SIB Financial Policies and Procedures

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# Contents

1 Introduction ............................................................................................................. 1  
1.1 Background ........................................................................................................... 1  
1.2 Roles & Responsibilities ....................................................................................... 1  
1.3 Financial Policy Framework .................................................................................. 3  
1.3.1 Introduction ....................................................................................................... 3  
1.3.2 Management Statement ...................................................................................... 3  
1.3.3 Financial Memorandum ....................................................................................... 3  
1.3.4 Risk Register ....................................................................................................... 3  
2 Financial Policies ...................................................................................................... 5  
2.1 Introduction ........................................................................................................... 5  
2.2 SIB Corporate and Business Planning Process ...................................................... 5  
2.3 Budgeting Procedures ............................................................................................ 5  
2.4 Accounting System ............................................................................................... 5  
2.5 Reporting Performance ......................................................................................... 6  
2.6 Internal Audit ......................................................................................................... 6  
2.7 VAT ......................................................................................................................... 6  
3 Expenditure ............................................................................................................... 9  
3.1 Introduction ........................................................................................................... 9  
4 Income ..................................................................................................................... 9  
4.1 Grant in Aid ........................................................................................................... 9  
4.2 Other Income ......................................................................................................... 7  
4.3 Receipts .................................................................................................................. 7  
4.4 Post ......................................................................................................................... 8  
5 Guidance Note on the Application of Northern Ireland Public Procurement Policy ... 9  
5.1 Scope .................................................................................................................... 9  
5.2 Procurement Control Limits .................................................................................. 9  
5.3 Single Tender Actions (STA)/ Direct Award Contracts (DAC) ............................. 9  
5.4 Lease or Rental Agreement ................................................................................... 10  
5.5 EU Tendering Process – Guidelines ..................................................................... 10  
5.6 Frameworks & Call-off Arrangements .................................................................. 10  
5.7 Roll-over Contracts ............................................................................................... 10  
5.8 Letters of Appointment/Contracts ......................................................................... 10  
5.9 Documentation ...................................................................................................... 10  
5.10 Post-Project Evaluations (PPE) ........................................................................... 11  
5.11 Purchase Orders ................................................................................................... 11  
5.12 Receipt of Goods/Services ................................................................................... 11  
5.13 Payment ................................................................................................................. 11  

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SIB Financial Policies and Procedures

5.14 Supplier Statements ........................................................................................................... 16
5.15 Fraud Prevention in Supplier payments ............................................................................... 16
5.16 Grants .................................................................................................................................. 17
5.17 External Consultancy ........................................................................................................... 17

6 Cash ........................................................................................................................................... 21
6.1 Banking Arrangements .......................................................................................................... 21
6.1.1 Petty Cash ......................................................................................................................... 21
6.1.2 Government Procurement Card ......................................................................................... 21
6.1.3 Use of Cards ...................................................................................................................... 21
6.1.4 Restrictions ..................................................................................................................... 22
6.1.5 Security ........................................................................................................................... 22
6.1.6 Payment .......................................................................................................................... 22

7 Fixed Assets ............................................................................................................................ 23

8 Employment ............................................................................................................................ 25
8.1 Salaries .................................................................................................................................. 25
8.2 Overtime ............................................................................................................................... 26
8.3 Change to Personal Details ................................................................................................... 26
8.4 Notification of Change of Pay/Award of Bonus ...................................................................... 26
8.5 Leavers ................................................................................................................................. 26
8.6 Pension .................................................................................................................................. 26

9 Travel and Subsistence ............................................................................................................. 27
9.1 Contracted Staff Exclusions ................................................................................................. 27
9.1.1 Inclusive Rates .................................................................................................................. 27
9.1.2 Non-Inclusive Rates .......................................................................................................... 27
9.2 Travel and Subsistence Claim Form ...................................................................................... 27
9.3 Travel ...................................................................................................................................... 27
9.3.1 Airfares ............................................................................................................................ 28
9.3.2 Public Transport ............................................................................................................... 28
9.3.3 Taxis .................................................................................................................................... 28
9.3.4 Use Of Own Vehicle for Official Travel .......................................................................... 29
9.3.5 Home to office travel ....................................................................................................... 29
9.3.6 Unofficial Drivers ............................................................................................................. 31
9.3.7 Official Drivers ................................................................................................................ 31
9.3.8 Self-Drive Hired Vehicles ............................................................................................... 31
9.3.9 Car Parking Fees ............................................................................................................. 31
9.4 Subsistence .......................................................................................................................... 32
9.4.1 Hotels or Similar Accommodation .................................................................................... 32
9.4.2 Day Subsistence – Employed Staff Only ......................................................................... 32
9.4.3 Night Subsistence – Employed Staff Only ........................................................................ 33
9.4.4 Subsistence – Contracted Staff ......................................................................................... 33
9.5 Other Travel and Subsistence ............................................................................................... 34
9.5.1 Training Courses/Conferences .......................................................... 34
9.5.2 Professional Subscriptions .............................................................. 34
9.5.3 Travel Insurance ............................................................................ 34
9.5.4 Purchase of Books .......................................................................... 34

10 Hospitality Provided to SIB Staff ..................................................... 35
10.1 Aide-Memoire .................................................................................. 35
10.2 Acceptance of Gifts and Hospitality................................................ 35
10.3 Legal Obligations and Fundamental Principles ................................ 36
10.4 Record of Gifts, Hospitality, Invitations, Etc .................................... 36
10.5 Acceptance of Gifts .......................................................................... 36
10.6 Trade, Loyalty or Discount Cards .................................................... 36
10.7 Staff Involved In the Procurement or Monitoring of a Contract ....... 37
10.8 Gifts Received In Recognition of Work Done ..................................... 37
10.9 Reporting Gifts and Approval Process ............................................ 37
10.10 Offers of Hospitality ........................................................................ 38
10.11 Reporting Hospitality and Approval Process to be Followed .......... 39
10.12 Awards or Prizes ............................................................................ 39
10.13 Monitoring Arrangements – Hospitality Register .......................... 40

11 Provision of Gifts and Hospitality by SIB ......................................... 41
11.1 Aide-Memoire .................................................................................. 41
11.2 Guidelines ....................................................................................... 41
11.3 Approval of Expenditure ................................................................. 42
11.4 Hospitality Offered to Visitors from Outside SIB ............................. 42
11.5 SIB Board and Committee Meetings .............................................. 43
11.6 Working Lunches and Refreshments for Official Committees and Other Ad Hoc Meetings ................................................................. 43
11.7 Hospitality Offered During Training Courses, Conferences, Workshops, Etc. 43
  11.7.1 Residential Events ..................................................................... 43
  11.7.2 Non-residential Events ............................................................... 44
11.8 Drinking and Driving ....................................................................... 44
  11.8.1 Expenditure on Official Gifts ....................................................... 44

12 Situations Not Covered by the Hospitality Guidelines ....................... 47

Appendix 1 Key Requirements for Financial Policies, As Defined In the SIB Management Statement ......................................................... 49
Appendix 2 Key Requirements for Financial Policies Arising From the Financial Memorandum ............................................................... 51
Appendix 3 Preparation and Approval of Business Cases ........................ 53
Appendix 4 Post Project Evaluation Form ............................................... 55
Appendix 5 Additional Procurement Guidance ....................................... 57
Appendix 6  Mobile Phone/Taxis – Declaration for Private Use ......................... 59
Appendix 7  Use of own vehicle for Official Travel (FY 2016/17) .................. 61
  A7.1  Mileage Allowances ......................................................................... 61
  A7.2  Passenger Mileage Allowances .......................................................... 61
Appendix 8  Standard Return Mileage Lists .................................................... 63
Appendix 9  List of Exempt Buildings ............................................................. 65
Appendix 10 Application for Approval to Attend a Conference or Training .... 67
Appendix 11  SIB Hospitality Register ........................................................... 69
Appendix 12 Authorisation of Official Hospitality Expenditure .................... 71
  A12.1  Request for Prior Authorisation of Event ........................................ 71
  A12.2  Authorisation of Expenditure from Hospitality Budget .................... 72
Appendix 13 Acceptance of Hospitality Claim Form ...................................... 73
Appendix 14 Checklist for proposed expenditure greater than £1,500 and for single tenders 75
Appendix 15 SIB Managed Procurement Checklist ......................................... 77
Appendix 16 SIB Managed Procurement Templates ...................................... 80
Appendix 17 Expenditure Flowcharts ............................................................. 81
Appendix 18 CPD Advice to Clients and staff on the Procurement of Goods and services below £30,000 ................................................................. 85
1 Introduction

As Accounting Officer, the Chief Executive has responsibility for maintaining a sound system of internal control that supports the achievement of the overall policies, aims and objectives of the Strategic Investment Board Limited (SIB), whilst safeguarding public funds and assets. This Financial policies and procedures manual sets out the system of internal controls within SIB.

1.1 Background

The Strategic Investment and Regeneration of Sites (Northern Ireland) Order 2003 established SIB in 2003. The legislation created mechanisms and structures that enable ministers to coordinate work across departments and help deliver the new schools, hospitals, roads and other civic infrastructure the region requires in the 21st century.

SIB is a company limited by guarantee. It is owned by the Executive Office (TEO) and financed from within its departmental expenditure limit. The Board of SIB is accountable, through its Chair, to the First Minister and deputy First Minister.

1.2 Roles & Responsibilities

SIB supports government departments, local authorities and other public bodies by helping them

- plan infrastructure;
- deliver major projects; and
- manage assets.

SIB has four key responsibilities. Firstly, it prepares the Investment Strategy for Northern Ireland (ISNI). The ISNI is a rolling ten-year plan that describes the public infrastructure that government intends to deliver. The scope of the ISNI encompasses almost every area of government including education, health, and transport and is the expression of the priorities of the Northern Ireland Executive (‘the Executive’). The latest revision of the strategy was issued in October 2012 and it is expected that a new iteration will be published following the Assembly elections in 2016. SIB has developed expertise and techniques that can assist departments to produce strategic infrastructure planning models. These use large public datasets to inform infrastructure planning decisions by demonstrating the impact of different options for service delivery.

Secondly, SIB assists the public sector to develop and deliver investment programmes and projects. SIB’s role is to work in partnership with public bodies to accelerate project schedules and obtain better value for the taxpayer. SIB provides staff to fulfil senior project management and advisory roles in support of partner organisations. Such staff have specialist skills, knowledge and experience that suit them to the particular projects on which they are deployed.

Thirdly, SIB contains the Asset Management Unit (AMU). The Executive authorised the establishment of this unit in January 2011. The AMU maintains the ePIMS public sector asset database, assists Departments to develop effective asset management plans
and is implementing an Asset Management Strategy for the effective and efficient management of public sector property assets, including the reform of property management. The AMU also helps departments achieve the Executive’s programme for raising additional capital for re-investment.

Finally, SIB works to improve the capability of the public sector through championing reform in the systems and processes for infrastructure delivery; by promoting the use of Social Clauses to improve the social return on investment and by developing specialist skills and capabilities and by carrying out relevant research and analysis.
2 Financial Policy Framework

2.1 Introduction

The Financial Policies of SIB have been formulated with reference to the legislative framework within which it has been created. These include the Strategic Investment and Regeneration of Sites (Northern Ireland) Order 2003 and the company’s Memorandum and Articles of Association (MAA), Management Statement and Financial Memorandum (jointly referred to as MSFM).

The Board of SIB are required to establish policies and procedures that will ensure the efficient and effective operation of SIB while ensuring that all necessary Corporate Governance requirements have been adequately met.

2.2 Management Statement

The Management Statement sets out the broad framework within which SIB will operate, including the rules and guidelines relevant to the exercise of SIB’s functions, duties and powers. The table in Appendix 1 lists the key items requirements for financial policies as defined in the Management Statement.

2.3 Financial Memorandum

The Financial Memorandum sets out in greater detail certain aspects of the financial provisions that SIB is required to observe. The table in Appendix 2 lists the key requirements relating to financial policies that are contained in the financial memorandum.

2.4 Risk Register

The accounting records should meet the requirements for security and integrity of data as laid down in the Department of Finance (DoF) Guidance on Corporate Governance and Systems of Internal Control. There should also be adequate controls over cash and resources to reduce sufficiently the risk of under or over spending of approved budgets. SIB’s risk register is updated regularly. It describes each risk, what the current controls are in place to mitigate the risk, the SIB official responsible for monitoring the risk and any action required.
3 Financial Policies

3.1 Introduction

SIB has established Financial Policies that address areas of risk as well as operational efficiency and effectiveness. This document intends to act as a reference point detailing all Financial Policies that have been approved by the SIB Board.

3.2 SIB Corporate and Business Planning Process

Consistent with the timetable for public spending reviews, SIB submits annually to TEO a draft corporate plan covering three years ahead and a Business Plan for the year immediately ahead. SIB agrees with the department the issues to be addressed in the plan and the timetable for its preparation. The plan reflects SIB’s statutory duties and within those duties, the priorities set from time to time by the Minister. In particular the plan demonstrates how SIB contributes to the achievement of the Department’s Public Service Agreement targets.

These plans are approved by the Board and are available to the public via SIB’s website (www.sibni.org).

The Corporate Plan should typically include:
- SIB’s medium term objectives;
- High-level corporate strategy;

The Business Plan will typically include, for the relevant 1-year period:
- Key objectives, associated performance targets and the strategy for achieving them;
- Forecast of income and expenditure.

Budgeting Procedures

Each year, in light of decisions by TEO on the SIB corporate plan, the department will send to SIB:
- A formal statement of any funding provision planned by TEO as approved by the Minister in the light of competing priorities across the department; and
- A statement of any change in policies affecting SIB

SIB’s approved annual Business Plan will take account of its approved funding provision and any other forecast receipts, and will include a budget of estimated payments and receipts, together with a profile of expected expenditure and of draw-down of departmental funding and/or other income over the year.

3.3 Accounting System

SIB operates a computerised financial management system. The computer system used is Pegasus Opera 3 (OPERA). The server is based in Craigantlet Buildings while the software is supported under a maintenance contract with Xperience Ltd, 11 Altona
Road, Lisburn, BT27 5QB. The financial management system is backed up by IT Assist each day, with separate weekly backups also taken.

3.4 Reporting Performance

SIB produces monthly management resource accounts. These are reviewed by the Chief Executive Officer and presented to the Board on a monthly basis. Under paragraph 4.3.2 of the MSFM, SIB is required to report to TEO on a three monthly basis its performance in helping the Minister’s policies including the achievement of key objectives. This operational report meets the requirements and covers performance against the Business Plan approved by TEO. An agreed template is used each quarter.

