

Hospitality & Gifts Policy

1 PURPOSE

The provision of hospitality can result in significant benefits to Donegal Education and Training Board and it is appropriate and necessary in certain circumstances. In line with best practice, Donegal ETB seeks to manage these necessary expenses in an open and transparent manner to ensure value for money and safeguarding the use of public funds. Therefore, the purpose of this Policy is to:

- Ensure consistency and transparency in relation to expenditure on Hospitality.
- Ensure appropriateness in the provision of Hospitality.
- Guide and protect the claimant and authoriser through the provision of broad principles and a more detailed code of conduct.

2 SCOPE

Hospitality & Gifts (H&G) Policy and procedures apply to all individuals, including employees, students, contractors and visitors providing hospitality on behalf of the ETB, in Ireland or abroad, and seeking reimbursement from Donegal ETB regardless of the funding source (core, self-financing etc.).

It also includes guidelines on gifts/ tokens of appreciation.

It does not include attendance by Members and/or Officers at functions associated with training courses or conferences. Expenditure at such events is subject to approval of the Board's/DES normal Travel and Subsistence Rates in a separate Travel Policy.

Receipt of gifts is comprehended by the ETB Code of Ethics.

3 DEFINITIONS

For this Policy, Hospitality refers to **meals, beverages, light refreshments and entertainment of any type provided out of public funds held by Donegal ETB**. The following items are **not** considered to fall within the definition of Hospitality:

- Meals and/or refreshments offered as an integral part of a formal Board, Committee or staff meeting or training event
- Light refreshments provided as a social courtesy to:
 - Board Members before or after a meeting of the ETB
 - Members of interview/selection boards in the course of their working day
 - Participants and guests at awards/prize giving ceremonies
 - Official visitors to ETB Offices/Schools/Centres
 - Meetings with external agencies / individuals.

4 RESPONSIBILITIES OF CLAIMANTS AND AUTHORISERS

4.1 RESPONSIBILITY OF CLAIMANTS

It is the responsibility of every ETB representative to act in a reasonable manner when entertaining on behalf of Donegal ETB. Employees, students, and visitors must always take care to ensure that their actions do not leave the ETB open to questioning or potential criticism. Expenditure on Hospitality & Gifts must not be excessive, and should always stand up to public scrutiny.

4.2 RESPONSIBILITY OF AUTHORISERS

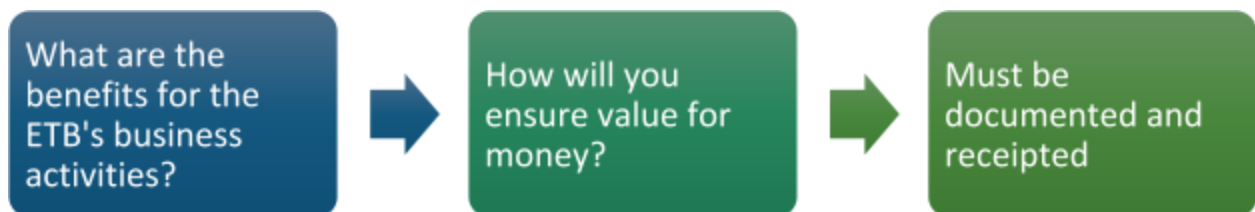
The Chief Executive and the Senior Management Team are responsible for ensuring the Hospitality & Gifts policy is complied with, for authorising all hospitality expense claims from their area, and for being satisfied with the necessity of the H&G expenditure. The expense claim must have all receipts attached.

It is important that the authoriser can satisfy him/herself, and others, that the level of hospitality offered was appropriate and reasonable and not excessive. Any H&G expenditure over **€100** must be pre-approved by the authoriser. It is a matter for each authoriser, should they wish to set a lower pre-approval threshold within their area of responsibility.

The CE must authorise all Hospitality expenditure by members of the Senior Management Teams.

