



Gift & Hospitality Policy

Purpose:	The Gift & Hospitality Policy provides details of the principles to be applied when organising and authorising gift and hospitality expenditure on behalf of DKIT.
Circulation:	This document is available for all staff to review and will be published on the Institute's website.
Policy Author:	Finance Office
Policy Owner:	Vice President for Finance, Resources & Diversity
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Purpose and scope

This policy is based on Circular letters, regulations and guidelines issued from time to time by the Department of Public Expenditure and Reform (DPER), Revenue or such other Government Departments/Authorities authorised to issue such Circulars in respect of gift and hospitality expenses. It shall apply to any person who may be required to provide hospitality that is ultimately paid or reimbursed by the Institute, irrespective of funding source.

Whilst recognising the importance of hospitality, it is prudent for the Institute to apply limits and restrictions to ensure that it is applied when necessary, is not excessive and provides value for money.

The policy outlines the Institute's approach in general terms and so is not expected to cover every possible situation.

Hospitality refers to the provision of meals, entertainment or gifts to a number of stakeholders. The provision of light snacks and refreshments is not deemed hospitality but instead catering. Generally speaking (not an absolute rule) hospitality involves the use of the facilities of an outside organisation such as a hotel or conference centre.

Compliance

Compliance with the Gift & Hospitality Policy is periodically checked by the Finance Office irrespective of the level of authorisation on a Travel, Subsistence & Expenses claim or purchase order. Non-compliance should be brought to the attention of the relevant Budget Holder, and direct Senior Executive Manager, in the first instance in addition to being brought to the attention of the Vice President for Finance, Resources & Diversity. A note of all instances of non-compliance and approved exceptions will be held on record for audit purposes.

Provision of hospitality

Whilst the Institute recognises that providing hospitality to guests is important, a reasonable approach should be taken and numbers attending meals should be limited. Irrespective of the funding source, all payments made by the Institute are deemed to be public funds and this should be borne in mind when offering hospitality. Hospitality should in general only be provided for events or occasions hosting predominately external persons and numbers attending events should be kept to a minimum.

Approval

Each member of staff shall require approval of any gift (over the value of €50.00) or hospitality expenses (in line with the procurement of any goods and services). This approval will generally be provided by way of approval of a Purchase Order on Agresso. It is the responsibility of the staff member organising the event to ensure all costs are forecasted for and PO's are raised in advance, in sufficient time to manage budgets, in line with the Corporate Procurement Plan.

As part of the annual budgeting process, Budget Holders should be cognisant of hospitality expenses anticipated to be incurred by their team in the budget year. Whilst it is not always practicable to be cognisant of all possible hospitality expenditure that might arise during the year, it is the responsibility of the Budget Holder to ensure there is sufficient budget in place to cover the cost of any claim under this policy.

In all instances, approval for the provision of any type of gift or hospitality being provided on behalf of the Institute must be received from one of the following:

<u>Person providing gift/hospitality</u>	<u>Authorisation</u>
President	Any Vice-President
Member of the Executive Board	President
Head of Department	Relevant Head of School
Central Service Managers / Head of Function	Relevant Vice President
All other staff assigned to a department	Relevant Head of School / Head of Department
All functional area staff	Relevant Vice President / Head of Function
Staff spending on non-departmental budgets	Relevant Budget Holder
Governing Body Members	Secretary to the Governing Body

Staff events

On-campus catering for staff events such as meetings, seminars and presentations by staff are a normal business expense and are considered *catering* rather than hospitality.

Student Clubs & Societies events

Student events, such as catering for student clubs or society events, are a normal expense of those clubs and societies and are considered *catering* rather than hospitality.

Exhibitions, conferences & other events

It is recognised that certain events, such as exhibition launches, conferences and other events will, in some instances, require hospitality to be provided to guests. Where food, outside small snacks, will be provided, the significant majority of those attending should be external to the Institute.

Staff social events

Hospitality for off-campus staff-only events such as staff Christmas parties, summers BBQ's, staff retirement parties or other such events cannot be paid for, or reimbursed by the Institute (irrespective of funding source).

Alcohol

In general, the Institute does not reimburse staff for alcoholic drink bills, either by invoice or refund. Any claim which includes alcohol is automatically referred to the President for review and possible non-approval.

Provision of gifts

In certain instances, it may be appropriate to provide a gift to a visitor to the Institute or whilst visiting other people in other institutions. In general gifts should be 'tokens' (i.e. not in excess of €50.00) and should be representative of the Institute, region or country as appropriate. The provision of smaller items such as branded merchandise at events, conferences and seminars is not considered a gift provided they are low value items (pens, pads, cups etc.)

Approved exceptions

In rare and exceptional circumstances, where a claim for hospitality is being submitted that does not comply with this Policy, the claim will be referred to the President for approval.

Claiming hospitality expenses

Invoices and expense claims submitted for hospitality expenses should adhere to the principles of this Policy and must be:

- approved by the relevant Budget Holder as per the authorisation list above
- incurred wholly necessarily & exclusively for business purposes
- vouched by a detailed receipt / invoice. A credit card or debit card receipt will not suffice
- submitted no later than 60 days after the expense has incurred, unless accompanied with email approval from the Vice President for Finance, Resources & Diversity if submitted after the 60 day timeframe

It is the responsibility of the relevant Budget Holder to ensure that all claims comply with this policy and that all documentation to support the claim has been submitted.

Incorrect or incomplete expense claims must be returned to the Claimant, together with review comments for rework and resubmission.

Reimbursement of hospitality expenditure through Core Portal expenses

Hospitality and entertainment expenditure incurred directly by staff will be reimbursed through the staff Core Portal expenses system subject to the terms of this Policy and the Travel, Subsistence & Expenses Policy available on the Institute website.

Direct payment to restaurants

In some instances, hospitality expenditure will be processed through the normal procurement process rather than through staff expenses. In such cases, the Budget Holder responsible for authorising hospitality expenditure must ensure that these guidelines are followed and that bookings are made in accordance with this policy. The cost of tips in restaurants will not be paid by the Institute.

Receiving gifts & hospitality

Employees must comply with the Institute's Code of Conduct in relation to receiving gifts & hospitality.

Employees must not solicit gifts, hospitality, preferential treatment or benefits for personal gain. The receipt of gifts and hospitality by employees will be governed by the highest standards. The term 'gift' includes any benefit which is given to an employee free of charges or at less than its commercial value. Employees must report any gifts received with a value in excess of €50.00 (fifty euros) to the Vice President for Finance, Resources & Diversity, and their Line Manager, who will maintain a gift register for all employees. This gift register will be shared by the Vice President for Finance, Resources & Diversity with the Executive Board on a periodic basis.

Gifts received by the Institute remain the property of the Institute. Receipt of hospitality that constitutes normal courtesies in student, business and community relations is acceptable.

Employees must not accept cash, cheques or any vouchers that may be exchanged for cash, regardless of the amount from external parties.

Other relevant policies

The following policies can be viewed on the Institute website:

- Code of Conduct
- Travel, Subsistence & Hospitality Policy
- Corporate Procurement Plan