At the end of each financial year, SIB publishes an annual report of its activities, together with its audited annual accounts. The Northern Ireland Audit Office carry out the annual external audit and presents a management letter to the Board, outlining any weaknesses found during the course of their audit.

3.5 Internal Audit

SIB has established and maintained arrangements with ASM Chartered Accountants (ASM) for internal audit in accordance with Treasury’s Government Internal Audit Standards adopted by Department of Finance with effect from 1st April 2013. This was further revised with effect from 1st April 2016.

The audit plan is prepared by ASM in conjunction with the Chief Executive Officer and approved by the Audit Committee each year. All Internal Audit reports produced are presented to the Audit Committee for review.

3.6 VAT

SIB is VAT registered in relation to its vatable activity. SIB’s VAT number is GB 848946856.
4 Income

4.1 Grant in Aid

As stated above, SIB receives a formal statement from TEO outlining the year ahead funding provision. In order to meet liabilities as they arise, SIB must request, on a regular basis, a draw-down from these funds.

The Finance Manager reviews the cash balance on a regular basis. An estimate is made of the current liabilities of SIB, including trade creditors and accrued expenditure. This estimate of current liabilities is then taken away from the cash balance of SIB and a drawdown request is prepared for the shortfall.

The Chief Executive Officer reviews all requests for drawdowns and signs the request as authorisation. The originals are posted to TEO and a copy is taken along with the supporting documentation and retained on file.

The Finance Manager is responsible for ensuring adequate funds are kept in the Bank to meet liabilities as they arise and that SIB complies with the British Standard for Achieving Good Payment Performance in Commercial Transactions (BS 7890), and with the Late Payment of Commercial Debts (Interest Act) 1998 as amended and supplemented by Late Payment of Commercial Debt regulations 2002.

4.2 Other Income

Although the majority of SIB’s income comes in the form of Grant in Aid, a proportion arises from the recharging of certain expenditure to other Departments. Any proposed recharges of external expenditure must be agreed with the Department to be recharged. Recharges of staff time will be covered by an appendix in the OPA or a recharge agreement from with the relevant department.

Any expenditure that is to be recharged is notified to the Finance Officer who raises the sales invoice to the relevant department. The sales invoice along with the accompanying purchase invoice (if relevant), are passed to the Finance Manager for review. The sales invoice is then input onto the sales ledger on OPERA and posting to the relevant department for payment.

4.3 Receipts

Approximately two weeks after the request for drawdown has been submitted to TEO the monies are transferred into SIB’s bank account. Receipts from sales invoices recharged to departments can be received either by cheque or paid direct into SIB’s bank account. A remittance Advice is usually received from the relevant department. This receipt is entered onto the sales ledger on OPERA by finance.

SIB’s bank account is reviewed by the Company Accountant on a monthly basis. Any lodgements greater than 2 weeks old are investigated. The Company Accountant also prints a debtors report and reconciles this to the debtors control account at the end of each month. Any debts greater than one month old are investigated and a reminder e-mail is sent or a telephone call made to the relevant department.
4.4 Post

SIB’s post is opened daily by the PA to the Chief Executive Officer or the Receptionist. An Excel spreadsheet is kept detailing items received.
5 Expenditure

Guidance Note on the Application of Northern Ireland Public Procurement Policy

5.1 Scope

This policy covers the procurement of any good or service on behalf of SIB (including consultants). All procurement shall comply with NI Public Procurement Policy. Central Procurement Directorate (CPD) will act as Centre of Procurement Expertise (CoPE) for SIB and all procurement will be undertaken under the terms of SIB’s Operational Purchasing Agreement (OPA) with CPD. Details of NI Public Procurement Policy and Guidance Notes (PGN’s) are available on CPD’s website (www.cpdni.gov.uk).

5.2 Procurement Control Limits

The following procurement procedures are used by SIB according to the estimated value of contracts at pre-tender stage. A decision to procure goods or services must demonstrate best value and records must be kept to support the decision made.

<table>
<thead>
<tr>
<th>Value</th>
<th>Procedure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to £5,000</td>
<td>Departments must demonstrate that value for money has been secured.</td>
</tr>
<tr>
<td></td>
<td>Guidance is attached at Annex A.</td>
</tr>
<tr>
<td>£5,000 to £30,000</td>
<td>A minimum of two tenders invited by the person authorised to procure for their organisations in accordance with a Service Level Agreement (SLA) with a CoPE; or</td>
</tr>
<tr>
<td></td>
<td>A tender process undertaken by a CoPE.</td>
</tr>
<tr>
<td>£30,000 to EU Thresholds</td>
<td>Advertise on eSourcingNI.</td>
</tr>
<tr>
<td>Above EU thresholds</td>
<td>Tender process must be conducted in line with Procurement Guidance Note 05/12: Procurement of Goods, Works and Services Over £30,000 and Below EU Thresholds.</td>
</tr>
<tr>
<td></td>
<td>Advertise on eSourcingNI. EU Directives apply—advertise in OJEU.</td>
</tr>
</tbody>
</table>
Please see Appendix 3 for guidance on the preparation and obtaining approval of Business Cases.

### 5.3 Single Tender Actions (STA)/ Direct Award Contracts (DAC)

Single Tender Actions (STA)/ Direct Award Contracts (DAC) are contracts awarded to a supplier or contractor without competition. In certain circumstances, the procurement control procedures may be waived and single tender actions permitted. However, such instances will be rare and always require prior approval by the Chief Executive Officer and the TEO Accounting Officer. The circumstances where single tender action may be appropriate are:

- The proposed supplier is the only one known to possess unique or specialised capacity, or the articles are unobtainable from any other source and there are no satisfactory alternatives;
- When, for technical or artistic reason, or for reasons connected with the protection of exclusive rights, the public contract may be awarded to a particular economic operator;
- For work of exceptional urgency caused by unforeseeable circumstances where competitive tendering would cause unacceptable delay;
- For reasons of commercial confidentiality.

In all cases where Single Tender Action is undertaken the reason for such action should always be documented on the file. A note of all Single Tender Actions undertaken will be forwarded to TEO as part of the annual reporting by SIB. All proposals to use Single Tender procedures must be supported by a Business Case and submitted for approval by the Investment Committee. The Investment Committee is made up of the Chief Executive Officer, the Legal Director and the Finance Manager, who meet on a regular basis to review submitted business cases. The Legal Director must also certify that the proposal does not expose SIB to an unacceptable risk of challenge. The budget holder
must also notify CPD of the intention to use Single Tender procedures and document their response in the submitted business case.

<table>
<thead>
<tr>
<th>STA/ DAC EXPENDITURE</th>
<th>APPROVAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Under £5,000 (excluding external consultancy)</td>
<td>Chief Executive (supported by CPD)</td>
</tr>
<tr>
<td>Expenditure over £5,000</td>
<td>Chief Executive &amp; TEO Accounting Officer</td>
</tr>
<tr>
<td>Consultancy Expenditure</td>
<td>Chief Executive &amp; TEO Accounting Officer</td>
</tr>
</tbody>
</table>

### 5.4 Lease or Rental Agreement

SIB may enter into lease and/or rental agreement for the provision of goods and services. These should be open to competitive tendering in the same way as purchases unless there are convincing reasons to the contrary. The delegations above will also apply to lease and rental agreements with the cash value relating to the annual cost of the arrangement.

In order to obtain the required number of selected tenders, purchasing officers should always aim to invite more than the stipulated number.

If the estimated value of the purchase is close to the upper limit then it would be advisable to invite the number of quotations/tenders required in the next level. Orders should not be split so as to avoid the need for competitive tendering.

For any purchase or contract where the minimum number of quotations/tenders was not obtained, SIB may permit the purchase to proceed if satisfied that every attempt has been made to obtain competitive offers and that the value for money will be achieved. In these cases a report should be submitted to the Chief Executive Officer.

Evidence of quotations received or a tendering process having been performed must be retained on the internal SIB records management system (HP Records Manager) and be made available for audit purposes. Copy evidence may also be held by a third party agent/facilitator (e.g. Central Procurement Directorate).

### 5.5 EU Tendering Process – Guidelines

The purchasing of goods and service is subject to the relevant EU legislation. Advice on the application of particular legislation/regulations can be obtained from CPD. When SIB is procuring goods and services likely to be valued in excess of EU thresholds there is a requirement to advertise in the Official Journal of the European Union. In such instances, the services of the CPD – or another specialist advisor – should be retained. CPD will maintain the records of the procurement and will normally manage the process.

### 5.6 Frameworks & Call-off Arrangements

Frameworks are lists of suppliers who have been pre-qualified to tender for a particular type or types of work. When SIB wishes to invite tenders for work covered by the framework then all suppliers on the list must be offered the opportunity to bid. There must be no substantial amendments to the terms laid down in the framework agreement.
The advantages of using a framework in preference to other routes to procurement are:

- **Speed**: a competition run off a framework can be completed within three weeks;
- **Compliance**: the process is approved by the EU and entirely defensible;
- **Partnership**: the process encourages the development of strategic partnerships with suppliers.

Call-off arrangements are a particular type of framework agreement where the list contains only a single supplier who has agreed a set of rates for particular types of work. Where a call-off arrangement is used, no competitive tendering is required. However, a business case must be approved and authorised before any contract is let.

Frameworks and call-off arrangements must be established by CPD or a CoPE. They take at least five months to establish.

### 5.7 Roll-over Contracts

The use of rolling contracts is not regarded as best practice (see Guidance Note 03/06 and internal guidance document DF1/10/267737). Approval of the Investment Committee must be obtained before an extension is granted to an existing contract.

### 5.8 Letters of Appointment/Contracts

When entering into an arrangement with a third party for the provision of goods and services (including consultancy work) a formal agreement will be entered into. This may take the form of a letter of appointment/engagement or a formal contract between SIB and the relevant party(ies). In all cases the budget holder is obliged to exercise a duty of care in ensuring that SIB resources and reputation are safeguarded. He/she may exercise discretion as to whether legal advice is required. CPD will normally issue the Letter of Appointment as part of the CoPE role. CPD have been instructed not to issue any letters of appointment without obtaining prior approval from the SIB Chief Executive Officer who will ensure approval has been given by the Investment Committee before the letter is issued. Under no circumstances should a letter of appointment be issued without the Chief Executive Officer’s approval.

The following details should be included in the document:

- All parties to the agreement;
- The title of the project;
- Timescales – e.g. milestones, contract term and completion dates;
- The methods of payment and the daily rates of charge, what they cover (including a definition of the working day) and whether inclusive of VAT;
- The agreed basis for defraying hotel and travel costs. (Actual costs up to the limits of the appropriate current Civil Service rates should be the norm, though it may be possible to avoid payment of travel and hotel expenses for
GB based consultancy staff if the consultancy charge includes accommodation and travel);

- Which office, secretarial and other facilities will be provided by the consultant and which by SIB. (It should be made clear whether any secretarial facilities include typing and duplication of the report);

- Payment Schedules including arrangements for the provision of accrual data—where appropriate;

- Essential requirements for the conduct of the study for example, who leads it, the reporting arrangements, the participation of any SIB staff in the work, and the day to day liaison arrangements;

- Any requirements for follow up action including debriefing and further consultation, and whether there will be a related charge;

- Conditions under which the arrangement can be terminated;

- Confidentiality – where appropriate;

- Appropriate clauses on insurance – where appropriate; and

- Conditions under which the agreement can be amended or varied.

- Record keeping arrangements.

All budget holders should also give due consideration to the following before engaging third parties to provide consultancy/other services. Depending on the nature of the services to be provided the documentation may require entries covering the following items:

- Ceilings (Caps) on expenditure – where consultants/suppliers are retained to provide services in increments or units a cap or ceiling should be placed on their fees/charges and noted in the file/paperwork/business case;

- Where intellectual property rights may be generated by the work unless a pre-agreed arrangement has been made, ownership or copyright should default to SIB;

- If the work is likely to include significant events e.g. launch, road show, conferences, newspapers, articles etc the Communications Adviser must be advised well in advance of the date of the event.

The formal contract with the consultant should contain a specific clause(s) outlining the penalties to be incurred should the objectives from the assignment not be met satisfactorily.

**5.9 Documentation**

The following documents should be consistently utilised and filed in adherence to the Information Manager’s filing protocol in addition to being retained by CPD. This documentation must be available for ad hoc inspection by appropriate personnel and for audit purposes, copies of items b, c and e must be retained on the relevant SIB HP Records Manager consultancy file:
a. Copy of Terms of Reference for the study/consultancy;
b. Proposal or tender from the consultant;
c. Business Case/Justification sheet detailing the reason/basis for undertaking the study/consultancy should be completed, the OPA and terms of reference as agreed with the client department.
d. File notes supporting the decision to appoint and the agreed terms and conditions;
e. Letter(s) of appointment/engagement, including their terms;
f. Reports of any meetings held with the consultant/supplier during the course of the assignment together with copies of any interim/final reports provided by the consultants/suppliers;
g. File notes in support of the evaluation/assessment of the report including the payment of the final fee; and
h. In the event that the total cost of providing the services exceeds the original estimate and/or contract cost, an explanation note is prepared by the budget holder and signed off by the Chief Executive Officer in advance of the previously agreed budget being exceeded.

5.10 Post-Project Evaluations (PPE)

Post-Project Evaluations (PPE) should be completed for all assignments to ensure that the objectives of the assignment have been met and lessons learned. As with all appraisals, PPEs should be proportionate to the expenditure and nature of the exercise.

PPEs must be used to promote good practice and the results should be shared to ensure that key lessons are identified and disseminated. Accordingly, lessons from PPEs should be shared internally with relevant colleagues. This is particularly important in the event of unsatisfactory supplier performance, impacting upon achievement of expected outputs and, ultimately, value for money.

The PPE form at Appendix 4 must be completed at the conclusion of all assignments. This should, either be completed:

- By the budget holder who managed the assignment; or
- By the appropriate departmental/customer manager if the budget holder did not supervise the work.

