



Waterford and Wexford Education and Training Board

Hospitality Gifts Policy

Document Reference Number	C8	Document developed by	ETBI
Revision Number	001	Document approved by	Board of WWETB
Approval Date	3/01/2017	Responsibility for implementation	Governance & Compliance
Next Revision Date	Annually	Responsibility for review and audit	Governance and Compliance



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Purpose

The provision of hospitality can result in significant benefits to Waterford and Wexford Education and Training Board (WWETB) and it is appropriate and necessary in certain circumstances. In line with best practice, WWETB 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.

Scope

The policy and procedures apply to all individuals, including employees, students, contractors and visitors providing hospitality on behalf of WWETB, in Ireland or abroad, and seeking reimbursement from WWETB 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.

Definitions

For this policy, Hospitality refers to meals, beverages, light refreshments and entertainment of any type provided out of public funds held by WWETB. 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 (e.g. tea, coffee, biscuits/scones, soup, sandwiches, cold plate, finger food) 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 WWETB offices/schools/centres.



Responsibilities of Claimants & Authorisers

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

The Chief Executive and the Senior Management Team are responsible for ensuring the Hospitality policy is complied with, for authorising all H&E expense claims from their area, and for being satisfied with the necessity of the H&E 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 hospitality and gifts expenditure over **€100** must be preapproved 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 Team.

Guidelines on ETB Business

Expenditure on corporate hospitality and events is subject to the high standard of accountability and should reduce the risk of either misconduct or perception of misconduct by public sector employees. The guiding principles for Members and staff 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 if possible, 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. WWETB accepts that circumstances may be outside the control of the employee in such cases
- Receipts must be submitted.
- Taxis to and from functions are reimbursable only if attending for WWETB business in an official capacity
- Employees should be reimbursed for business-related meals with other WWETB employees when dining with them on a business trip or necessary out of office meeting.

ETB Dining

- Employees are strongly encouraged to conduct social events on WWETB property. It is recommended that internal conference and dining facilities should be considered as a first choice for entertaining 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 WWETB guests and where hospitality is necessary, the number of WWETB 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 an allowance under Travel & Subsistence provisions.
- Alcohol is generally not provided at WWETB functions. If required in certain circumstances advance CE approval is required. Discretion should be exercised in the purchase of alcohol at WWETB-related functions
- Non-alcoholic beverages should be widely available when alcohol is being served
- All WWETB premises, as well as other premises that are rented or used by WWETB programmes, are to be alcohol free except for authorised functions
- No alcoholic drinks will be served at WWETB events involving Under 18s.

Gifts & Presentations

The following principles apply to making presentations and giving gifts on behalf of WWETB. 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 WWETB to coincide with one of its Board Meetings
- The purchase of a token gift presented to outgoing Board members when the Board's five-year term of office expires
- All other gifts and presentations that are purchased out of WWETB 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 WWETB funds.

Acceptance of Gifts & Favours

Employees of WWETB may not accept gifts or favours, in whatever form, which could place them in a compromising situation. As a guideline, it is suggested that the value of gifts accepted should not exceed €50. It is acceptable for these gifts to be included in workplace raffles, social club activities, charity donations etc.

Should gifts or favours be offered then the following rules must be observed:

- cash or cash vouchers should not be accepted by any employee
- Seasonal gifts of a small value may be accepted provided;
 - The gift is unsolicited
 - Not more than two such gifts may be accepted in a year from any one provider
 - Details of gifts received are notified at once to the employees' principal/manager who should maintain a register of such gifts.

Entertainment by suppliers and contractors is acceptable within normal commercial criteria as follows:

- A meal may be accepted within Ireland (but may not include residential stay)
- A ticket for a sports or other public entertainment event within Ireland.



Should unsolicited gifts be received, that cannot be accepted, and in order not to embarrass or cause offence, it is recommended that these gifts be acknowledged to the provider. A letter should be sent offering to return the gift or alternatively offered to a charity and that such donation would be acknowledged by the recipient charity and sent to the original gift provider. (Template letter available from principal/manager)

Exceptional Items Requiring Pre-Approval

Exceptional situations may occur when it is most appropriate to entertain on behalf of WWETB at weekends or during holiday periods. In the interests of transparency, such arrangements require the pre-approval of the authoriser.

Reporting & Audit

- All hospitality and gifts must be analysed correctly on the Reimbursement claim form and charged to the correct code.
- All hospitality and gifts claims must be approved by the CE/Director/ Principal/ Centre Manager as appropriate.
- Any invoices received from a supplier for the provision of hospitality and gifts should be authorised by CE/Director/Principal/Centre Manager prior to submission to Creditors for payment.
- Hospitality and gifts are subject to regular audit by any of the following: Internal Audit, C&AG, ESF Auditors and other external funding agencies.

Implementation & Review

This policy will be reviewed 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.