5 GUIDELINES

Expenditure on corporate hospitality and events is subject to the high standard of accountability and should promote appropriate standards of conduct by public sector employees. The guiding principles for Members and Officers to aid decision making when planning, authorising and paying such expenses are:



- Expenditure must be for business purposes only. There must be a clear benefit for the Board's business activities and the State;
- Expenditure must be prudent, display value for money and where required use a procurement process;
- Expenditure documentation must be available for analysis by both internal and external audit;
- It is recognised, however, that the cost of attendance at business functions arranged by third parties is generally a set price per person or per ticket cost. Donegal ETB accepts that circumstances may be outside the control of the employee in such cases.
- Receipts must be submitted.

5.1 ETB BUSINESS

- ETB employees should refer to the ETB Travel Policy with regard to taxi expenses and travel incurred in the course of ETB work.

5.2 DINING

- Employees are strongly encouraged to conduct social events on Donegal ETB property. It is recommended that internal conference and dining facilities should be considered as a first choice for providing hospitality to guests, particularly when numbers are relatively small.
- Otherwise, meals should be taken at the most reasonably priced restaurant fitting the occasion and, if available, a fixed or limited choice menu at a set price is recommended.
- When hosting ETB guests and where Hospitality is necessary, the number of Donegal ETB representatives in attendance should be kept at a minimum.
- Receipts for dining alone will not be reimbursed unless as part of a legitimate business trip.
- Credit Card receipts on their own do not represent adequate audit evidence to support the expenditure incurred. A till receipt must be provided. All Hospitality venues must provide receipts.
- If a staff/ board member has a meal charged against official corporate expenses, that representative is not entitled to claim a subsistence allowance.

5.3 ALCOHOL

- Alcohol is generally not provided at ETB functions. If required in certain circumstances advance CE Approval is required.
- Discretion should be exercised in the pre-approved purchase of alcohol at ETB-related functions.
- Non-alcoholic beverages should be widely available when alcohol is being served.
- All ETB premises, as well as other premises that are rented or used by ETB programmes, are to be alcohol free except for functions authorised by the CE in advance.
- No alcoholic drinks will be served at ETB events involving Under 18s.

6 GIFTS AND PRESENTATIONS

The following guidelines apply to making presentations and giving gifts on behalf of the ETB. The recommended values of gifts are between €50-€100 and any gifts that exceed the limit of €100 will require pre-approval by the CE or their nominee. This applies to the following circumstances:

- The purchase of a gift voucher as a token of appreciation to a guest speaker
- The purchase of a token gift presented to a member of staff to mark his/her retirement. This presentation may take place once a year at a function hosted by the ETB.
- All other gifts and presentations that are purchased out of ETB funds are subject to prior authorisation by CE/Director/ Principal or Centre Manager / Budget Holder.
- Presentations that are considered personal to an individual staff or Board Member are not authorised for reimbursement from ETB funds.

7 EXCEPTIONAL ITEMS REQUIRING PRE-APPROVAL

Exceptional situations may occur when it is most appropriate to provide hospitality on behalf of Donegal Education and Training Board at weekends or during holiday periods. In the interests of transparency, such arrangements require the pre-approval of the Chief Executive.

All information on how to process a reimbursement claim can be obtained from the Finance Section of Donegal ETB.

8 REPORTING AND AUDIT

- All H&G must be analysed correctly on the Reimbursement Claim Form and charged to the correct Budget and General ledger Code.
- All H&G Claims must be approved by the CE/Director/ Principal/ Centre Manager / Budget Holder as appropriate.
- Any invoices received from a supplier for the provision of H&G should be authorised by CE / Director/ Principal / Centre Manager / Budget Holder prior to submission to Creditors for payment.
- H&G is subject to regular audit by any of the following: Internal Audit, C & AG, ESF Auditors and other external funding agencies.
- The CE / Director / Principal / Centre Manager / Budget Holder will be held responsible for authorising any H&G Claims which are not in compliance with the H&G Policy.

9 IMPLEMENTATION AND REVIEW

This Policy will be reviewed tri-annually by the Senior Management Team in line with best practice, or in the light of changes in legislation and guidance from sources such as Internal Audit, C&AG, the Department of Education and Skills and the Department of Public Expenditure & Reform.

The date of implementation is **Monday 8th April 2019**, which is the date of adoption by Donegal Education and Training Board.

This policy will be reviewed in May 2020