A copy of the completed PPE form should be filed in adherence to the Information Managers filing protocol. This documentation must be available for ad hoc inspection by appropriate personnel and for audit purposes:

5.11 Purchase Orders

A purchase order must be completed for the purchase of all goods and services in excess of £50 for which no business case is produced. The purchase order must be signed by the relevant budget holder and authorised as follows:
<table>
<thead>
<tr>
<th>EXPENDITURE TYPE</th>
<th>ORDER VALUE</th>
<th>DELEGATED OFFICIAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Stationery/Office Consumables</td>
<td>Less than £1,000</td>
<td>Finance Manager</td>
</tr>
<tr>
<td>Stationery/Office Consumables</td>
<td>Greater than £1,000</td>
<td>CEO</td>
</tr>
<tr>
<td>Consultancy</td>
<td>£50 to £5,000</td>
<td>CEO</td>
</tr>
<tr>
<td>All orders greater than £5,000</td>
<td></td>
<td>CEO</td>
</tr>
</tbody>
</table>

Once approved the purchase order must be given to the Finance Department who will match this to the invoice once received. No order can be placed without obtaining prior approval.

### 5.12 Receipt of Goods/Services

On receipt of goods/services, the person receiving the goods/services must check them thoroughly to ensure everything is present, undamaged and fit for use. Goods/services delivered should be agreed to the delivery note. Any shortages or damages should be clearly marked on the delivery note.

### 5.13 Payment

SIB is committed to the prompt payment of bills for goods and services received in accordance with Department of Finance’s (“DoF’s”) DAO 12/08 “Supporting Businesses Prompt Payment of Invoices” which introduced a prompt payment target of ten days, with effect from December 2008. Unless otherwise stated in the contracts payment is due within 10 days of the receipt of the good or services, or on the presentation of a valid invoice or similar demand, whichever is later.

Once an invoice is received, the invoice is date stamped and posted onto the computerised accounting system. All invoices are placed on hold until proper payment approval has been obtained.

Invoices are split into three categories:

A The order to which the invoice relates to is less than £50, no purchase order produced,

B The order to which the invoice relates to is greater than £50 and less than £5,000 for which a purchase order should be available,

C The order to which the invoice relates to is greater than £5,000 for which a business case should be held on file.

All invoices from category “A” are matched to a delivery docket and signed by the person responsible for receiving the goods/services. By signing the invoice the person is confirming that the goods/service has been received in full and is fit for use. The invoice is passed back to the Accounts Assistant for payment.

All invoices from category “B” are matched to a delivery docket and the related purchase order. Material discrepancies between the purchase order and the invoice will be referred back to the budget holder for remedial action or approval. The person responsible for receiving the goods/service will sign the invoice. By signing the invoice the person is confirming that the goods/service has been received in full and is fit for use. The invoice is passed back to the Accounts Assistant for payment.
All invoices from category “C” are matched to the related business case and passed to the budget holder for approval. The budget holder must clearly mark on the invoice the file reference number of the business case to which the expenditure was approved under. Finance keeps a running total of all expenditure paid under each business case and will inform the budget holder if the current invoice will push the total expenditure over the approved limit or over the agreed contract cost. If this is the case, the budget holder will have to ensure a revised business case is prepared and approved before Finance will allow the invoice to pass for payment or in the case of exceeding contract price; a change order must be approved. The budget holder must sign the invoice; by signing the invoice the budget holder is confirming that the service/goods have been received in full, are fit for use and that the rate is correct. The invoice is then passed back to the Finance Dept for payment.

Once invoices have been passed for payment, the approved invoice is taken off hold.

The Chief Executive, as Accounting Officer of SIB has documented approved Financial Delegation limits for the approval of expenditure. On top of the authorisations obtained above for invoices, SIB also obtains a second authorisation in order to adhere to these financial delegations.

A payment run is performed weekly. All approved invoices which have been taken off hold are included in the BACS payment run.

The Finance Manager or Company Accountant reconciles each payment to supporting documentation and signs the payment list as evidence of review.

Any cheques are then passed to the relevant cheque signatories for signing. The cheque must be signed by two officials from the authorised list of cheque signatories. The cheque is then posted to the supplier along with a copy of the remittance.

Any BACS payments must be approved on line by two authorised persons, with a copy of the remittance being posted or emailed to the supplier.

Invoices are filed according to the cheque number/ BACS payment ref to which the invoice was paid under.

### 5.14 Supplier Statements

All supplier statements received are reconciled to the Financial accounting system by the Finance team, with any variances investigated.

### 5.15 Fraud Prevention in Supplier payments

Following the publication of FD (DoF) 19/11, SIB Finance staff must follow the guidelines below with respect to verifying supplier bank details and requests for changes:

- Closely scrutinise all requests for changes in payment details, no matter how minor.
- As part of standard procedures suppliers should be independently contacted to verify that any change of bank details or contact details is genuine.

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1 See DF1/09/322243 “SIB - Cheque Signatories” for the list of cheque signatories.
Verification should **not** be made using the document/letter which has been received requesting the change (which may contain false contact information) but should be done using existing contact details held on file or information obtained from directory enquiries. It may also be useful to check details provided via an Internet search of the company name. It may also be necessary, and prudent, to follow up this initial verbal contact by obtaining further written confirmation from a known contact in the supplier’s firm before making changes.

Finance staff and others dealing with any changes to suppliers’ details should be made aware of this fraud risk. Staff should also be advised that they must be careful about the information they give out to callers regarding the organisation’s payment processes and any unique supplier identifiers, etc. which may be held. Such callers may not be genuine and may help the fraudsters by making their subsequent requests more authentic looking.

### 5.16 Grants

SIB may offer Grant aid to relevant organisations. Any such offers must gain prior approval of TEO and DoF, as per the MSFM. Any offers of Grant aid from SIB must be made using the official SIB Grant Letter of Offer template (DF1/11/138355 “SIB Letter of Offer Template”. The template may be updated by each business unit if necessary).

Risk of fraud or error can be reduced by following the guidelines below when issuing Grants and vouching expenditure.

- Ensuring that sufficiently detailed letters of offer are developed.
- Conducting regular inspection/verification visits.
- Vouching of expenditure back to source documentation including obtaining original cheques from banks to confirm payee details, and
- Random checks to confirm that invoices provided in support of claimed expenditure are bona fide. This can include checking VAT registration numbers are genuine and are for the supplier stated; checking that suppliers do indeed exist; and seeking confirmation from suppliers that goods/services have indeed been supplied as invoiced.

### 5.17 External Consultancy

External Consultancy is defined as:

“The provision to management of objective advice relating to strategy, structure, management or operations of an organisation, in pursuit of its purposes and objectives. Such advice will be provided outside the ‘business-as-usual’ environment when in-house skills are not available and will be time-limited. Consultancy may include the identification of options with recommendations, or assistance with (but not the delivery of) the implementation of solutions.” Consultancy will generally be a specific, finite or “one-off” task or project which provides advice and/or identifies options.
External consultancy services are expected to either provide additional skills or expertise which are not available within the organisation and are engaged to carry out activities such as investigating problems, providing analysis or advice, or assisting with the development of new systems, new structures or new capabilities within the organisation. They can also be called upon when an independent (i.e. outside government) assessment of a particular function, situation or project is required.

Once appointed, external consultancy assignments need to be carefully and actively managed and where appropriate, steps taken to ensure knowledge transfer takes place.

Advisors must ensure that:

- All external consultancy assignments are supported by a contract let by the nominated CoPE;
- All contracts must be recorded on SIB’s accounting system (Pegasus Opera) and all associated procurement processes complied with;
- The contract is delivered in line with terms and conditions and agreed outputs;
- Regular liaison with the consultant to fulfil information requirements and resolve problems;
- Interim milestones/targets are agreed and monitored for the duration of the contract;
- Ensure all appropriate approvals are in place;
- Ensure SIB has the financial resources to complete each assignment;
- Monitor expenditure and performance of all external consultancy assignments (including any extensions made to contracts - information on project overruns and guidance on extensions can be found in the procurement guidance note on Contract Management - Procedures and Principles, accessible on the CPD website);
- Establish a management system (including a database) for all external consultancy which can provide information not captured by Finance, to answer Assembly Questions, ad hoc queries and provide DFP with the required returns (minimum recording requirements available on the AFMD website); and
- Avoid overlapping or duplication of consultancy work across the Northern Ireland public sector through the sharing of information with their CoPE and other departments, particularly for ‘significant’ consultancies.

It is essential that an audit trail of all key documentation relating to individual external consultancy assignments is retained. This includes:

- business cases and approvals;
• tendering documentation;
• signed contracts;
• project planning and performance management information; and
• post project evaluations.

<table>
<thead>
<tr>
<th>EXTERNAL CONSULTANCY EXPENDITURE</th>
<th>TENDER PROCESS</th>
<th>APPROVAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than £5,000</td>
<td>Minimum of 2 quotes</td>
<td>SIB’s Investment Committee</td>
</tr>
<tr>
<td>More than £5,000</td>
<td>Tender Process</td>
<td>SIB’s Investment Committee</td>
</tr>
</tbody>
</table>
6 Cash

6.1 Banking Arrangements
SIB’s bank account is currently held at the Danske Bank, Donegall Square North, 8/9 Donegall Square North, Belfast BT1 5GJ

SIB receives weekly bank statements. A member of the finance team posts all lodgements from the remittances received and posts all payments as a direct result of the weekly payment run. A different team member, usually the Company Accountant, reconciles the bank on a regular basis to OPERA. A monthly reconciliation is produced and maintained in the management accounts file.

SIB also can print statements and review cash balances via the www.danskebank.com website via authorised usernames and passwords.

6.1.1 Petty Cash
A small amount of petty cash is held by Finance and is reconciled monthly by a member of the finance team and approved/verified by the Finance Manager.

6.1.2 Government Procurement Card
The Government Procurement card has been introduced as an alternative method of procuring and paying for relatively low value goods and services. The GPC Barclay card looks, and is used, much like any other credit card with two exceptions: It cannot be used to withdraw cash and the GPC is a charge card, not a credit card, card balances are paid by direct debit the following month. Only the Chief Executive Officer, and the Finance Manager have government procurement cards. If another member of staff needs to make a purchase using a company card, they may do so through the finance department.

6.1.3 Use of Cards
Procurement cards should only be used to acquire goods and services for SIB business. GPC does not alter normal tendering requirements and procurement policy must be adhered to.

Receipts or invoices must be obtained to support every item of expenditure and if the purchase contains any charges for VAT; a proper VAT receipt or invoice should be obtained. Signed delivery dockets should also be retained.

Finance must maintain a transaction log of each purchase as it is made. This log will be used in the verification of the statement when it is received.

All procurement card statements will be checked monthly by Finance who will certify the statement to confirm that it has been checked. Finance will reconcile the statements with the transaction logs and supporting documents to ensure adequate records are being maintained. Transactions and supporting documents must be kept for a period of six years plus the current financial year so that they can be produced if an audit is carried out.

The deliberate misuse of a card for personal gain will be treated as fraud in accordance with the disciplinary rules and procedures set out in SIB’s staff handbook.
6.1.4 Restrictions
Procurement cards cannot be used to obtain cash from a cash dispenser or to guarantee any cheque or obtain cheque encashment.

Procurement cards must not be used for any non SIB business or personal expenses. Whilst cards must not be used for any unofficial business or personal expenses, there may be occasions when using the card for accommodation or official hospitality charges that unavoidably include elements relating to personal incidentals, newspapers, bar charges etc. The cardholder will be expected to reimburse SIB for these items and must obtain a SIB receipt as confirmation.

Only secure sites should be used to make purchases via the internet (for example the site shows the padlock symbol, Verisign, Bobby or another secure pay site). If staff is in any doubt whether it is a secure site they should not make a purchase.

6.1.5 Security
Every effort must be made to keep the card secure at all times and either held personally or stored in a drawer or filing cabinet. These must be kept secured.

Barclay Card recommend for security reasons that wherever possible transactions are processed in front of the user, rather than out of sight.

PIN numbers must be kept secure and not disclosed to anyone else.

Barclay Card must be notified immediately if the card is lost, stolen or fraudulent use is suspected. The number to phone is 0844 822 2140. If the card is subsequently found, it must be destroyed and the bank informed.

The cardholder will surrender the card to the Finance Manager when the cardholder leaves the employment of SIB or if circumstances change so that a card is no longer required.

6.1.6 Payment
Government Procurement Card payments are made via direct debit to ensure that SIB avails of the interest free period. A reconciliation is performed by Finance each month to ensure proper approval is documented on file for all transactions.
7 Fixed Assets

A fixed asset is any item of expenditure which has a life expectancy (i.e. usage period) of more than one year, a value in excess of £1000, provides a future economic benefit to the organisation, and is the result of past transactions or events. Expenditure on items with a life expectancy of one year or less are considered to be consumable items and are expensed in the year in which they occur.

On the rare occasion where SIB has to purchase fixed assets in excess of £1000, a budget allocation of capital funding must be agreed in advance with TEO and transferred to SIB in a monitoring round. Any capital items are listed on a fixed asset register and depreciated, straight line, over a 3 year period.
8 Employment

8.1 Salaries

When a person has been appointed to a post within SIB, they are sent the following which must be returned to the Human Resource Department:

- Standard terms and conditions of employment – one copy to be signed and returned. The HR Manager scans this and provides a copy for the individual’s own record.
- Security questionnaire.
- Pension information sheet.
- Payroll starter form.

The payroll starter form includes the following information; this is signed by the HR team as correct and passed to the Finance team:

- Name:
- Position:
- Address:
- Date of Birth:
- National Insurance Number:
- Bank details:
- Start date:
- Gross salary:

The Finance team review the forms, signs the hard copies and enter the details onto the payroll module on OPERA. The Finance officer, checks the information inputted and signs the form in agreement.

At the start of the last week of the month, the payroll processor takes 1/12th of each person’s yearly salary from the standing data spreadsheet and creates a monthly proposed pay spreadsheet. Any changes relevant to that month such as maternity pay, sick pay, acting up allowances, overtime etc. will be added/ deducted. This sheet is signed by the payroll processor as proof of preparation and checked by the Company Accountant and Finance Manager. The HR Manager and Chief Executive Officer sign the sheet as approval of the proposed pay.

The payroll processor inputs the information onto OPERA and then runs the following reports:

- This period summary.
- Year to date summary.
- Payslips.
A Memorandum is prepared to the Chief Executive Officer and the designated on-line banker, outlining the variances from prior month and recommending payment of salaries. The Finance Manager, HR Manager and Chief Executive Officer sign the “This period summary” report as approval.

8.2 **Overtime**

No overtime will be paid unless authorised by the Chief Executive Officer in advance. Any employee who carries out overtime and expects payment must complete the “Overtime Sheet” and obtain authorisation from the Chief Executive Officer. Once authorised the sheet is passed to the Finance Manager who adds this to the proposed pay spreadsheet before obtaining the approvals above.

