

Hospitality, Entertainment & Gifts Policy

1 INTRODUCTION

The provision of hospitality and entertainment can result in significant benefits to Dublin and Dun Laoghaire Education & Training Board (DDLETB) and it is appropriate and necessary circumstances. In line with best practice, Dublin and Dun Laoghaire 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. Similar benefits can accrue to the organisation in respect of the related area of making of presentations and gifts on behalf of DDLETB. The Hospitality, Entertainment & Gifts policy and procedures apply to all individuals, including employees, students, contractors.

2 PURPOSE

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.

3 DEFINITIONS

For the purpose of this policy, the following definitions will apply;

Hospitality: The provision of reasonable meals, beverages and light refreshments provided to staff and/or third parties as sustenance exclusively in the course of the working day. It is provided at a DDLETB location or somewhere adjacent to a DDLETB premises or location. This includes but is not limited to staff meetings, interview boards, Board meetings, presentation and award nights etc.

Entertainment: The provision of meals, beverages and general entertainment to staff and/or third parties at any time or location. The refreshments provided may be more substantial in nature, typically they are provided off site and in a social setting. The discourse of the meeting, though work related is not exclusively work related.

Gifts & Presentations: Reasonable tokens of appreciate for services rendered.

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4 SCOPE

This policy and related procedures apply to all individuals, including employees, students, contractors and visitors providing hospitality or entertainment on behalf of the ETB, in Ireland or abroad, and seeking reimbursement from Dublin and Dun Laoghaire ETB regardless of the funding source.

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

5 WHO MAY AUTHORISE?

The following are approved authorisers under each discrete heading:

Nature of expense	Approver
Hospitality (greater than €100)	<ul style="list-style-type: none"> ▪ Chief Executive; ▪ Senior Management Team; ▪ Principals; ▪ Training Centre Managers; ▪ Deputy Principals; ▪ Assistant Principal Officers; ▪ Assistant Training Centre Managers; ▪ Regional Youthreach Co-ordinator; ▪ Youth Development Officer.
Entertainment (less than €500)	<ul style="list-style-type: none"> ▪ Chief Executive; ▪ Senior Management Team; ▪ Principals; ▪ Training Centre Managers;
Entertainment (greater than €500)	<ul style="list-style-type: none"> ▪ Chief Executive.
Gifts (greater than €100)	<ul style="list-style-type: none"> ▪ Chief Executive

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6 RESPONSIBILITIES OF CLAIMANTS AND AUTHORISERS

6.1 RESPONSIBILITY OF CLAIMANTS

It is the responsibility of every ETB representative to act in a reasonable manner when provide hospitality of entertaining on behalf of Dublin and Dun Laoghaire 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 must not be excessive and should always stand up to public scrutiny.

6.2 RESPONSIBILITY OF AUTHORISERS

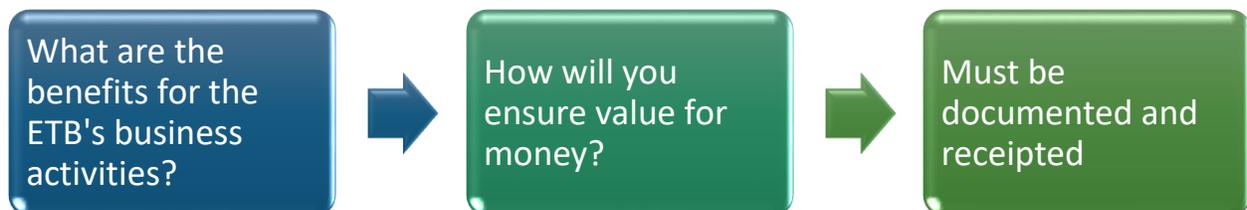
The nominated authorisers are responsible for ensuring the Hospitality, Entertainment & Gifts policy is complied with, for authorising all hospitality expense claims from their area, and for being satisfied with the necessity of the H&G expenditure. The expense claim must have all receipts attached.

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

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

7 GUIDELINES

Expenditure on corporate hospitality and entertainment 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. Dublin and Dun Laoghaire ETB accepts that circumstances may be outside the control of the employee in such cases.

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- Receipts must be submitted

7.1 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

7.2 DINING (ENTERTAINMENT)

- Employees are strongly encouraged, where possible, to conduct social events on Dublin and Dun Laoghaire ETB property.
- 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, the number of Dublin and Dun Laoghaire 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.

7.3 ALCOHOL (ENTERTAINMENT)

- Alcohol is generally not provided at ETB functions. If required in certain circumstances advance CE Approval is required.
- Discretion should be exercised in the 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 authorised functions.
- No alcoholic drinks will be served at ETB events involving Under 18s

8 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 to coincide with one of its board meetings.

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- The purchase of a token gift presented to outgoing Board members when the Board’s five-year term of office expire
- All other gifts and presentations that are purchased out of ETB funds are subject to prior authorisation by CE/Director/ Principal or Centre Manager
- Presentations that are considered personal to an individual staff or Board member are not authorised for reimbursement from ETB funds.

Receipt of gifts is comprehended by the ETB Code of Ethics

9 EXCEPTIONAL ITEMS REQUIRING PRE-APPROVAL

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

All information on how to process a reimbursement claim can be obtained from the Finance Department.

10 REPORTING AND AUDIT

- All expenditures comprehended by this policy must be analysed correctly on the reimbursement claim form and charged to the correct code.
- It must be approved by the appropriate party in all instances.
- Any invoices received from a supplier should be authorised by CE/Director/ Principal/ Centre Manager prior to submission to Creditors for payment.
- All such expenditures are subject to regular audit by any of the following: Internal Audit, C & AG, ESF Auditors and other external funding agencies.
- The approver will be held responsible for authorising any H&G claims which are not in compliance with the H&G policy

11 IMPLEMENTATION AND REVIEW

This policy will be reviewed tri-annually by the Senior Management Team in line with best practice, or in 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 17/09/2018, which is the date of adoption by Dublin and Dun Laoghaire Education and Training Board.

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