corporate hospitality at events such as sporting occasions, art or social gatherings including the provision of tickets, seats or boxes at such events.
- An individual's expenditure on meals or refreshments whilst on a business journey – this is subsistence
- Promotional expenditure that is being met from a programme's marketing budget

- Any form of hospitality not covered in this policy.

Rates

2.7 The maximum rates for permissible hospitality provided are:

Hospitality Type		Maximum cost per head		Documentation Required
		Skills Funding Agency Premises	Non Skills Funding Agency Premises	
Light Refreshments	Internal	£0	£0	Headcount and meeting agenda plus VAT receipts for any expenditure.
	External	£4.25	£4.25	
Working Lunches	Internal	£4.25	£4.25	
	External	£7.50	Buffet £15 Meal £25	Completed <i>Record of Hospitality Provided Form</i> with Headcount details and VAT receipts attached
Business Dinners	Internal	£0	£0	
	External	£0	£35	
Drinks Only Events	External Only	Maximum overall limit to be agreed by Director of Strategic Finance		
Away Day - day event over 5 hours	Internal Only	Total event cost per person £75	Total event cost per person £75	Completed <i>Record of Hospitality Provided Form</i>
Away Day – more than 1 day - overnight event	Internal Only	Total event cost per person £150	Total event cost per person £150	

SECTION 3 HOSPITALITY RECEIVED AND GIFTS

General Principles

3.1 Skills Funding Agency staff are required to comply with the Civil Service Code which states:

Civil Servants...must not...accept gifts or hospitality or receive other benefits from anyone who might reasonably be seen to compromise their personal judgement or integrity

3.2 The guiding principles governing the acceptance of gifts and hospitality are:

- Your conduct should not create suspicion of a conflict between your official duty and your private interest;
- You should not give the impression that you have been influenced by a gift or hospitality;
- If in doubt about whether you should accept a gift or hospitality, you should refuse it.
- You should consult with your line manager when deciding whether or not to accept a gift or hospitality.

3.3 It is an offence under the Prevention of Corruption Act 1906 for any civil servant in his or her official capacity to accept any gift or consideration as an inducement or reward for:

- Doing or refraining from doing anything; or
- Showing favour or disfavour to any person

In addition any money, gift, or consideration received by a member of staff from a person or persons holding or seeking to contract with the Skills Funding Agency will be deemed by the Courts to have been received corruptly, unless the member of staff proves to the contrary.

3.4 Failure to register gifts and hospitality as required by this policy is a disciplinary offence.

Gifts

3.5 Gifts with a retail value of £50 or more must not be accepted. Polite refusal can be given by explaining that civil servants can not receive or retain gifts (other than gifts of a trivial value).

3.6 Gifts with a retail value of less than £50 should only be accepted where they are occasional and would not give rise to public concern.

3.7 Any gift with a value of more than £10 must be recorded on the Skills Funding Agency Register of Gifts and Hospitality. Failure to register gifts with a value of £10 or over may result in disciplinary proceedings.

3.8 Complimentary vouchers, air miles, loyalty and points schemes may only be used if the scheme represents demonstrable value for money for the Skills Funding Agency. Vouchers, tokens, discounted tickets, free or discounted accommodation should be used for future official journeys and not personal use.

- 3.9 The use of associated benefits such as priority bookings, special lounges, hotel upgrades, is permitted but these must be recorded on the Gifts and Hospitality Register.
- 3.10 Gifts from colleagues that are personal friends may be accepted provided that they do not breach the principles set out above.

Hospitality

- 3.11 Hospitality that might be seen to compromise your personal judgement or integrity must not be accepted.
- 3.12 In accepting hospitality, including invitations to sporting and social events, you must be satisfied that the hospitality is normal and reasonable in the circumstances under which it has been offered. If in doubt you should not accept the hospitality. When considering whether to accept hospitality consider the following:
- Is acceptance in the interests of the Skills Funding Agency? For instance is there an opportunity to discuss official business? Does the Skills Funding Agency need to be represented?
 - What is the value of the hospitality offered? Is it sufficient to give rise to criticism?
 - What is the frequency – is it more frequent or regular than would be regarded as normal or reasonable?
 - Is there a potential for embarrassment or risk to the Skills Funding Agency if the hospitality is accepted?
- 3.13 All hospitality (other than incidental such as tea, coffee, working lunches) received must be registered in the Skills Funding Agency Register of Gifts and Hospitality.

Awards and Prizes

- 3.14 Employees may enter competitions and retain any prize as long as the competition is open to the general public. Where an award or prize is offered connected with official Skills Funding Agency business you will normally be allowed to retain it if:
- It is under £50, and
 - It is given to recognise special personal merit or achievement including staff awards given by the Skills Funding Agency to individuals in recognition of long service or special efforts, and
 - It does not look like a gift, inducement or payment

Provision of Gifts by the Skills Funding Agency

- 3.15 The Skills Funding Agency may provide gifts in the following circumstances
- Courtesy gifts – low value gifts costing no more than £30 in recognition of individuals that have helped or contributed to the Skills Funding Agency

NOT PROTECTIVELY MARKED

- Promotional gifts – low value items as part of a marketing or promotional campaign which are excluded from the terms of this policy
- Gifts in return for gifts provided – only if:
 - the gift given in return costs no more than £30, and
 - is less than the value of the gift received, and
 - is approved in advance by a member of the Management Board.

