

Cwm Taf Morgannwg University Health Board (CTMUHB) Gifts, Hospitality, Honoraria and Sponsorship Form

It is a requirement that staff advise CTMUHB if they accept or are offered any gifts, hospitality or sponsorship in accordance with CTMUHB's Standards of Behaviour Framework Incorporating Declarations of Interest Gifts, Hospitality & Sponsorship Policy. Once approved by the Service Group /ILG Director of Executive Director the form should be forwarded to the Assistant Director of Governance & Risk for inclusion in the Register of Gifts, Hospitality and Sponsorship.

Please Note: This form should be used to seek the approval to accept any gifts, hospitality or sponsorship **PRIOR to acceptance.**

Please Note: Tax Implications of Honoraria:

i) Honoraria received for work undertaken during CTMUHB hours

When appropriate authorisation has been granted to permit an employee to be involved in activity outside their normal contract during CTMUHB hours, any honoraria paid must be received back to the CTMUHB revenue budget to reimburse CTMUHB for the employee's time.

To ensure good governance, the honoraria must be paid into a revenue budget that is not managed by the employee who has provided their services during CTMUHB time.

To avoid personal tax implications, the CTMUHB employee is urged to request the Honoraria is paid directly to CTMUHB. This is then seen as reimbursement to CTMUHB to cover the loss of employee time, and not honoraria. This money will then be transferred into the CTMUHB revenue budget. The CTMUHB employee who has undertaken the work must not be the budget holder for the budget receiving the funds in lieu of the honorarium due to a conflict of interest.

*If the employee receives the honoraria directly and then reimburses the CTMUHB, the employee **remains liable for the payment of both tax and NIC**, regardless of the final destination of the honoraria.*

ii) Honoraria received for work undertaken in an individual's own time (out of normal working hours or on authorised annual leave)

*Individuals are **personally liable for the payment of both tax and NICs** on any honoraria payments received.*

If such an employee wishes to suggest a donation may be made to the CTMUHB Charity in lieu of an honoraria, this must be received into the Charity's general fund and it is then for the Charity Trustees to determine how the donated funds should be used. The basic principle being that the employee giving their own time should have no influence over how the donation is then used and therefore lessens the risk of this being interpreted as being of any benefit to them as 'income' in any sense.



Full Name:		Position:	Department:
Gift: <input type="checkbox"/> Hospitality: <input type="checkbox"/> Sponsorship: <input type="checkbox"/> Honorarium <input type="checkbox"/>		Accepted: <input type="checkbox"/> Declined: <input type="checkbox"/>	
Event Details including location (if applicable):			
Start Date of Event: (If Applicable)		End Date of Event: (If Applicable)	
Description: (Including course title, fees, travel, accommodation etc.)			
Sponsor/Donor: (Name & address of organisation/company/individual)			
Are you aware of any current or future commercial relationship with the provider of the gift/hospitality/ sponsorship/ honorarium?			
Exact/Approximate Value:			
Travel	£		
Accommodation	£		
Meals/Refreshments	£		
Conference/Registration Fees	£		
Other (please specify)	£		
Study Leave Required? Yes <input type="checkbox"/> No <input type="checkbox"/>		Has a Study Form Been Completed? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Annual Leave Required? Yes <input type="checkbox"/> No <input type="checkbox"/>			
<ul style="list-style-type: none"> I declare that the information given on this form is true and complete to the best of my knowledge. I understand that action may be taken against me if I make a false statement. I consent to the disclosure of relevant information on this form for the purposes of fraud prevention, detection and investigation. I understand this information will be available for public inspection. 			
Signature of Applicant:		Date:	
Approved by (Director/Executive Director): Print Name : Signature:		Date:	

Please return the fully completed approved declaration to:
[CTM Corporate Governance@wales.nhs.uk](mailto:CTM_Corporate_Governance@wales.nhs.uk)

For Corporate Governance Team Completion Only	
Recorded on Register of Gifts, Hospitality & Sponsorship: Print Name : Signature:	Date: