



## Hospitality Policy

### **Scope**

This policy applies to all CETB staff at all official functions and events (either offsite or on CETB premises) at which hospitality is provided by or on behalf of the ETB.

All expenditure on corporate hospitality by employees must be in accordance with the requirements of this policy.

### **Purpose**

This policy sets out the ETB's procedure and compliance when planning official functions/ceremonies.

### **Definitions**

**Corporate Hospitality** means events attended by Members and/or Officers of the CETB at which food, beverages and/or entertainment is provided and for which the cost of attendance is borne by CETB.

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.

### **Guiding Principles**

As part of the Board's business activities it may be appropriate to hold offsite events. 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 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 if possibly, 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. CETB accepts that circumstances may be outside the control of the employee in such cases.

### **Official Hospitality for Business Meetings**

Official hospitality is:

- the provision of food, drinks (excluding alcoholic beverages) and/or entertainment to a person in the course of doing business on behalf of CETB or
- offering common courtesy to a person doing business with the ETB or who is of relevance to the ETB.

The appropriate level of official hospitality will depend on the particular circumstances at the time and should only be used according to the aforementioned guiding principles.

### **How many and who should attend official functions**

The number of Members and Officers attending official functions should be restricted to those who will be able to advance the Board's business interests or where the Board will benefit from their attendance. Generally, the number of Members and Officers attending should be proportionate to external representation.

### **Working Meals**

Generally, working meals that are appropriate to the occasion may be considered official hospitality where:-

- The meal is for the purpose of transacting official ETB business during the meal; or
- There are cost advantages in continuing a full day meeting through the normal meal break.

### **External Venue Provision**

When expenditure is incurred on external venues eg hotels, every effort in advance should be pursued so that the use of ETB premises is explored for suitability in order to ensure value for money is achieved.

### **Other Hospitality**

Other types of expenditure considered reasonable as official hospitality expenditure for Members and Officers include:-

- Tea/Coffee, morning tea or similar for visitors;
- Breakfast/Lunch/Dinner involving official visitors;
- Light refreshments provided for internal meetings, conferences, workshops, seminars (*excluding* the purchase of alcoholic drinks); or
- Attendance at an official function for which a charge is made.

Provision of hospitality/reciprocating hospitality when attending conferences or meetings should be consistent with the principles for expenditure outlined above.

In circumstances where the Board is hosting a conference or official meetings, costs associated with receptions would be considered as part of the overall expenditure for the events.

**Purchase of Alcohol**

In relation to promotional events such as official opening ceremonies, prize giving/award ceremonies, launches etc, the provision of alcoholic beverages must be pre-approved by the Chief Executive.

**Payment of subsistence expenses to staff or Board Members**

If a staff/board member has a meal charged against official entertainment expenses, that representative is not entitled to claim an allowance under the Travel and Subsistence provisions.

**Exceptional Business Circumstances**

The Chief Executive may exercise discretion in any matter not covered herein but only in exceptional circumstances.

**Review**

This policy will be subject to review in accordance with the ETB's needs and/or where it is necessary to do so due following recommendations from internal/external audit or DES.

Signed:  (Cathaoirleach)

Signed:  (Príomh Oifigeach)

Date: 29<sup>th</sup> June 2015