

Entertainment and Hospitality Policy

Policy Overview

Description of the Policy

This policy describes the process that is to be followed for staff in compliance with its Entertainment and Hospitality Policy.

Purpose and Objectives of the Policy

BIM seeks to manage any expenditure on hospitality and entertainment in an open and transparent manner to ensure value for money while safeguarding the use of public funds and to ensure no opportunity for any conflict of interest can arise.

The purpose of this policy is to provide guidelines for reasonable expenditure for various categories of hospitality and entertainment, so that BIM staff are clearly informed about their responsibilities regarding the receipt of gifts, hospitality, or entertainment benefits. The policy also seeks to provide consistency and transparency in relation to expenditure on hospitality and entertainment, and to ensure appropriateness in the provision of hospitality and entertainment.

Scope of the Policy

This policy applies to all BIM Staff.

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Hospitality and Entertainment Policy

Description

This policy describes the process that is to be followed for staff.

Purpose of the Policy

BIM seeks to manage any expenditure on hospitality and entertainment in an open and transparent manner to ensure value for money while safeguarding the use of public funds and to ensure no opportunity for any conflict of interest can arise.

The purpose of this policy is to provide guidelines for reasonable expenditure for various categories of hospitality and entertainment, so that BIM staff are clearly informed about their responsibilities regarding the receipt of gifts, hospitality, or entertainment benefits. The policy also seeks to provide consistency and transparency in relation to expenditure on hospitality and entertainment, and to ensure appropriateness in the provision of hospitality and entertainment.

Scope of the Policy

This policy applies to all BIM Staff.

Giving or receiving corporate gifts, hospitality, preferential treatment, or benefits which might appear to affect the ability of the donor or the recipient to make independent judgement on business transactions should be avoided. The Code of Practice recommends that public bodies like BIM should establish mechanisms to address and manage this fundamental integrity issue.

This policy applies to all hospitality and entertainment benefits received by BIM staff in the course of BIM's business. BIM implements a staff wellbeing programme which is neither hospitality nor entertainment in any of its activities.

Objectives

The objectives of this policy are to ensure:

- Consistency and transparency in relation to expenditure on hospitality and entertainment.
- Appropriateness in the provision of hospitality and entertainment.
- Staff are clearly informed about their responsibilities regarding the receipt of gifts, hospitality, or entertainment benefits.
- No opportunity for any conflict of interest to arise.

- Any such activities are managed in an open and transparent manner to ensure value for money and to safeguard the use of public funds.

Definition

For the purpose of this policy, hospitality and entertainment refers to any meals, lunches, breakfasts, beverages, light refreshments, and/or entertainment of any type provided and paid for by BIM irrespective of the funding source.

This expenditure must be underpinned by the following principles:

- necessary and exclusively for the business of the BIM,
- of benefit to BIM,
- properly documented and pre-approved, and
- managed in consistent and cost-effective manner.

It is the responsibility of every BIM employee to act in a responsible manner when providing or accepting hospitality and entertainment.

BIM does not encourage any other forms of entertainment. Approved expenses can be reimbursed to a staff member that incurred the cost.

Policy

It is BIM policy that hospitality and entertainment is not provided as a matter of course by the organisation. Hospitality expenditure should be deliberate, planned, and necessary for the promotion/operation of BIM business.

It is also policy that all expenditure on hospitality and entertainment be properly documented and available for review by both internal and external audit including the Comptroller & Auditor General.

Gifts and Hospitality

Under no circumstances should gifts be received, where the staff member or members of their family have a vested interest in the benefactor business. Connected persons include a spouse, parent, partner, brother, sister, child or step-child, or a body corporate with which the staff member is associated.

Small Gifts

Staff may accept a Christmas gift of small value – a bottle of wine/spirits is a typical example – provided:

- The gift is unsolicited.

- Not more than one gift is accepted in a year unless distributed by the company through random selection.
- Details of gifts received are notified at once to the staff's line manager.

Small gifts received by a staff in excess of one per annum must be forwarded to the Line Manager who will collect all such gifts and distribute them by way of raffle amongst the full staff at Christmas time.

Entertainment of staff by suppliers or customers is acceptable within normal commercial criteria. These are defined as follows:

- A meal may be accepted by a staff member at a local venue (but this must not include a residential stay).
- A ticket for a sports event or other public entertainment at a local venue may be accepted but not more than once from any single source in a year.
- Under no circumstances may cash or cash/gift vouchers be accepted.
- If foreign travel is necessary to investigate products or services, BIM will authorise and pay for the trip.
- Supplier's offers of foreign travel and/or hotel should not be accepted.
- Staff acting in a personal capacity, or on behalf of a club or society in BIM, should not solicit or request a gift, donation, support or sponsorship from suppliers/contractors of goods or services to BIM or from customers of BIM.
- Unsolicited gifts, donations or sponsorship should only be accepted on behalf of a club or society in BIM with prior line manager's approval and then only if it could reasonably be viewed as not contributing to the giving of preferential treatment to the donor.

These examples are intended as guidelines to help make sensible decisions. Most cases will be obvious. However, if doubt still exists direction should be sought from the Director of Corporate Services or the Finance Manager.