8.3 **Change to Personal Details**

If an employee changes their home address, bank details or any other personnel details, they must inform SIB via the HR system or by e-mail. If sent by e-mail, this is shared with the HR Manager as evidence that their personnel records have been changed. The Finance dept update OPERA.

8.4 **Notification of Change of Pay/Award of Bonus**

Any changes in pay or award of bonus must be notified by the HR Manager and given to the Finance Manager. This is added to the proposed pay spreadsheet for that month before obtaining the approvals above.

8.5 **Leavers**

All leavers are notified by the HR Manager to the Finance Manager. The form must confirm the employee’s last working day along with the number of any holiday days accrued. Any other benefits to be paid upon leaving must also be stated or any reimbursements required from the employee.

The payroll processor updates OPERA with this details and this is checked by the Finance manager who signs the form as evidence of review.

8.6 **Pension**

SIB makes pension contributions at a rate of 10% to approved schemes as chosen by the employees. The Finance officer prepares the monthly pension contribution spreadsheet. Payment to Standard Life is made via BACs. If an employee wants to make any employee pension contributions they must write to the Finance Manager outlining the amount and timing of these contributions. The Finance Manager gives a copy of this correspondence to the HR Manager for filing.
9 Travel and Subsistence

All SIB staff members (this includes both full and part time employees of SIB along with any seconded and contracted staff) who incur travel, subsistence or other expenditure in the course of carrying out SIB business will be reimbursed for this expenditure in line with the following guidance.

9.1 Contracted Staff Exclusions

9.1.1 Inclusive Rates
It is desirable that contractors’ and consultants’ fees should be inclusive of all personal expenses. In the absence of any explicit agreement to charge personal expenses separately, SIB will assume that these are included in fees.

9.1.2 Non-Inclusive Rates
Where fees do not include personal expenses, and the contract explicitly states that these may be recharged, the following rules and limits the same as any staff member (with the exception of subsistence) will apply at all times.

9.2 Travel and Subsistence Claim Form

Each month, a staff member, both employed staff and contracted staff should complete a travel and subsistence claim form for expenses incurred in the previous month. This must be given to Finance section at the latest by the 5th working day of the following month. Claims submitted later than this may be disallowed. Payment of travel and subsistence expenses will be made by BACS (Bank automated clearing system) into your designated bank account.

All flights and accommodation must be made by the Administration team or Finance – these cannot be booked direct by a staff member and reclaimed on their travel and subsistence claim form. The travel bookers have been instructed to seek prior approval from the Chief Executive Officer before making any of the following bookings:

- Flights/accommodation for any member of the Admin team
- Any flights/accommodation outside UK/ROI
- Any first class travel
- Any accommodation in excess of £10 000, €149 Dublin, £140 London and £100 rest of UK.

The Administration Department maintains a spreadsheet of all bookings made; this is used in the reconciliation of travel costs to Government Procurement Card Payments.

9.3 Travel

Before travel, staff should always consider whether the journey is actually necessary; or whether there is a more efficient or cost effective way of meeting that specific objective. Having decided that the travel is necessary, staff should always aim for best value for money.
9.3.1 Airfares
The Administration department is responsible for the booking of all airfares. If any SIB member needs to book any flight they should contact the travel bookers and give him/her the following information:

- Name:
- Date of flight required:
- Preferred time of flight:
- Departing Airport:
- Destination:
- Date of return flight if relevant:
- Preferred time of return flight:

The online travel portal will be used and will automatically source the cheapest flight available. The travel booker will e-mail the individual details of the flight booked in their name. The use of business class or first class flights is prohibited without the approval of the Chief Executive Officer.

If for any reason, the individual’s schedule changes, the travel booker must be contacted immediately so that other arrangements/cancellation can be made. It is the responsibility of the individual to inform the travel booker if a booked flight needs changed/cancelled.

9.3.2 Public Transport
SIB recommends that all staff avail of public transport when travelling on business. A receipt should be obtained for each journey and re-claimed on their monthly travel and subsistence claim form.

Staff should take advantage of any cheap facilities which may be available such as day returns, monthly or season tickets.

The most economic fares should be obtained for train travel. The use of first class tickets is not permitted without the approval of the Chief Executive Officer.

9.3.3 Taxis
SIB staff may only use Taxis when there is no other suitable method of public transport available, saving of official time is important or when heavy luggage has to be transported to or from the place of departure or arrival. Staff members should ensure all public transport options are considered before ordering a taxi. Taxis should not be used for travel between home and airports, unless this can be demonstrated to be the most economical mode of transport.

If a SIB staff member is in mainland UK or abroad, and no public transport is suitable, the staff member must retain the receipt from the taxi company and claim reimbursement for the expenditure on their monthly travel and subsistence claim form.

Staff members should ensure waiting times for taxis are kept to a minimum as SIB will not reimburse staff members for excessive waiting time charges.
9.3.4 Use Of Own Vehicle for Official Travel
Every staff member can claim a standard rate of motor mileage for any journey that they make in their own private motor vehicle in the carrying out of SIB duties. This excludes however, any home to work journeys and journeys that are considered to be “substantially ordinary commuting”. See section 9.3.5 below.

Each staff member is also able to claim a standard mileage rate for any passengers that they take on official travel.

Guidance on this can be found at the HMRC website “EIM32356 - Travel expenses: travel in the performance of the duties: home to work travel”.¹

Please see Appendix 7 for mileage rates.

In Appendix 8 standard miles between Lighthouse Building and regular journey destinations are set out. These must be used when claiming for travel between these destinations.

While on official travel, each staff member can also re-claim any toll or ferry charges that they incur.

9.3.5 Home to office travel
Journeys on official business that – for whatever reason – originate or end at the staff member’s home raise particular issues and are not generally reimbursable where they are considered “substantially ordinary commuting”. However there are exceptions to this rule which are applicable to SIB staff where the journey originates or terminates at home and is not considered “substantially ordinary commuting”. The examples overleaf explore the exceptions that exist and further guidance and clarification on what constitutes a staff member’s home or normal commuting can be obtained from the Finance Manager or alternatively HM Revenue Customs website using the following references.

- Travel from home to a temporary place of work, see EIM 32000
- Where the employee has a traveling appointment, see EIM 32366.

These exceptions apply when this is the most economical journey to a temporary place of business (e.g. another office, an airport, a meeting, a conference etc).

¹ http://www.hmrc.gov.uk/manuals/eimanual/EIM32356.htm
9.3.5.1 Example
A has a permanent place of work – the Lighthouse Building.
In the morning, A travels by private car from home in Newry to Lighthouse Building (39 miles), then in the afternoon A travels to Stormont for a meeting (6 miles), after the meeting A travels home (47 miles).
The amount that A may claim is:
Lighthouse Building to Stormont i.e. 6 miles @ £0.45 per mile.
As the distance to Stormont was not more than 10 miles in each direction it was considered “substantially normal commuting” and therefore the only allowable reclaim was between the Lighthouse Building and Stormont.

9.3.5.2 Example
A is ordinarily based in the Lighthouse Building, but often works from home. A travels by private car from her home in Newry to a meeting in Kilkeel in the morning, returning to Newry in the afternoon where she works for the rest of the day. A may claim mileage of 18.5 miles (Newry to Kilkeel - return), as she has travelled from her home workplace to a temporary workplace and back.
When an employee works from home, they may claim the standard rate of mileage for journeys made from home to a workplace other than that at which they are ordinarily based.

9.3.5.3 Example
A travels from her home in Newry to a meeting in Larne. The venue in Larne is classed as a temporary workplace and therefore mileage can be claimed for the entire journey, from Newry to Larne return. [EIM 32230]
However, commuting to an ordinary place of work even outside of normal working hours, is not deductible.

Irrespective of the specific rules and examples set out in this policy document, staff are expected to keep to spirit of this policy.

General home to work travel, considered as normal commuting will not be an allowable expense and if reimbursed will be treated as a benefit in kind and must be declared on an individual’s tax return.

Staff may be reimbursed for travel to and from home on official business in the following circumstances:

1. When attending hospitality events solely for business purposes in the evenings or weekends; or
2. When an individual attends an official evening function, and is then taken home afterwards; and then on the following morning transport is required to return that individual to the office to collect his/her own car.
It is assumed that individuals declare these journeys as benefits in kind in line with HMRC guidance.

Staff in SIB who use a taxi or other transport provided by the company for journeys strictly on official business that begin or end at home will not be billed personally for such journeys, and SIB will meet the cost.

Such journeys are, however, treated as a taxable benefit and SIB reports them to HMRC, who make appropriate amendments to the individual’s tax code.

The tax payments for such official business travel (both those where the cost is re-claimed through an expenses claim and where a bill is settled directly by SIB) made by SIB to HMRC will be paid back to the individual, grossed up so that he or she is not out of pocket as a result of having attended the business engagement or meeting.

Staff who use their own transport for such journeys may reclaim the cost at the prevailing Public Service rates.

9.3.6 Unofficial Drivers
There may be times when staff are dropped off at or picked up from airports; railway stations etc by a non official driver e.g. a family member. Provided that the driver meets all of the insurance requirements and provided it is a value for money decision, you can claim the mileage for the full return journey.

9.3.6.1 Example
A’s spouse or partner takes A to the airport in the morning, drives home and then picks A up in the evening and drives them home. Provided that all the insurance requirements are met and it would not have been cheaper to say, leave the car at the airport and pay for parking, A can claim the mileage for both return journeys made by their spouse or partner.

9.3.7 Official Drivers
In exceptional circumstances the Chief Executive may use a car with driver where it is clearly demonstrated in advance that this mode of transport offers the best value for money. A value for money assessment to support the use of a car with driver should contain comparative costings for alternative modes of transport as well as detailed narrative explaining the rationale for making the decision. The incidence of using a car with driver should be monitored by the audit committee on a regular basis.

9.3.8 Self-Drive Hired Vehicles
Where it is necessary for a staff member to be provided with a short term hire-car for a particular journey or journeys, SIB may, at its discretion, meet all hiring and running costs incurred by the staff member on using the vehicle on that journey.

9.3.9 Car Parking Fees
Staff members using their own vehicles on official business are entitled to re-claim the cost of any car parking fees that they incur, on production of a receipt. Contractors and staff members parking at airports must ensure they use the most economical parking rate available, (i.e. using long stay parking where this is cheaper).
9.4 **Subsistence**

If staff incur extra living expenses because they are working away from their normal office, SIB will either pay an allowance to the value of the rates below when supported by actual receipts or reimburse them for actual expenditure in accordance with the policy set out below.

**Subsistence**

<table>
<thead>
<tr>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsistence - over 5 hrs</td>
<td>4.25</td>
</tr>
<tr>
<td>Subsistence - over 10 hrs</td>
<td>9.30</td>
</tr>
</tbody>
</table>

**Overnight rates**

<table>
<thead>
<tr>
<th>Description</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Standard</td>
<td>18.30</td>
</tr>
<tr>
<td>Reduced - meals provided</td>
<td>5.00</td>
</tr>
<tr>
<td>Staying with friends</td>
<td>25.00</td>
</tr>
</tbody>
</table>

**9.4.1 Hotels or Similar Accommodation**

The Administration team are responsible for booking all hotel accommodation for SIB both at home and abroad. If any SIB staff member needs to book a hotel they will have to contact the Administration team and give them the following information:

- Date of arrival:
- Location:
- Date of departure:

The Administration team will either pass this information onto the Travel Agent who will source the best value for money room available or make the booking herself based on the agreed Government saver rate available with NI hotels.

No staff member, either employee or contracted should make a booking direct with a hotel without the approval of the Chief Executive Officer. All bookings must be made via the Administration team. SIB will no longer reimburse any staff member, either employed or contracted, for hotel accommodation on the monthly travel and subsistence claim forms.

If a member of staff stays with friends or relatives (London, ROI and Elsewhere in GB & NI) whilst on official business they are permitted to claim £25 per night.

**9.4.2 Day Subsistence – Employed Staff Only**

A daily subsistence allowance is payable to any employed staff member who is required to work away from home or the office for more than five hours. The place visited must be over five miles away.

Included in Appendix 9 is a list of buildings that do not give rise to a claim for subsistence allowance, this is taken from the NICS staff handbook.
The daily subsistence allowance that can be claimed, when supported by actual receipts, while in NI or the UK is as follows:

- Working away from the office for more than 5 hrs (with the exception of those buildings listed in Appendix 9): Up to £4.25 per day when supported by actual receipts.
- Working away from the office for more than 10 hrs (with the exception of those buildings listed in Appendix 9): £9.30 per day when supported by actual receipts.

While in the Republic of Ireland (ROI) or abroad actual meal costs will be reimbursed on the production of valid receipts up to the limit agreed by the CEO for that location. There is no set allowance that can be claimed.

**9.4.3 Night Subsistence – Employed Staff Only**

A nightly subsistence allowance is payable to any employed staff member who is required to stay overnight away from their home on official duty as above.

The nightly subsistence allowance that can be claimed while in NI or the UK is up to £18.30 for each 24 hours when supported by actual receipts. This is to cover lunch, dinner and any personal expenses. If lunch or dinner is provided while on official business, then the nightly subsistence allowance is reduced to up to £5.00 when supported by actual receipts.

While in the ROI or abroad then actual meal costs will be reimbursed on the production of valid receipts up to the limit agreed by the CEO for that location. There is no set allowance that can be claimed.

**9.4.3.1 Example**

A leaves SIB at 10am on Tuesday 1st February to go to a meeting in Leeds. A stays in a hotel overnight on the 1st and 2nd of February and returns to SIB at 1pm on the 3rd February.

A can claim overnight subsistence for two nights at up to £18.30 per night, when supported by actual receipts.

In the above example (9.4.3.1), if A had returned to SIB at 4pm on the second day, they would also be able to claim one daily subsistence allowance of up to £4.25, when supported by actual receipts, as this is more than 5 hours.

**9.4.4 Subsistence – Contracted Staff**

SIB will refund, on presentation of proper receipts, the cost of an evening meal up to a limit where a consultant is obliged to stay away from home overnight. The limit for 2016/17 will be £18.30. No refunds will be provided for alcoholic drinks. SIB will not refund for any other meals/refreshments.

