



|   |   |  |                             |
|---|---|--|-----------------------------|
| Issue Date:<br><b>August 2007</b>   | Effective Date:<br><b>August 29, 2007</b> | Responsible Agency:<br><b>Comptroller General/Financial Operations</b> | Directive No:<br><b>811</b> |
| Chapter:<br><b>Control of Expenditures</b>  |   |  |                             |
| Directive Title:<br><b>EXTENDING AND ACCEPTING HOSPITALITY, GIFTS AND TOKEN GIFTS</b> |   |  |                             |

## 1. POLICY

The provision and acceptance of hospitality, gifts and token gifts by GN personnel is permitted in the interest of facilitating GN business and representing the GN with appropriate courtesy.

## 2. DIRECTIVE

Ministers, Deputy Heads and delegates may extend and accept hospitality, gifts, and token gifts as provided for in this directive. Public officers may accept token gifts where appropriate.

Entertainment allowances, where provided to public officers, are not subject to this directive.

### 2.1. Provision of hospitality, gifts and token gifts

- 1) Provision of hospitality should be limited to significant public or internal GN occasions such as conferences, dedications, award presentations, ceremonies, exhibitions, commemorations, and working circumstances in which it is appropriate to extend hospitality to participants.
- 2) Formal or elaborate meals, paid entertainment and gifts should not be provided unless very special hospitality or the giving of gifts is appropriate, e.g., at events involving senior government visitors, or as provided for in the Human Resources Manual sections related to Long Service and Retirement Awards.
- 3) Alcoholic beverages should only be charged to an appropriation in exceptional circumstances. Approval is required from the Minister or Deputy Head.

- 4) Exemptions may be made with approval from the Minister or Deputy Head. Approval is to be made on an individual occurrence basis. This authority may not be delegated.
- 2.2. Authorization and payment for hospitality, gifts and token gifts
- 1) Ministers, Deputy Heads and their duly authorized delegates may have expenditure authority for hospitality, gifts, and token gifts. The expenditures must be charged to the hospitality code, and identify the recipient(s). All other public officers require advance authorization to make such expenditures.
  - 2) Every contract to purchase goods and services for hospitality, gifts and token gifts must be administered in accordance with the Government Contract Regulations and all other applicable directives in this manual.
- 2.3. Hospitality, gifts and token gifts extended to public officers
- 1) The provision of hospitality and gifts by the GN to public officers is not allowed, however exceptions may be appropriate in the following situations:
    - a) Where it is permitted in the Human Resources Manual for events such as Retirement and Long Service Awards;
    - b) In certain working situations:
      - i) Meals may be provided to staff within regular employment when it is practical and economical to require staff to work through meal times, e.g., at “working lunches”; and,
      - ii) Refreshments (non-alcoholic beverages, snacks, etc) may be provided to staff within regular employment, when the work is performed outside the normal work location of the majority of the participants, e.g., at staff conferences.
  - 2) Expenses for staff social events and gifts to staff must not be charged to an appropriation, except as permitted by the Human Resources Manual, or as approved by a Minister, Deputy Minister or delegate.
  - 3) Hospitality extended by parties outside the GN:
    - a) Public officers shall not accept hospitality or a gift that could be perceived as influencing or rewarding their public function, except



for gifts or benefits of small value, under \$100 (\$400 for members of the Legislative Assembly), which are received as a result of business protocol, or that normally accompany the duties or responsibilities of the employee, or unless it is extended to all interested parties, e.g., all parties participating at a conference.

- b) Ministers, Deputy Heads and their duly authorized delegates and service contractors may accept gifts on behalf of the Government but the benefit of such gifts must accrue to all of the people of Nunavut.

#### 2.4. Exceptions

Any variance from this Directive must be justified for audit purposes by the responsible expenditure officer, whose written explanation must be attached to the related financial documents. The variance must be approved in accordance with Sec. 2.1.4 of this Directive.