Large Gifts

Where a question of the giving of a gift to people or organisations doing business with BIM arises, the approval of the CEO, Director of Corporate Services or Finance Manager or their delegated nominee should be sought beforehand. Gifts of this kind must be a token and should be less than €250 in value.

Entertainment Expenditure

Entertainment expenses incurred on client or staff will be dealt in line with the Department of Finance Circular 25/2000, in relation to official entertainment. 'Entertainment' refers to any circumstance where the

consumption of food and other expenses incurred for the purpose of staff recreational activities or entertainment.

Expenditure on the provision of entertainment should be that any entertainment provided is in the direct interests of BIM. Additionally, BIM staff should avoid the provision of entertainment, which might affect or appear to affect the ability of the donor or the recipient to make an independent judgement on business transactions involving BIM.

Financial Limits for Dinner, Lunches, and Receptions

The following limits are the maximum costs to be incurred on hospitality per person when entertaining externally:

Limits per Person

Dinner

CEO or Staff deputising for the CEO	€51.00
All other Staff	€45.00

Lunch

CEO or Staff deputising for the CEO	€39.00
All other Staff	€33.00

Reception

Reception	€13.00
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Approved limits are fully inclusive of value added tax, service charges and room other charges.

Ratio of Guests to Staff

Generally there should be no more than two staff members per one external guest attending any meal which is to be funded by BIM.

Gratuities

Where a meal is hosted offsite the maximum gratuity which should be paid is 10%, and the overall amount including the tip should not exceed the limits above.

Where the gratuity is already included on the bill it is not deemed appropriate to include an gratuity in excess/additionally to this.

Categories of Hospitality & Entertainment

Meetings

Provision of light refreshments or a working lunch may be deemed necessary where some attendees are external to BIM or where the duration or timing of the meeting is such that it is in the interest of efficiency for food to be provided.

Business Lunches and Meals

BIM recognises that the provision of business lunches/meals for guests is sometimes essential to the business of the organisation. Examples of official guests would include representatives from other organisations or businesses, guests invited to assist in the development of new programmes, business, political and community leaders, partners involved in EU and other projects and other similar meetings. In these cases, the limits set out above will apply.

BIM staff should not claim a subsistence rate where BIM has made a payment for an official business lunch or meal.

Client Business Development Expenses

As part of our seafood development activities, exceptionally it may be necessary for the CEO and BIM Business Unit Directors, in the course of their work, to incur expenditure with clients or business contacts (i.e. provision of meals/beverages). Expenditure in this regard must be appropriate to the circumstances and can be claimed through receipted expenses through the BIM Travel & Subsistence System. These expenses should be entitled "Client Expenses" as they form part of our work in doing business. Details of the event and number of participants must be set out on the Client Business Development Expenses form. All expenditure under this category must be approved in advance of being incurred. A separate general ledger code is in place for this.

Evening Entertainment/Meals

Evening Entertainment/Meals should only be incurred in situations where deemed wholly necessary to carry out BIM business. A full explanation of attendees and nature of the event/meal should be documented and must stay within the entertainment policy limits.

Interviews

Interviews which require interviewers to remain in situ for a lengthy period of time may require light refreshments and/or lunch to be provided. Provision of hospitality for external interviewers is at the discretion of the HR Manager.

Conferences and Workshops

Generally where conferences or workshops are hosted by BIM it may be necessary to provide refreshments/food to participants. Where it is deemed appropriate it is the responsibility of the event organisers to ensure the fee paid by participants includes provision for this. If no fee is paid the costs must stay within the rates set out above.

In-House Training

In general, where training is provided to staff in-house, as with a normal working day staff will be responsible for their own meals unless the training runs through lunch. Provision of lunch for an external trainer(s) is at the discretion of the budget holder/approval of HR.

Lunch and Learn

For Lunch and Learn events where training/upskilling is provided to staff over lunchtime, a paper bag lunch will be provided to staff within the limits set out above.

Larger Conferences and Extensive Events

For larger hospitality events, the CEO and Director of Corporate Services should be contacted to seek advice.

Authorisation of Expenditure

Pre-Approval

All entertainment (insofar as is practical) should be pre-approved by the relevant line manager. Approvals will only be made by Directors for staff of lower grades and by CEO for Director-incurred entertainment costs. In all cases, if entertainment expenditure is likely to exceed €250, pre-approval by CEO is required.

All requests to extend entertainment should be accompanied by supporting documentation. This documentation should include:

- a written request for permission to extend entertainment and the type, scale and cost of the proposed entertainment; and
- a list of the guests, their employing organisation and the rationale for invitation.

Entertainment expenses will be paid strictly on receipt of vouched expenditure.

Post-Approval

All BIM entertainment expenditure must be finally approved by CEO, regardless of who has pre-approved such expenditure. Where entertainment is not pre-approved, claims should contain sufficient details to allow the authoriser to determine the benefits of the entertainment extended.

All claims must show:

- the names of all BIM staff in attendance:
- the names of all other attendees together with the name of the organisation they represent; and
- detailed receipts must be provided in all instances; credit/laser card receipts on their own are insufficient.

Subsistence claims will be appropriately reduced where entertainment is simultaneously provided by BIM or another State Agency.