SIB will consider refunding other personal expenses which have been incurred solely and exclusively as a result of a contractor’s employment by SIB. Such expenses should normally be approved in advance by the Chief Executive Officer.
9.5 Other Travel and Subsistence

9.5.1 Training Courses/Conferences
Any staff member who wishes to attend any training course or conference must obtain prior approval from the Chief Executive Officer. The approval forms are attached in Appendix 10. Once training courses are booked, staff must ensure that they are able to attend.

Training courses and conferences (both internal and external); should be treated in the same way as official business. Travel to the course and the return journey at the end of the course is official travel and the rules above regarding travel and subsistence apply.

9.5.2 Professional Subscriptions
SIB is committed to attracting, developing and retaining quality staff and supports continuous professional development. As such SIB will reimburse the cost of any professional subscription paid to any full or part time employee of SIB who occupies a post where:

- Membership of a professional body is an essential requirement as identified in the job description or role profile for the post.
- Membership of a professional body is a desirable requirement as identified in the job description/role profile and where SIB supports the continuous development of the individual to gain the desirable qualification through SIB funding.
- SIB’s credibility is specifically enhanced: e.g. where the individual has to represent SIB at national or international forums/committees.

Staff cannot claim reimbursement for the cost of additional journals, publications, etc, that they may wish to purchase or donations they may wish to make to the professional organisation’s benevolent fund.

Within three months following the renewal date of a professional subscription, an invoice or a receipt (if already paid) must be given to the Finance Manager who will obtain the Chief Executive Officer’s approval. A cheque or BACS payment will then be raised for the authorised amount.

Please note that if staff receive reimbursement for their professional fees they cannot apply for a tax deduction from the Inland Revenue.

9.5.3 Travel Insurance
In line with Managing Public Money NI and the Financial Memorandum that exists between TEO and SIB, SIB is not permitted to purchase any commercial insurance without TEO and DoF approval. There is currently no DoF or TEO approval for the purchase or reimbursement of travel insurance. Staff traveling on SIB business will be required to provide their own travel insurance cover.

9.5.4 Purchase of Books
Any staff member who wishes to purchase a book or similar item must obtain prior approval from the Finance Manager. The approval forms are attached in Appendix 10.1.
10 Hospitality Provided to SIB Staff

10.1 Aide-Memoire

Staff must:

- Apply to the CEO in advance, using the correct form, for permission to accept all hospitality. The only exceptions are light refreshments, working lunches on the contact’s premises and hospitality worth £50 or less;
- Only accept hospitality where there is a clear, justifiable and documented benefit to SIB;
- Complete the Hospitality Register for every invitation they receive (including those they decline).

Staff must not:

- Accept hospitality from consultants, bidders or contractors who are involved with a contract in which they play an oversight or advisory role.

10.2 Acceptance of Gifts and Hospitality

SIB recognises that contractors and other customers of our services may extend from time to time offers of gifts and hospitality to staff. SIB also recognises that its employees have a responsibility, in the interests of public confidence, to exhibit high standards of propriety, and carry out their role with dedication and a commitment to the organisation and its core values: integrity, honesty, objectivity and impartiality.

The SIB handbook indicates that staff members should conduct themselves with honesty and impartiality in the exercise of their duties. As a consequence, they should never receive benefits of any kind from a third party which might reasonably be thought to compromise their personal judgement or integrity. In this field, perception is as important as reality.

The fundamental principle is that no member of staff should do anything which might give rise to the impression that he or she has been or might be influenced by a gift or hospitality or other consideration to show bias for or against any person or organisation while carrying out official duties.

External people acting on behalf of the SIB (for example, consultants, contracted staff etc.) must also abide by the policy. If it is believed that an external person may have breached the policy, the matter should be reported to the Chief Executive Officer, who will take the matter forward with the individual or his/her company. This requirement should be notified to external staff before they start work within SIB.

This guidance should also be seen as applying to spouses, partners or other associates if it can be argued or perceived that the gift or hospitality is in fact for the benefit of the official.

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1 DF1/07/110098 “SIB Hospitality Register”
Any breach of the rules of conduct can lead to disciplinary action and in some circumstances can be a criminal offence. This Guidance focuses on the key issues and the specific rules applicable to SIB staff.

10.3 Legal Obligations and Fundamental Principles

Under the Bribery Act 2010 it is an offence for any person to offer, promise or give an advantage, or request, agree to receive or accept an advantage in exchange for improper performance of another person’s functions. It is also an offence for a commercial organisation to fail to prevent a bribe being paid for or on its behalf.

10.4 Record of Gifts, Hospitality, Invitations, Etc.

SIB will maintain a Register of Gifts and Hospitality which will from time to time be reviewed by the SIB Audit Committee and published on the SIB website. The purpose of the Registers will be to counter any possible accusations or suspicions of breach of the rules of conduct by staff. The registers are subject to Freedom of Information (FOI) queries and staff should bear this in mind when deciding on the acceptance of any gift or hospitality.

The template attached at Appendix 13 (Acceptance of Hospitality Claim Form) on page 73 will be used to register gifts, hospitality, invitations etc over £50. All gifts, hospitality, invitations etc must be recorded on SIB’s Hospitality register.

It will be the responsibility of the Chief Executive Officer to ensure all staff are made aware of this guidance and that registers are in place and properly maintained and updated.

10.5 Acceptance of Gifts

**The general principle is that all gifts offered should be refused.** However seasonal, promotional or trivial gifts (such as calendars, diaries, pens etc), which bear Company names and/or logos of the provider of the gift and have a value of less than £50, may be accepted by individuals without the need for these to be reported or approved in advance. Acceptance of any other gift must have been approved by the Chief Executive in advance and must be declared by the member of staff in the register.

More expensive or substantial items, valued at £50 or more and gifts of lottery tickets, cash, gift vouchers or gift cheques, cannot on any account be accepted. All gifts offered (apart from those which are trivial or inexpensive); even if they are declined/returned need to be recorded in the register.

10.6 Trade, Loyalty or Discount Cards

Trade, loyalty or discount cards by which a staff member might **personally** benefit from the purchase of goods or services at a reduced price are classified as gifts and should be refused or returned to sender.

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1 DF1/07/110098 “SIB Hospitality Register”
Frequent flyer cards used by airlines can be used by staff to avail of special departure lounges and priority booking and check-in. They must not make private use of any flights/air miles, which derive from flights paid for from the public purse.

10.7 Staff Involved In the Procurement or Monitoring of a Contract

Apart from trivial / inexpensive seasonal gifts, such as diaries, no gifts or hospitality of any kind from any source directly or indirectly associated with a contract should be accepted by anyone involved in the procurement or monitoring of that contract. This will ensure that no criticism can be made regarding bias to a particular company or supplier.

10.8 Gifts Received In Recognition of Work Done

On no account should a gift or gratuity be solicited or requested. Where gifts by way of gratuities, vouchers or book tokens etc for lectures, broadcasts or similar occurrences are offered, then acceptance should be based on how much of the preparatory work for the event was done in the officer’s own time, how much in official time and the extent to which SIB resources, other than, for example, use of an officially issued lap-top at home, were used in the preparation.

The following guidelines should be applied:

A If the preparation was carried out entirely in the individual’s own time and the event took place outside normal working hours at no expense to SIB, it would be acceptable for the individual officer to retain the whole fee, token or other gift;

B If, however, the preparation was done wholly in SIB time with use of SIB resources, no gifts or fee should be accepted unless the event is carried out outside of normal working hours when a gift or token to the value of up to £50 is acceptable; and

C If the preparation was carried out and the lecture etc, delivered in a staff member’s own time but SIB facilities were used for typing, preparation of PowerPoint / overheads etc, then a gift or token to the value of not more than £75 is acceptable.

In the case of either “B”, or “C”, SIB can, if they so choose charge the organisation or body a fee based on the salary costs of the individual and/or the use of resources. If a series of gifts from the same source exceed the monetary limits set out above the same rules apply.

10.9 Reporting Gifts and Approval Process

If gifts (apart from those trivial or inexpensive gifts for which approval is not required) are received, the approval of the Chief Executive Officer should be sought using the form that is attached at Appendix 13.

In each case submitted to him, the Chief Executive Officer will decide in writing or email, whether to:
• Allow the recipient to keep the gift;
• Return the gift to the donor with a suitably worded letter explaining why the gift cannot be accepted;¹
• Use or dispose of it, if possible, in or by SIB; or
• Donate the gift to a nominated Charity.

The Chief Executive Officer will ensure that the details of the case and his decision are recorded in the Gifts and Hospitality register.²

10.10 Offers of Hospitality

The handling of offers of hospitality is recognised as being much more difficult to regulate but it is an area in which staff must exercise careful judgement. In exercising this judgement it is acknowledged that there can be difficulty in distinguishing between a “gift” and “hospitality”. It is also recognised that it can be as embarrassing to refuse hospitality, as it can be to refuse a gift.

The acceptance of what would be accepted as conventional hospitality, for example working lunches, should, in the main, cause no problem especially if there is some official means of reciprocity and provided that it is limited to isolated occasions and its acceptance is in the interests of SIB. Hospitality, which would not be acceptable, would include invitations to frequent or more expensive social functions where there is no direct link to official business (sporting events, the theatre, opera or ballet etc), particularly where these come from the same source, and those which involve travel, hotel or other subsistence expenses.

It can be argued that if staff members are to achieve the best value for money in dealings with suppliers or consultants then they need to build up contacts and that it is quite legitimate for them to have a close working relationship with organisations or individuals, which may involve a degree of hospitality. There may also be instances where staff receive invitations to events run by voluntary organisations such as Annual Conferences or Dinners. Attendance at such events is considered an integral element in building and maintaining relationships with these sectors and any hospitality received is likely to be reasonable and proportionate, and therefore acceptable. Additionally, very occasional acceptance of meals or tickets to public sporting, cultural or social events may be accepted if attendance is justified as being in SIB business inter-

¹ Below is some example text for use in a letter to decline a gift or offer of hospitality. (The content of this text should be tailored to suit each circumstance):

The Strategic Investment Board operates a Gift and Hospitality Policy to ensure the highest standards of propriety in the conduct of its business.

To maintain public confidence, perception is as important as reality and because of this I am obliged to decline your offer of [ ... ].

This is not in any way meant to offend or to imply that your [ ... ] was offered in anything but the utmost good faith, but is designed to protect both individual members of staff and the Strategic Investment Board. I hope you will accept our response in that spirit and that we can look forward to continued effective working relationships.

² DF1/07/110098 “SIB Hospitality Register”
Hospitality Provided to SIB Staff

It will be for the staff member to demonstrate clearly that acceptance was in SIB interest. The main point is that in accepting hospitality staff need to be aware of and guard against, the dangers of misrepresentation or perception of favouritism by a competitor of the host.

To sum up, in deciding whether hospitality can be accepted, staff should consider if it:

- Is likely to help business effectiveness;
- Places no obligation or perceived obligation on the recipient;
- Is not frequent, lavish or prolonged;
- Is unconnected with any decision affecting the organisation or the individual offering it;
- Can be justified; and
- Provides benefits to SIB, which outweigh the risk of possible misrepresentation of the hospitality.

10.11 Reporting Hospitality and Approval Process to be Followed

When in doubt about accepting hospitality or an invitation the Chief Executive Officer should be consulted. The written approval of the Chief Executive Officer must be sought in advance using the form which is attached at Appendix 13 before any staff accept hospitality or invitations over £50. The only exceptions to the requirement for prior approval are light refreshments, working lunches on the contact’s premises and hospitality worth £50 or less. In all cases, trivial or not, the hospitality register must be completed.

Staff members must pass their prior approvals from the Chief Executive Officer to the CEO’s personal assistant for filing. Each staff member must record the receipt of approval against their entry on the hospitality register. This should include the HP Records Manager reference for the approval form.

It is particularly important to ensure that SIB is not over-represented at an event or function and care should be taken to ensure that this does not happen, for example, by enquiring from the host as to other staff who have received similar invitations. To guard against the multiple acceptances of invitations to the same event, SIB should make arrangements to ensure that corporate consideration is given to all invitations.

10.12 Awards or Prizes

Staff should consult with the Chief Executive Officer if they are offered an award or prize in connection with their official duties. They will normally be allowed to keep it provided:

- There is no risk of public criticism;
- It is offered strictly in accordance with personal achievement;
• It is not in the nature of a gift nor can be construed as a gift, inducement or payment for a publication or invention to which other rules apply.

The process outlined in Section 10.9 “Reporting Gifts and Approval Process” on page 37 should be followed

10.13 Monitoring Arrangements – Hospitality Register

The SIB Hospitality Register\(^1\) will be subject to the following monitoring arrangements.

• The Chief Executive Officer will be responsible for monitoring the Register on a regular basis.

• The SIB Audit Committee will review the Register on an annual basis.

\(^1\) DF1/07/110098 “SIB Hospitality Register”
11 Provision of Gifts and Hospitality by SIB

11.1 Aide-Memoire

Subject only to the exceptions specified in Sections 11 and 12, staff must:

- Apply in advance, using the correct form, for permission to offer hospitality (except light working lunches on SIB premises, coffees etc);
- Only offer hospitality where there is a clear, justifiable and documented benefit to SIB;

Subject only to the exceptions specified in Sections 11 and 12, staff must not:

- Spend more than £30 per person;
- Spend more than 33% of the bill on alcoholic drinks;
- Offer hospitality to Public Servants unless these comprise 50% (or fewer) of the total number of attendees;
- Offer hospitality to Consultants or Contractors working for SIB (except light refreshments such as tea or coffee).

In all cases staff must provide full details and justification for the expenditure to SIB Finance, which will be kept with the corresponding Finance records.

11.2 Guidelines

The purpose of these guidelines is to outline for staff the principles and requirements governing the provision of hospitality, official gifts and entertainment and to provide advice and guidance on the procedures to be followed by all staff in SIB where such expenditure is likely to be incurred.

As the expenditure of taxpayers’ money on official hospitality is a sensitive matter which can lead to public criticism, care must be taken to avoid exposing the individual or SIB to allegations of extravagance or impropriety. Staff must not use public resources for personal benefit.

Expenditure on official hospitality should only be incurred where it can be shown to be in direct support of SIB’s business. To this end, and bearing in mind the varied nature of SIB’s activities and working patterns, it is recognised that such expenditure may arise more frequently in some areas of SIB than in others. The scale of hospitality should be appropriate to the needs of the occasion and the status of the guests.

Staff should always consider the justification for (and the form and extent of) any hospitality to be offered and should exercise economy in incurring expenditure for this purpose. It is important to note that approval must be obtained at the appropriate level prior to hospitality being offered or provided. Final decisions will lie with the Chief Executive.