3.16 The Skills Funding Agency does not make charitable donations because it would be improper use of public funds. However staff are able to support and collect for charity events provided it does not interfere with official business, cause embarrassment to colleagues or make colleagues feel they are under pressure to participate or contribute.

Recording Hospitality Received and Gifts

3.17 Each Directorate is required to keep a register of Gifts and Hospitality and it is the responsibility of the Management Board to ensure that the Register is maintained. This register will be examined and approved at regular intervals, as a minimum once a year, by the relevant member of the Management Board.

3.18 All gifts and hospitality of material value as indicated in paras 3.7 and 3.13 above must be recorded on the register.

JOURNEY CALCULATOR



Car Hire Calculator
20100601.xls

RECEIPT OF GIFTS & HOSPITALITY: NOTIFICATION

Reference number: _____ (Cross reference to the register)

1. Group/ Directorate:.....

2. Received from (Name and details of person/organisation from whom gift or hospitality was offered or received)

3. Type of gift / hospitality: (Nature of gift or hospitality and description)

4. Date of Receipt:

5. Value
(if known)

£

6. What was done with the gift / hospitality:
(For example; sold to Joe Bloggs at the full value of £20.00)

.....
.....
.....

Signature:..... **Date:**
(Colleague who received / is going to receive gift)

Name: **Telephone No:**.....

Authorisation: **Date:**
(Group Director – confirmation of above)

Name: **Telephone No:**

If the value is £150 or more, please submit a copy of this form to the Financial Policy Manager at Skills Funding Agency, Cheylesmore House, Quinton Road, Coventry CV1 2WT.

(Please retain a copy of this form for your records)

APPROVAL FOR GIVING GIFTS

Reference number: _____ (Cross reference to register)

1. Group/Directorate

2. Gift provided to: *(Details of person/organisation to whom gift is to be offered)*

3. Description of gift:

4. Reason for provision of gift:

(Continue on separate sheet if required)

4. Date of Request

5. Value of Gift £

6. Accounting code (if applicable)
(Refer to accounting code list)

Requested by:

Signature: **Date**

Name: **Telephone No:**

Designation:

Authorisation (Group Director):.....**Date**

Please submit a copy of this form to the Financial Policy Manager at Skills Funding Agency, Cheylesmore House, Quinton Road, Coventry, CV1 2WT

(Please retain a copy for your records)

REGISTER OF GIFTS/HOSPITALITY RECEIVED

Office and Group: _____

Date gift/ Hospitality Offered	Reference Number	Received From:	Description of gift/ hospitality	What was done with the gift/ hospitality	Value (if known) (£)	Approved by & date	Internal Audit Verification

Please submit a copy of this form annually to the Financial Policy Manager at Skills Funding Agency, Cheylesmore House, Quinton Road, Coventry, CV1 2WT by 15 April for all gifts received in the prior financial year.

(Please retain a copy for your records)

INSTRUCTIONS FOR COMPLETING REGISTER OF GIFTS AND HOSPITALITY RECEIVED

Date gift/hospitality received:

The date the gift/hospitality was received/offered to the recipient

Reference Number:

The forms should be numbered sequentially to keep a record of all gifts.

A record of all forms sent to the Coventry office should be maintained at the area office.

Organisation which gave the gift:

The name and address of the firm from which gift/hospitality was received /offered

Description of gift / hospitality:

Describe the gift received, details of the hospitality and to whom offered

What was done with the gift/hospitality:

State whether the gift was accepted or rejected, if accepted then whether it was displayed, kept by recipient and their name, or shared with the team, etc. If the gift was disposed of please state method used. State why the hospitality was accepted or turned down

Value of gift/hospitality (£):

The value of the gift/hospitality, if known..

Approved by and date

Who gave approval for what was done to the gift / hospitality and the date the approval was given.

Internal Audit Verification

Internal audit check of register

REGISTER OF GIFTS GIVEN

Office and Group: _____

Date gift given	Reference number	Organisation / individual receiving gift	Description/ type of gift	Why was gift given /offered	Value of gift (£)	Date authorised by ND/RD	Internal Audit verification

Please submit a copy of this form annually to the Financial Policy Manager at Skills Funding Agency, Cheylesmore House, Quinton Road, Coventry, CV1 2WT by 15 April for all gifts given in the prior financial year.

(Please retain a copy for your records)

INSTRUCTIONS FOR COMPLETING REGISTER OF GIFTS GIVEN

Date gift given:

The date the gift will be given

Reference Number:

The forms should be numbered sequentially to keep a record of all gifts

A record of all forms sent to the Coventry Office should be maintained at the area office

Organisation/individual receiving the gift:

The name and address of the organisation to whom you would like to present gift

Description of gift:

Describe the gift given

Why was gift given/offered:

State the reason for giving the gift

Value of gift (£):

The value of the gift given

Date Authorised:

Date the authorisation was given

Internal Audit Verification

Internal audit check of register.