

KCETB POLICY NAME:
KCETB Hospitality and Gift Policy

POLICY CONTROL SHEET			
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02/06/2016	Initial Guidelines		Cynthia Deane
17/02/2021	Internal Audit	Policy instead of Guidelines	Liam Scott

Kilkenny and Carlow Education and Training Board

Hospitality and Gift Policy



etb

Bord Oideachais agus Oiliúna
Chill Chainnigh agus Cheatharlach
*Kilkenny and Carlow
Education and Training Board*

INTRODUCTION

The provision of hospitality by Kilkenny and Carlow Education and Training Board (KCETB) is an appropriate and necessary as part of the ETB's business from time to time. Expenditure on corporate hospitality and events is subject to the high standard of accountability which the Government and the public expect from the ETB.

In line with best practice, KCETB seeks to manage such expenditure in an open and transparent manner to ensure value for money and to safeguard the use of public funds.

These guidelines formalise KCETB's current practices and procedures for the provision of hospitality.

1. PURPOSE

The purpose of these guidelines is to:

- Ensure consistency and transparency in relation to expenditure on hospitality
- Ensure appropriateness in the provision of hospitality
- Assist and protect Board members and staff by providing principles and procedures for hospitality.

2. DEFINITION

For the purpose of these guidelines, hospitality refers to meals, refreshments and gifts provided out of KCETB funds to anyone be they a public servant or official, representative of a public or private body or organisation, or a private individual.

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 (eg 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 ETB offices/schools/centres.

3. SCOPE

The hospitality guidelines and procedures apply to all employees providing hospitality on behalf of KCETB.

4. RESPONSIBILITY FOR AUTHORISING EXPENDITURE

All expenditure on hospitality in the ETB offices must be authorised in advance by the Chief Executive. In schools and centres, the principal/centre manager is responsible for ensuring the hospitality guidelines are complied with, for authorising all hospitality related expenditure in their area, and for being satisfied with the necessity of the expenditure. A record must be kept to include the following information:

- Purpose/details of the event
- Date and location of the hospitality
- Expenditure details.

It is important that the person authorising the expenditure satisfies him/herself, and others, that the level of hospitality offered is appropriate and reasonable.

5. GUIDELINES

The guiding principles for ETB Members and Officers are as follows:

- Expenditure on hospitality must be for business purposes only and where there is a clear benefit for the ETB's business activities and the State;
- Expenditure must be properly documented;
- Expenditure must display value for money;
- Expenditure must be reasonable and documentation available for both internal and external audit;
- Each event where hospitality is offered must be authorised, planned and organised with due regard for accepted standards of appropriateness
- Where a meal (i.e. other than *light refreshments* as defined in par 2 above) is provided as part of a meeting or other event, the subsistence allowance payable to a Board member or staff member for this event is reduced accordingly
- Alcohol must not be bought from ETB funds
- Hospitality expenditure should be kept as low as possible; the scale of provision should be appropriate to the occasion and the participants. (The limits set out in Department of Finance CL 25/2000 offer guidance in this regard – see Appendix 1 for details.)

6. GIFTS AND PRESENTATIONS

The following guidelines apply to making presentations and giving gifts on behalf of the ETB:

- A modest token gift is presented to a member of staff to mark his/her retirement. The presentation takes place once a year at a lunch/dinner hosted by the ETB to coincide with one of its bi-monthly meetings
- A small token gift is 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 ETB funds are subject to prior authorisation by CE/Principal or Centre Manager
- Presentations that are considered personal to an individual staff or Board member are not authorised for reimbursement from ETB funds.

7. ACCEPTANCE OF GIFTS

The following guidelines apply to the receiving of gifts other than stated in par 6 above. An Employee may not solicit or accept, directly or indirectly from any person, firm or association, anything of economic value such as a gift, gratuity or favour which might reasonably be interpreted as being of such nature that it could affect his/her impartiality in dealing with the donor.