Hospitality should be in the form of food and refreshments appropriate to the occasion. There should normally only be a charge on public funds where two or more persons present are not Civil Servants (subject only to the exceptions specified in Sections
11.3 Approval of Expenditure

Full details specifying the purpose of each function, the number of guests and SIB officials attending, together with the itemised costs of food, refreshments, room hire, etc should be shown on the hospitality approval form at Appendix 12. Approval must normally be obtained on this form prior to the event taking place and the names of all attendees must be listed on the form or an attached sheet. This information must be held with the original invoice in Finance.

The following staff may authorise expenditure on hospitality in advance using the “Authorisation of Official Hospitality Expenditure” form (Appendix 12) as noted below:

- The CEO;
- The Finance Manager up to £1,500;
- Company Accountant up to £1,000;
- Another member of staff delegated by CEO (in writing); and
- Where the CEO is on leave or otherwise away from the office for three days or more, he has delegated the Legal Director authority to authorise on his behalf.

Where prior approval is not required by SIB policy staff must still provide full details and justification for the expenditure to SIB Finance. In particular the details should include numbers and names of participants to enable post-event auditing to determine that the SIB policy guidelines were followed.

Official hospitality should be limited within approved budgets.

The following guidelines cover the range of circumstances in which expenditure on hospitality might be expected to arise within SIB.

11.4 Hospitality Offered to Visitors from Outside SIB

SIB will normally meet expenditure for the provision of lunch/dinner to visitors (including those from other NI and GB Departments) or for a working lunch where a benefit will accrue to SIB or where such an occasion allows for the conduct of urgent business. In such circumstances, expenditure may be incurred without prior approval if kept within the following guidelines:

- Approval should not normally be granted when only NI Civil Servants are in attendance. In cases where those NI Civil Servants attending outnumber external (i.e., non-NI Civil Service) guests, the approval of the Chief Executive Officer should be obtained.
- The number of people invited should be kept to a minimum;
- Any hotels or restaurants used should be appropriate to the purpose. Government establishments should be used wherever possible;
Any meal should be on a modest scale, with the total cost per head not exceeding £30 and the element for alcoholic refreshments must not exceed 33% of the total bill; prior approval should be obtained for any parties of five or more.

Where no service charge is included, a tip of 10% is considered reasonable;

No spouses or guests of SIB staff are eligible to receive official hospitality other than in exceptional circumstances and with the specific agreement of the Chief Executive; and

Except where such hospitality constitutes SIB business, SIB funds are not available for visits to theatres or to other forms of public entertainment.

11.5 **SIB Board and Committee Meetings**

Working lunches, including non-alcoholic refreshments, may be provided for SIB Board meetings and Board Committee meetings under these guidelines. The majority of Board Members attending will not be NI Civil Servants.

11.6 **Working Lunches and Refreshments for Official Committees and Other Ad Hoc Meetings**

The provision of lunch at public expense will be acceptable only where it is impossible to accommodate urgent meetings other than at lunch time and:

- There is a need to make provision for non-NI Civil Service guests;
- It is necessary for participants to remain together during lunch; or
- Pressure of work is likely to be such as to make it impractical to allow a break long enough to give participants reasonable time to obtain lunch elsewhere (although such cases are likely to be rare).

The nature of the lunch should be appropriate to the purpose, with costs kept to a minimum.

If morning or afternoon breaks are warranted, light refreshments tea/coffee/bottled water/biscuits/scones) may be provided, at public expense, at the discretion of Chief Executive Officer.

11.7 **Hospitality Offered During Training Courses, Conferences, Workshops, Etc.**

A measure of hospitality at public expense may be offered to those participating in training courses, both residential and non-residential. This facility may also be extended to cover conferences, seminars, approved team building sessions, workshops, etc.

11.7.1 **Residential Events**

Residential means that at least one night’s accommodation is being provided and paid for as an integral part of the course, etc.
Whilst it is normal practice to meet the cost of meals and light refreshments, i.e. bottled water/biscuits/scones, this facility should not be extended to include payments for alcoholic refreshments.

Expensive hotels should be avoided.

The total cost of food and refreshment per person should be appropriate to the purpose and costs should be kept to a minimum.

11.7.2 Non-residential Events

Depending on the duration of the course/event, hospitality should be restricted to the provision of morning and afternoon tea/coffee (or bottled water) with biscuits/scones or similar. The provision of snacks or a buffet-type meal at lunch time will be at the discretion of the Chief Executive Officer who should take into account factors such as the background and number of attendees, the availability of alternative facilities and the benefits (if any) which such provision might offer in terms of the running of the course/event. Where lunch and light refreshments are provided, subsistence expenses will not be payable.

Government establishments should be considered as a first choice of venue and expensive hotels should be avoided.

11.8 Drinking and Driving

Staff will recognise the need to set an example in terms of preventing drinking and driving. To this end, and bearing in mind the possibility that SIB might be perceived as being at fault if an attendee at an event was found to be driving with an alcohol level in excess of the legal limit, the following guidelines should be followed at relevant functions/events:

- Consideration should be given to providing low alcohol alternatives to alcoholic drinks; and
- An adequate selection and supply of soft drinks should always be made available.

Official funds are not available for expenditure on casual alcoholic drinks outside Office or Departmental premises.

11.8.1 Expenditure on Official Gifts

The regulations governing expenditure on official gifts are contained in Annex 4.12 “Gifts”\(^1\) of Managing Public Money Northern Ireland (MPMNI).\(^2\) Official gifts should not be regarded as part of the normal conduct of SIB business and should involve only modest expense.

SIB has a delegated limit from TEO of £100 (inclusive of VAT) in all but exceptional circumstances where the expenditure could be deemed to be novel or contentious. The

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2 Managing Public Money Northern Ireland (MPMNI) has now replaced Government Accounting Northern Ireland (GANI) as the authoritative guide to the principles for dealing with resources used by public sector organisations in NI. See [http://www.dfpni.gov.uk/index/finance/afmd/afmd-key-guidance/afmd-mpmni.htm](http://www.dfpni.gov.uk/index/finance/afmd/afmd-key-guidance/afmd-mpmni.htm)
Chief Executive may therefore approve the purchase of corporate gifts up to the value of £100. For gifts over £100, a case should be made to TEO who will consider the proposal and pursue clearance with DoF Supply.
12 Situations Not Covered by the Hospitality Guidelines

It is recognised that there may be exceptional cases where, in the interest of SIB, flexibility in interpretation of the strict rules on the acceptance or provision of hospitality or gifts may be necessary. In such instances, approval must be obtained in writing from the Chief Executive 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 (or a gift);
- How it will directly benefit SIB; and
- The expected consequences of the request being refused.

In the case of the Chief Executive being the recipient or provider of the hospitality/gift excepted under the above, he or she must obtain written approval as described above from the Chairman of the SIB Board.

In all cases, the Executive Office (TEO) must also be informed by way of a copy of the written approval.

The written approval must be passed to Finance and filed in HP Records Manager together with any related invoice or receipts.
### Appendix 1  Key Requirements for Financial Policies, As Defined In the SIB Management Statement

<table>
<thead>
<tr>
<th>MANAGEMENT STATEMENT REFERENCE</th>
<th>DESCRIPTION</th>
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<tbody>
<tr>
<td>MS 3.6.3</td>
<td>Corporate &amp; Business Plan to be consistent with TEO PSA</td>
</tr>
<tr>
<td>MS 4.1.2</td>
<td>Business Plan to be approved by TEO and agreed with DoF</td>
</tr>
<tr>
<td>MS 4.7</td>
<td>Audit Committee to monitor financial and other management controls</td>
</tr>
<tr>
<td>MS 3.3.3</td>
<td>Report to the TEO Sponsor Department on performance, budgets, control and risk management.</td>
</tr>
<tr>
<td>MS 3.5.2</td>
<td>Board to establish strategic Direction of SIB, appoint a CEO, review financial information etc.</td>
</tr>
<tr>
<td>MS 3.5.3</td>
<td>Directors to comply with SIB rules on acceptance of gifts and hospitality</td>
</tr>
<tr>
<td>MS 3.6.3</td>
<td>Prepare Corporate and Business Plans</td>
</tr>
<tr>
<td>MS 3.6.3</td>
<td>Report timely financial info to TEO</td>
</tr>
<tr>
<td>MS 3.6.3</td>
<td>Report to Board on performance and financial results</td>
</tr>
<tr>
<td>MS 3.6.3</td>
<td>Maintain a system of risk management</td>
</tr>
<tr>
<td>MS 3.6.3</td>
<td>Ensure public funds correctly expended</td>
</tr>
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<td>MS 3.6.3</td>
<td>Regularly review compliance with delegated authorities</td>
</tr>
<tr>
<td>MS 3.6.3</td>
<td>CEO to sign accounts, statement of Accounting Officer’s responsibilities, statement on internal control</td>
</tr>
<tr>
<td>MS 3.7.2</td>
<td>CEO to be responsible as Consolidation Officer</td>
</tr>
<tr>
<td>MS 3.7.3</td>
<td>CEO to prepare consolidation information</td>
</tr>
<tr>
<td>MS 4.1.1</td>
<td>Submit draft Corporate Plan to TEO covering 3 years</td>
</tr>
<tr>
<td>MS 4.2.1</td>
<td>Interim Business Plan to be submitted to TEO by March annually</td>
</tr>
<tr>
<td>MS 4.3</td>
<td>Publish Corporate and Business plans on internet</td>
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<tr>
<td>MS 4.6.1</td>
<td>Set up an Audit Committee i.t.o. Cabinet Office Guidance</td>
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<tr>
<td>MS 4.6.1</td>
<td>Set up an Internal Audit function</td>
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<tr>
<td>MS 4.6.3</td>
<td>Periodic quality reviews of Internal Audit</td>
</tr>
<tr>
<td>MS 4.6.4</td>
<td>Audit strategy, periodic audit plans, annual audit report to TEO as soon as possible</td>
</tr>
<tr>
<td>MS 4.8.1</td>
<td>Report frauds to TEO immediately</td>
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<tr>
<td>MS 5.1.1</td>
<td>Publish annual report together with audited annual accounts</td>
</tr>
<tr>
<td>MS 5.1.1</td>
<td>Draft report to be submitted to TEO 2 weeks prior to publication</td>
</tr>
<tr>
<td>MS 5.1.4</td>
<td>Annual report to be filed in the NI Assembly</td>
</tr>
<tr>
<td>MS 5.2.1</td>
<td>Accounts to be audited and submitted to Board for approval</td>
</tr>
<tr>
<td>MS 5.2.1</td>
<td>Accounts to be submitted to TEO for Ministerial approval</td>
</tr>
<tr>
<td>MS 5.2.2</td>
<td>Auditors to send copies of management letters and SIB responses to TEO</td>
</tr>
</tbody>
</table>
Appendix 2  Key Requirements for Financial Policies Arising From the Financial Memorandum

<table>
<thead>
<tr>
<th>FINANCIAL MEMORANDUM REFERENCE</th>
<th>DESCRIPTION</th>
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<tbody>
<tr>
<td>FM 5</td>
<td>Prior written approval from TEO for expenditure not in budget</td>
</tr>
<tr>
<td>FM 6</td>
<td>Use of procurement ‘CoPE’</td>
</tr>
<tr>
<td>FM 9</td>
<td>Obtain advice from CPD for single tender contracts</td>
</tr>
<tr>
<td>FM 11</td>
<td>Annual report on single tender contracts above £5k to TEO</td>
</tr>
<tr>
<td>FM 13</td>
<td>Timeliness in paying bills guidance to be followed</td>
</tr>
<tr>
<td>FM 14</td>
<td>Obtain approval of TEO and DoF prior to entering into novel, contentious or repercussive proposals</td>
</tr>
<tr>
<td>FM 15</td>
<td>Develop a Risk Management Strategy</td>
</tr>
<tr>
<td>FM 17</td>
<td>Adopt and implement policies and practices to safeguard against fraud and theft</td>
</tr>
<tr>
<td>FM 21</td>
<td>Grant-in-Aid application to be done according to need</td>
</tr>
<tr>
<td>FM 46</td>
<td>Framework of levels of remuneration and terms &amp; conditions to be included in Business Plan</td>
</tr>
<tr>
<td>FM 42</td>
<td>Departmental rates for travel</td>
</tr>
<tr>
<td>FM 47</td>
<td>Changes to pension arrangements, redundancy etc to be approved by TEO</td>
</tr>
<tr>
<td>FM 57</td>
<td>SIB shall not lend without prior approval of TEO and DoF</td>
</tr>
<tr>
<td>FM 60</td>
<td>Gifts outside delegated limits require prior TEO approval</td>
</tr>
<tr>
<td>FM 63</td>
<td>Property and finance leases require prior TEO approval</td>
</tr>
<tr>
<td>FM 67</td>
<td>Establishment of subsidiaries require prior approval of TEO and DoF</td>
</tr>
<tr>
<td>FM 69</td>
<td>Investments in traded financial instruments require prior TEO approval</td>
</tr>
<tr>
<td>FM 70</td>
<td>Unconventional financing arrangements require prior TEO approval</td>
</tr>
<tr>
<td>FM 71</td>
<td>Insurance policies other than 3rd party require prior approval of TEO</td>
</tr>
<tr>
<td>FM 72</td>
<td>Written Agreement between SIB and TEO re major losses</td>
</tr>
<tr>
<td>FM 79</td>
<td>Fixed asset register to be maintained</td>
</tr>
<tr>
<td>FM 81</td>
<td>Significant asset disposals require prior TEO approval</td>
</tr>
<tr>
<td>FM 85</td>
<td>Corporate planning regime</td>
</tr>
<tr>
<td>FM 89</td>
<td>Provide info as reasonably required by TEO</td>
</tr>
<tr>
<td>FM 85</td>
<td>Financial reporting to TEO each month</td>
</tr>
<tr>
<td>FM 91</td>
<td>Review banking arrangements every 2 years</td>
</tr>
<tr>
<td>App B 3</td>
<td>Annual Ministerial approval of Enabling consultancy budget required</td>
</tr>
</tbody>
</table>
Appendix 3  Preparation and Approval of Business Cases

For all expenditure greater than £1,500 a business case must be prepared by the relevant budget holder.

SIB has a range of business case templates which are suitable for different types/levels of expenditure. They are listed as:

SIB Business case: **Use of professional services**~ DF1/11/229433

SIB Business case: **Recruiting Staff**~ DF1/12/411516

SIB Business case: **Other expenditure items**~DF1/12/506492

SIB Business case: **Small expenditure** (<5k, not consultancy)~DF1/13/119357

All completed business cases must be passed to the Finance Manager who arranges for these to be brought in front of the Investment Committee. The Investment Committee meets on a regular basis to discuss projects, budget allocation and spend to date. Before presentation to the Investment Committee the Finance Manager checks to ensure there is adequate budget to cover the proposed procurement. All figures stated in the business case must be inclusive of VAT. Business Cases will be returned to the budget holder if this is not clearly stated.

Each business case is reviewed at the Investment Committee meeting; all approved business cases are signed by the Chief Executive Officer, the Legal Director and the Finance Manager and passed back to the budget holder for filing. These must be filed in adherence to the Information Managers filing protocol as the file reference number will be needed by the budget holder when approving invoices in relation to the procurement.

Business cases with cost estimates will be approved in principle and are to be re-submitted once the procurement competition is concluded, for official approval.

Feedback will be given to the relevant budget holder for any unapproved Business Cases. Once the recommendations have been implemented, the Business Case can be re-presented for review.

Please note that under the Management Arrangements section of the Business Case reference must be made and their response documented that SIB’s legal adviser and CPD have been consulted in the proposed procurement method of the expenditure in the case of a single tender.

The Finance Manager will regularly update SIB budget holders on when the Investment Committee meetings are being held so that Business Cases are provided on time.

Once the Business Case has been approved, each budget holder must adhere to the procurement policy above in the tendering and awarding of approved expenditure.
Appendix 4  Post Project Evaluation Form

For all projects (where a Business Case will have been completed – see Appendix 3 above) a Post Project Evaluation Form must be completed by the relevant budget holder.

External expenditures MUST be followed up with a ‘post project evaluation’ form when complete. The two PPE forms are found in HP Records Manager under ‘SIB templates’:

PPE Professional Services- DF1/11/234176
PPE Non-Professional services- DF1/13/411402
Appendix 5  Additional Procurement Guidance

Appendix 6  Mobile Phone/Taxis – Declaration for Private Use

Strategic Investment Board Limited

Re-payment of Personal Calls or Personal Taxi Journeys

Name: ..........................................................  Mobile No. ........................................

<table>
<thead>
<tr>
<th>INVOICE NUMBER</th>
<th>DATE</th>
<th>INVOICE TOTAL</th>
<th>PERSONAL CALL / JOURNEY TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>................</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>................</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>................</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL:** ........................................

**VAT:** ........................................

Payment covers period up to:

Signature of user:

Authorised by:

(Print Authoriser’s Name:)

OR

Email confirmation to the Company Accountant stating:

Please accept this email as confirmation that I have checked the attached spreadsheet and highlighted any personal calls and agree to the subsequent amount being deducted from my next salary payment* / being a cash reimbursement to SIB*

* Delete as appropriate

[Template DF1/12/584520 “Mobile Phone or Taxis – Declaration for Private Use”]
Appendix 7  Use of own vehicle for Official Travel (FY 2016/17)

A7.1  Mileage Allowances

**Standard rate of mileage allowance payable for use of private motor cars:**

All Engine capacities

<table>
<thead>
<tr>
<th>Miles</th>
<th>Allowance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to 10,000</td>
<td>45p</td>
</tr>
<tr>
<td>Over 10,000</td>
<td>25p</td>
</tr>
</tbody>
</table>

**Standard rate of mileage allowance payable for use of private motor-cycles:**

All engine capacities

<table>
<thead>
<tr>
<th>Mileage</th>
<th>Allowance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unlimited</td>
<td>24p</td>
</tr>
</tbody>
</table>

**Standard rate of mileage allowance payable for use of pedal cycle:** 20p

A7.2  Passenger Mileage Allowances

5p per mile for the first passenger carried, plus 5p for each additional passenger.
# Appendix 8  Standard Return Mileage Lists

<table>
<thead>
<tr>
<th>Destination</th>
<th>Lighthouse</th>
<th>Forestview</th>
<th>Castle Buildings</th>
<th>Maze Site</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aldergrove:international airport</td>
<td>40</td>
<td>43</td>
<td>48</td>
<td>35</td>
</tr>
<tr>
<td>Antrim</td>
<td>38</td>
<td>41</td>
<td>45</td>
<td>40</td>
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<tr>
<td>Astrim Board Centre ET41 4DH</td>
<td>41</td>
<td>44</td>
<td>48</td>
<td>42</td>
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<tr>
<td>Armagh</td>
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<td>78</td>
<td>92</td>
<td>58</td>
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<tr>
<td>Ballycastle</td>
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<td>116</td>
<td>120</td>
<td>135</td>
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<tr>
<td>Ballyclare</td>
<td>28</td>
<td>31</td>
<td>36</td>
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<tr>
<td>Ballymoney</td>
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<td>55</td>
<td>50</td>
<td>75</td>
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<tr>
<td>Ballygowan</td>
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<td>18</td>
<td>16</td>
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<td>Ballykelly</td>
<td>130</td>
<td>133</td>
<td>136</td>
<td>132</td>
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<td>8</td>
<td>33</td>
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<td>Belfast - Falls Road W Belfast Part</td>
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<tr>
<td>Belfast - Carlisle House</td>
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<td>5</td>
<td>9</td>
<td>25</td>
</tr>
<tr>
<td>Belfast - Castle Buildings</td>
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<td>Belfast - Central Station</td>
<td>5</td>
<td>8</td>
<td>6</td>
<td>33</td>
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<td>54</td>
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<td>7</td>
<td>33</td>
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<tr>
<td>Belfast - Clan House</td>
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<td>12</td>
<td>7</td>
<td>35</td>
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<td>Belfast - Colin M’Hill Partnership</td>
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<td>13</td>
<td>24</td>
<td>13</td>
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<tr>
<td>Belfast - Coleraine</td>
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<td>13</td>
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<tr>
<td>Belfast - Neill Algar</td>
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<td>9</td>
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<td>34</td>
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<tr>
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<td>16</td>
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<td>3</td>
<td>10</td>
<td>25</td>
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<td>Belfast - Stormont Hotel</td>
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<td>9</td>
<td>1</td>
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<td>101</td>
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<td>Maze Prison Site</td>
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<td>50</td>
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<td>Ravenhill-Belfast</td>
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<td>Strabane</td>
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<td>166</td>
<td>153</td>
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<td>UU Jordanstown</td>
<td>16</td>
<td>23</td>
<td>24</td>
<td>39</td>
</tr>
<tr>
<td>Winsor: Port-Belfast</td>
<td>4</td>
<td>7</td>
<td>12</td>
<td>25</td>
</tr>
</tbody>
</table>
Appendix 9  List of Exempt Buildings

Locations which are deemed to be 5 miles or less from the Lighthouse Building office area, which do not give rise to Daily Subsistence Allowance include:

Post code areas:

<table>
<thead>
<tr>
<th>BT1</th>
<th>BT9</th>
</tr>
</thead>
<tbody>
<tr>
<td>BT2</td>
<td>BT10</td>
</tr>
<tr>
<td>BT3</td>
<td>BT11</td>
</tr>
<tr>
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</tr>
<tr>
<td>BT6</td>
<td>BT14</td>
</tr>
<tr>
<td>BT7</td>
<td>BT15</td>
</tr>
<tr>
<td>BT8</td>
<td>BT17</td>
</tr>
</tbody>
</table>
Appendix 10 Application for Approval to Attend a Conference or Training

Approval to be sought from Chief Executive Officer prior to booking conference. Finance will book the course/conference on behalf of the staff member.

<table>
<thead>
<tr>
<th>Your Name</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Training/conference Details</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Training/conference Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Costs</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Cost of Training/conference (Inc VAT)</td>
</tr>
<tr>
<td>2</td>
<td>Accommodation costs if required (use approx costs)</td>
</tr>
<tr>
<td>3</td>
<td>Flight costs flights if required (use approx costs)</td>
</tr>
<tr>
<td>4</td>
<td>Total costs to attend training/conference (1+2+3)</td>
</tr>
</tbody>
</table>

Reason for attending Training/conference (briefly explain how this course contributes to your role)

<table>
<thead>
<tr>
<th>Approval Signatures</th>
</tr>
</thead>
<tbody>
<tr>
<td>CE Approved (subject to budget availability)</td>
</tr>
<tr>
<td>HR Approval</td>
</tr>
<tr>
<td>Finance Approved</td>
</tr>
<tr>
<td>Date</td>
</tr>
</tbody>
</table>

[Template DF1/10/368361 “SIB - Application for Approval to Attend a Conference or Training”]
Appendix 10.1 Application for Approval to Purchase a Book

Approval must be sought from the Finance Manager or Deputy Finance Manager in advance of any purchase.

<table>
<thead>
<tr>
<th>Your Name</th>
<th>........................................................................................................</th>
</tr>
</thead>
<tbody>
<tr>
<td>Details &amp; Reason for Purchase</td>
<td>........................................................................................................</td>
</tr>
<tr>
<td>Purchase Date</td>
<td>........................................................................................................</td>
</tr>
<tr>
<td>Costs</td>
<td>£</td>
</tr>
<tr>
<td>A. Cost of Book (Inc VAT)</td>
<td>........................................................................................................</td>
</tr>
<tr>
<td>Approval Signature</td>
<td>........................................................................................................</td>
</tr>
<tr>
<td>Finance Approved (signed)</td>
<td>........................................................................................................</td>
</tr>
<tr>
<td>Name and Position (printed)</td>
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</tr>
<tr>
<td>Date</td>
<td>........................................................................................................</td>
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</table>

Template FI1/19/22821 “SIB - Application for Purchase of a Book”
## Appendix 11 SIB Hospitality Register

The SIB Hospitality Register takes the following format. The live register is in HP Records Manager at **DF1/07/110098**.

<table>
<thead>
<tr>
<th>Date of Event or Gift Offered</th>
<th>Offered to</th>
<th>Offered From</th>
<th>Description of Offer</th>
<th>Reason for Offer</th>
<th>Details of Contracts - current or potential</th>
<th>Est. / actual value of offer £</th>
<th>Action Taken i.e. Accepted / Declined / Returned</th>
<th>Entered by</th>
<th>Entered Date</th>
<th>File Ref. (if any)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Issued: 12-Nov-18
Appendix 12  Authorisation of Official Hospitality Expenditure

Strategic Investment Board Limited

A12.1 Request for Prior Authorisation of Event

<table>
<thead>
<tr>
<th>Name:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date of Event:</td>
</tr>
<tr>
<td>Venue:</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Business Purpose of Event:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Names of Attendees:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Planned Number of Attendees:</th>
</tr>
</thead>
</table>

I certify that:
- The hospitality is required to further the government or taxpayer’s interests.
- The hospitality expenditure will deliver value for money.
- No more than half of the attendees will be Public Sector employees or, if this is not the case, that the event is covered by the specific exceptions in the SIB Financial Policies & Procedures Manual.
- I understand that only expenditure of less than £30 per head, of which no more than 33% may be for alcoholic drinks, will be reimbursed.

<table>
<thead>
<tr>
<th>Applicants Signature:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Authorised by:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chief Executive / Authorised Person (Delete as appropriate and print name below)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Authorising Signature:</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Date Authorised:</th>
</tr>
</thead>
</table>
## A12.2 Authorisation of Expenditure from Hospitality Budget

<table>
<thead>
<tr>
<th>Type of hospitality: (delete as applicable)</th>
<th>Refreshments at Business Meeting</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Breakfast / Lunch / Dinner</td>
</tr>
<tr>
<td>Other: (specify)</td>
<td></td>
</tr>
</tbody>
</table>

### Expenditure Claimed £

| Food & Non-alcoholic Drinks:             |                                  |
|-----------------------------------------|                                  |
| Alcoholic Drinks:                        |                                  |

**Sub-Total A:**

### Number of Attendees – B

| Cost per Head (A/B): £                  |                                  |
|-----------------------------------------|                                  |

### Room Hire:

| Other (specify):                        |                                  |
|-----------------------------------------|                                  |
| VAT:                                    |                                  |

**Sub-Total C:**

**Grand Total (A + C):**

---

I certify that:

- This expenditure was authorised in advance.
- No more than half of the attendees were public sector employees or, if this is not the case, that the event is covered by the specific exceptions in the SIB Financial Policies & Procedures Manual.
- The expenditure on food and drink was less than £30 per head.
- Expenditure on alcoholic drink was less than 33% of the total bill.

### Applicants Signature:

### Date of Claim:

### Reimbursement Authorised by:

CEO or Authorised Person (print name)

### Authorising Signature:

<table>
<thead>
<tr>
<th>Date:</th>
<th></th>
</tr>
</thead>
</table>

Both Parts A12.1 and A12.2 of this form **must** be submitted before expenditure can be reimbursed.

[Template: DF1/10/368356 “SIB - Form for Authorisation of Hospitality”]
# Appendix 13  Acceptance of Hospitality Claim Form

(Part 1 to be completed by recipient – part 2 to be completed by the Chief Executive Officer)

<table>
<thead>
<tr>
<th>Authorisation (✔)</th>
<th>Offer:</th>
<th>Accepted:</th>
<th>Declined:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of recipient:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Name of ultimate recipient if not as above (i.e. if gift or hospitality is passed on to someone else):</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Date of offer:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Who made the offer:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Description of offer:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Why was the offer made:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Estimated / actual value of offer:</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Was the offer accepted or declined? (✔)  

<table>
<thead>
<tr>
<th>Accepted:</th>
<th>Declined:</th>
</tr>
</thead>
</table>

Is there a current / potential contract with the donor? (✔)  

<table>
<thead>
<tr>
<th>Yes</th>
<th>No</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

If yes provide details.  

Signed: ............................................................  

(Date:............................................. )

(Signature of recipient)
## Gift/Hospitality Form (Part 2)

<table>
<thead>
<tr>
<th>Authorisation (✅) -</th>
<th>Offer:</th>
<th>Accepted:</th>
<th>□ DECLINED:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reasons why approval has/has not been granted:</td>
<td>..........................................................</td>
<td></td>
<td></td>
</tr>
<tr>
<td>..........................................................</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>..........................................................</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Is gift being returned? If so, a letter should be issued.</td>
<td>..........................................................</td>
<td></td>
<td></td>
</tr>
<tr>
<td>..........................................................</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>..........................................................</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Has the gift been used or disposed of? If so give details.</td>
<td>..........................................................</td>
<td></td>
<td></td>
</tr>
<tr>
<td>..........................................................</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>..........................................................</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Has the gift been donated to a nominated charity?</td>
<td>..........................................................</td>
<td></td>
<td></td>
</tr>
<tr>
<td>..........................................................</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>..........................................................</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Has the Gifts and Hospitality register been updated?</td>
<td>..........................................................</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Signed: ..................................................................................  
(Signature of Chief Executive Officer)  
Date: ..........................................................

[Template: DF1/12/593248 “SIB - Acceptance of Hospitality Claim Form”]
Appendix 14 Checklist for proposed expenditure greater than £1,500 and for single tenders

Please ensure that your Business Case addresses the following.

<table>
<thead>
<tr>
<th></th>
<th>Have you prepared a Business Case for all expenditure over £1500 or single tender?</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.1</td>
<td>Have you used the approved Business Case template?</td>
</tr>
<tr>
<td>1.2</td>
<td>Do all figures included in the Business Case state that they are inclusive of VAT</td>
</tr>
<tr>
<td>1.3</td>
<td>Have you included that one of the options is “Do Nothing”?</td>
</tr>
<tr>
<td>1.4</td>
<td>Business Cases can only be prepared for a single consultant. If more than one consultant is to be procured have you a separate business case for each?</td>
</tr>
<tr>
<td>1.5</td>
<td>Have you clearly identified who will manage the proposed expenditure?</td>
</tr>
<tr>
<td>1.6</td>
<td>Have you clearly identified how the proposed expenditure will be funded?</td>
</tr>
<tr>
<td>1.7</td>
<td>Have you obtained Central Procurement Division guidance and clearly stated its response in the business case? (Your Business Case will be rejected if this is not clearly stated)</td>
</tr>
<tr>
<td>1.8</td>
<td>Have you liaised with the SIB Legal Director, taken his advice on board and clearly stated this in the Business Case?</td>
</tr>
<tr>
<td>1.9</td>
<td>Have you attached copies of the correspondence and final advice from Central Procurement Division and/or the SIB Legal Director as back-up to the above?</td>
</tr>
<tr>
<td>1.10</td>
<td>If a single tender option is proposed, have you stated convincing reasons why this is the preferred method and considered what your response will be if challenged by other suppliers?</td>
</tr>
<tr>
<td>1.11</td>
<td>Even if single tender is the preferred option, points 1.5, 1.6 and 1.7 are still relevant – have you included these in the Business Case?</td>
</tr>
<tr>
<td>1.12</td>
<td>Have you signed and dated the Business Case?</td>
</tr>
<tr>
<td>1.13</td>
<td>Have you passed the Business Case to the SIB Finance Manager for presentation to the Investment Committee?</td>
</tr>
</tbody>
</table>

2. Once the Business Case is approved, have you done the following?

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2.1</td>
<td>Received the appropriate business case back from the finance manager?</td>
</tr>
<tr>
<td>2.2</td>
<td>Have you passed the approved Business Case to the SIB Information Manager for filing and obtained a Business Case reference number so that you can state this on all invoices relating to the Business Case?</td>
</tr>
</tbody>
</table>

3. If Central Procurement Division or another body is managing the procurement process, have you created and given to the SIB Information Manager a file note stating where the records are kept? (NB this note should include the HP Records Manager record references).

4. If SIB is managing the procurement process, have you considered the following?

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>4.1</td>
<td>Requested Central Procurement Division to manage the process instead?</td>
</tr>
<tr>
<td>4.2</td>
<td>If the procurement process is managed by SIB have you adhered to all the criteria in Appendix 15 “SIB Managed Procurement Checklist” on page 77?</td>
</tr>
</tbody>
</table>
5. No matter who is managing the procurement process, have you given to the SIB Information Manager for filing the signed Letter of Appointment/Engagement and the Contract?

6. If SIB is managing the contract, have you done the following?

6.1 Has the contract been extended and, if so, was a Business Case prepared and approved for the contract extension?

6.2 If one or more contracts were extended, do any of them now include unrelated work and, if so, has this been approved by the Investment Committee?

7. At the end of the contract, have you completed a Consultancy Evaluation Form using the approved template, DF1/11/234176 “Consultancy Evaluation Form Template” and given this to the SIB Information Manager for filing?
### Appendix 15 SIB Managed Procurement Checklist

<table>
<thead>
<tr>
<th></th>
<th>If the procurement process is managed by SIB have you adhered to the following?</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.1</td>
<td>Has the competition been advertised in three local newspapers?</td>
</tr>
<tr>
<td>1.2</td>
<td>Are all details of firms expressing interest recorded for follow-up queries of clarification?</td>
</tr>
<tr>
<td>1.3</td>
<td>Are EO1 evaluation systems in place before documents are issued to market?</td>
</tr>
<tr>
<td>1.4</td>
<td>Are evaluation methods open and fair?</td>
</tr>
<tr>
<td>1.5</td>
<td>Have bidders been told evaluation criteria in advance?</td>
</tr>
<tr>
<td>1.6</td>
<td>Are all the letters to unsuccessful bidders issued?</td>
</tr>
<tr>
<td>1.7</td>
<td>Are debriefs offered and granted?</td>
</tr>
<tr>
<td>1.8</td>
<td>Have the minimum number of tenders been sought in accordance with the value of the contract?</td>
</tr>
<tr>
<td>1.9</td>
<td>Are tender times realistic?</td>
</tr>
<tr>
<td>1.10</td>
<td>Are all queries relating to procurement issued to all bidders where appropriate?</td>
</tr>
<tr>
<td>1.11</td>
<td>Does an independent group receive the tenders and are they held securely to avoid possible feedback to the market place?</td>
</tr>
<tr>
<td>1.12</td>
<td>Are received tenders dated and signed by independent staff?</td>
</tr>
<tr>
<td>1.13</td>
<td>Are tenders opened by two authorised members of staff?</td>
</tr>
<tr>
<td>1.14</td>
<td>Are tender details recorded on an action sheet?</td>
</tr>
<tr>
<td>1.15</td>
<td>Are qualifying letters and incomplete details recorded?</td>
</tr>
<tr>
<td>1.16</td>
<td>Do both officers initial and date tenders and other documents and sign and date record form?</td>
</tr>
<tr>
<td>1.17</td>
<td>Are the assessment panel records on file showing the decision making process?</td>
</tr>
<tr>
<td>1.18</td>
<td>Was evaluation carried out properly against the advertised criteria?</td>
</tr>
<tr>
<td>1.19</td>
<td>Are price and quality criteria assessed separately and then combined?</td>
</tr>
<tr>
<td>1.20</td>
<td>Has the person who approves the assessment panel recommendation being appointed</td>
</tr>
<tr>
<td>1.21</td>
<td>Are contract documents issued with the letter of acceptance?</td>
</tr>
</tbody>
</table>
### 1.22 If the tender was submitted more than 90 days ago, has the price been confirmed?

#### 2 If expenditure is above/near the EC Thresholds have you ensured the following?

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>2.1</td>
<td>Projects have not been under-estimated to avoid EC Thresholds?</td>
<td></td>
</tr>
<tr>
<td>2.2</td>
<td>Has desegregation been used to avoid EC Thresholds?</td>
<td></td>
</tr>
<tr>
<td>2.3</td>
<td>Are “Official Journal of the European Union” (OJEU(^1), formerly the OJEC) processes being properly applied?</td>
<td></td>
</tr>
<tr>
<td>2.4</td>
<td>Was Procurement Initiation Notice (PIN) issued?</td>
<td></td>
</tr>
<tr>
<td>2.5</td>
<td>Was a contract notice issued?</td>
<td></td>
</tr>
<tr>
<td>2.6</td>
<td>Were all the OJEU time scales adhered to?</td>
<td></td>
</tr>
<tr>
<td>2.7</td>
<td>Were competitions locally advertised?</td>
<td></td>
</tr>
<tr>
<td>2.8</td>
<td>Were contract award notices issued?</td>
<td></td>
</tr>
</tbody>
</table>

#### 3 If expenditure is procured under a framework agreement, is it...

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>3.1</td>
<td>Still Valid in terms of time and volume of work already commissioned?</td>
<td></td>
</tr>
<tr>
<td>3.2</td>
<td>Is the work commissioned consistent with the scope of the framework?</td>
<td></td>
</tr>
<tr>
<td>3.3</td>
<td>Have you documented how the form was selected from others on the framework?</td>
<td></td>
</tr>
<tr>
<td>3.4</td>
<td>If one supplier was appointed directly have you documented the basis?</td>
<td></td>
</tr>
<tr>
<td>3.5</td>
<td>Was a reasonable time period granted for the mini-competition?</td>
<td></td>
</tr>
<tr>
<td>3.6</td>
<td>Was each supplier formally invited in writing and were formal tenders returned by a fixed time/date?</td>
<td></td>
</tr>
<tr>
<td>3.7</td>
<td>Were all framework suppliers given equal opportunity?</td>
<td></td>
</tr>
<tr>
<td>3.8</td>
<td>Were unsuccessful suppliers debriefed?</td>
<td></td>
</tr>
</tbody>
</table>

---

\(^1\) See Official Journal of the European Union, online editions in PDF format [http://europa.eu.int/eur-lex/lex/JOIndex.do](http://europa.eu.int/eur-lex/lex/JOIndex.do)
EU Procurement Thresholds

EU procurement rules set out detailed procedures for the award of contracts with value equal or above certain thresholds by contracting authorities (and certain utility companies). Details of the thresholds, applying from 1st January 2018 are given below. Thresholds are net of VAT

<table>
<thead>
<tr>
<th></th>
<th>Supplies</th>
<th>Services</th>
<th>Works</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central government authorities, as listed in Schedule One</td>
<td>£118,133</td>
<td>£118,133</td>
<td>£4,551,413</td>
</tr>
<tr>
<td>Other public sector contracting authorities</td>
<td>£181,302</td>
<td>£181,302</td>
<td>£4,551,413</td>
</tr>
<tr>
<td>Light touch regime for services</td>
<td>N/A</td>
<td>£615,278</td>
<td>N/A</td>
</tr>
<tr>
<td>Subsidised services contracts</td>
<td>N/A</td>
<td>£181,302</td>
<td>N/A</td>
</tr>
<tr>
<td>Small lots</td>
<td>£65,630</td>
<td>£65,630</td>
<td>£820,370</td>
</tr>
</tbody>
</table>

For further information visit:


Schedule 1 lists central government bodies subject to the World Trade Organisation’s (WTO) Government Procurement Agreement (GPA). These thresholds will also apply to any successor bodies. Where an entity listed in this Schedule is succeeded by another entity, which is itself a contracting authority, the successor entity shall be deemed to be included in this Schedule.
# Appendix 16 SIB Managed Procurement Templates

<table>
<thead>
<tr>
<th>SIB Managed Procurement Templates</th>
</tr>
</thead>
<tbody>
<tr>
<td>DF1/16/182822 Part 1 Tender letter</td>
</tr>
<tr>
<td>DF1/16/182825 Part 2 Instructions to Tenderers Services</td>
</tr>
<tr>
<td>DF1/16/182827 Part 3A Standard conditions of Contract for Services</td>
</tr>
<tr>
<td>DF1/16/182829 Part 3B Supplementary Standard conditions of Contract for Services</td>
</tr>
<tr>
<td>DF1/16/182817 Part 4 Specification</td>
</tr>
<tr>
<td>DF1/16/182818 Part 5 Pricing Schedule</td>
</tr>
<tr>
<td>DF1/16/182819 Part 6 Forms and Certificates</td>
</tr>
</tbody>
</table>
Appendix 17 Expenditure Flowcharts

Following Business Case Approval
How much do you anticipate the proposed total expenditure to be?

Less than £5000

Obtain one/two oral quotations

Raise purchase order and obtain COO/CEO approval. Pass approved PO to Finance

Procure preferred Consultant/Supplier – give copies of quotes to Information Manager for filing.

Fig 2

£5000 – £30,000

Follow CPD advice to Clients and Staff on Procurements of Goods and Services below £30,000 (Link attached at Appendix 18)

Signed Business Case and tender documents returned to Adviser for filing

Approved?

Yes

£30,000 or more, but less than EU Thresholds

Publicly advertised tender competition via CPD

Ensure Information Manager obtains copies of all necessary documentation

Figure 1: Authorisation of Expenditure
Tender documents required for filing:
1. File note for all oral quotations.
2. Copies of all written quotations.
4. File note if the highest scoring tender/lowest quote is not selected, documenting reason for the decision.

Appointment of Consultant/supplier documents required for filing:
1. Copy of Terms of Reference for the study/consultancy
2. Proposal or tender from the consultant;
3. Business Case/Justification sheet detailing the reason/basis for undertaking the study/consultancy should be completed.
4. File notes supporting the decision to appoint and the agreed terms and conditions;
5. Letter(s) of appointment/engagement, including their terms;
6. Reports of any meetings held with the consultant/supplier during the course of the assignment together with copies of any interim/final reports provided by the consultants/suppliers;
7. File notes in support of any evaluation/assessment of the report including the payment of the final fee; and
8. In the event that the total cost of providing the services exceeds the original estimate and/or contract cost, a note is prepared and signed off by the Chief Operating Officer.

After completion of a contract the following documents are required for filing:
1. Consultancy Evaluation Form

Figure 2: Documentation
Goods from an order less than £50

- Obtain delivery docket, check goods, note any damages/shortages on docket and sign as received. Pass to Finance

Goods/service from an order greater than £50 but less than £10,000

- Obtain delivery docket if relevant, otherwise, e-mail finance as confirmation when service is completed.

Goods/Service from an order greater than £10,000

- Send monthly update to Finance of goods received not yet invoiced

Invoice received in

- Match to delivery docket if relevant and to signed Purchase Order

Match to signed delivery

- Obtain budget holder approval for payment of invoice

Obtain second authorisation to adhere to Accounting Officer financial delegation

Invoice received in Finance

- Match to signed business case.

Budget holder to state business case reference number to which the expenditure relates and sign the invoice as approved for payment.

Figure 3: Receipt of goods and Services
Appendix 18 CPD Advice to Clients and staff on the Procurement of Goods and services below £30,000

When clicked, the link below will take you to CPD advice and steps to follow on the procurement of goods and services below £30,000. On the links and actions button on the top right of the screen choose documents and this will take you to the word document produced by CPD.

“CPD Advice to Clients and Staff on the Procurement of Goods and Services below £30,000”