



Gifts, Hospitality, Entertainment and Sponsorship Policy

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Gifts, Hospitality, Entertainment and Sponsorship Policy

1.0 Purpose of the Policy

1.1 This Gifts, Entertainment and Sponsorship Policy (hereafter “The Policy”), describes the circumstances in which it is deemed reasonable and appropriate, in accordance with Government guidelines and best practice, to incur costs relating to entertainment of University staff, students, stakeholders, etc. and those circumstances when it is appropriate to accept and/or grant hospitality, gifts and sponsorship while on university or subsidiary company business.

1.2 In addition to the detailed guidance below, the Code of Conduct for DCU Employees Section 5 (1) (ii) and (iii) may be viewed at <https://www.dcu.ie/policies/codes-conduct> as it sets out further guidance on gifts and entertainment.

2.0 Scope of Policy

2.1 The policy relates to the Dublin City University (DCU) and its subsidiary companies.

2.2 In this document the term ‘DCU’ should be taken to include any of the following organisational areas:

- School / Faculty
- Department
- Research Centre
- Institutes
- Subsidiary Company of the University.

3.0 Gifts

For the purpose of this policy, a gift is broadly defined as anything that is given to employees for which the recipient employee does not pay fair market value, either as a result of a relationship with a particular party or because the employee is a public figure. Gifts offered by personnel of different organisations vary widely and may include material goods, services, promotional premiums, travel and accommodation for business or vacation purposes, tickets to sporting or cultural events, and on-going discounts not generally or readily available to the public at large.

3.1 Employees in receipt of gifts

3.1.1 Employees are responsible for ensuring that they maintain the highest standards when involved in dealings with outside individuals, agencies or companies. As such, employees and/or their family members should never solicit or accept personal advantages or gifts of material value from firms or persons where such gifts or advantages arise directly or indirectly as a result of the employee’s association with DCU.

3.1.2 Any gift, other than a modest token of nominal value, offered to an employee should be courteously declined.

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- 3.1.3 Gifts of modest token of nominal value that are generally considered as common business or social courtesies where such are designed to build understanding and goodwill among business partners, are acceptable only as long as they are reasonable in type, frequency and value. In this context, during the traditional gift giving seasons, gifts of modest value may also be accepted, where refusal to accept might give offence.
- 3.1.4 DCU staff members shall not by virtue of their official dealing with a supplier, accept on their own or family's behalf, any special facility, or discount on a private purchase or service, from a supplier.
- 3.1.5 When an employee is a guest in another country and if the gift is being offered as part of a public occasion it is normally appropriate to accept the gift on behalf of DCU. In such situations, where the gift is not of nominal value, the employee should report the gift to their department head and give it to the University if requested to do so.
- 3.1.6 Employees can accept promotional items of limited value, such as inexpensive pens, calendars, mugs etc. that bear a company's name.
- 3.1.7 Employees should generally not accept cash, gift cheques or any vouchers that may be exchanged for cash. However, it is recognised in some circumstances staff may receive a book token or other voucher in thanks for a guest presentation or similar activity. In those circumstances, the value of such tokens must not exceed €250.
- 3.1.8 A gift which exceeds these criteria should be returned with a polite explanation stating that acceptance of the gift is not permitted under DCU policies.
- 3.1.9 Employees who are in doubt about the appropriateness of accepting a gift should first consult with their relevant Head of School, Dean, Department Head or senior manager.

3.2 Employees giving gifts

- 3.2.1 Employees should not give any gift to any director, executive, official or employee of any supplier, customer or any other organisation if doing so would influence or could potentially give the appearance of improperly influencing the organisation's relationship with DCU.
- 3.2.2 Employees may give a gift of a nominal value once it falls within the parameters set out in this Policy in relation to receiving gifts and the same financial and practical guidelines apply.
- 3.2.3 There are occasions when it is appropriate for a gift to be presented to visitors to DCU or on the occasion of DCU staff visiting other organisations. In such circumstances such gifts should be of nominal value. Such gifts are available in the DCU merchandise stores or online at <https://www.dcu.ie/campusstore> . Where it is proposed to give a gift of material value, any such gift must have the approval of a member of the DCU Senior Management team.

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3.3 The use of Gift Cards

On certain occasions it may be considered appropriate to issue a gift card to an employee. The issuing of such gift cards must have a valid business reason and be approved in advance by Head of School, Dean or Department/Unit Head or Senior Manager. Gift Card expenditure will be reviewed as part of the normal employee expense review process and must be in line with other University policies and procedures. If further clarifications are required, please contact the Finance Office.

4.0 Hospitality and Entertainment

For the purpose of this policy, Hospitality and Entertainment is defined as “The provision of meals, beverages, gifts or entertainment of any type to any person or group of individuals”.

4.1 Hospitality and Entertainment provided by DCU

- 4.1.1 Expenditure on staff entertainment will not arise regularly. However, it is accepted that there will be occasions when modest entertainment expenditure is appropriate. Such expenditure should be proportional to the occasion.
- 4.1.2 Entertainment of visitors to the DCU campus should only take place where such entertainment is appropriate or where there is a clear business purpose to the visit.
- 4.1.3 Where entertaining takes place the number of staff attending from DCU should be kept to an appropriate minimum.
- 4.1.4 Staff are expected wherever possible to use the DCU subsidiary company Trispace Catering for hospitality and entertaining.
- 4.1.5 Hospitality and entertainment expenditure incurred directly by staff should be reimbursed through the Core expenses system, including providing the required detail and made in accordance with the DCU Policy ‘Travel, Subsistence and Other Expenses claimed through Core Expenses System’
- 4.1.6 Expense claims for alcohol should be kept to a minimum.
- 4.1.7 Where appropriate, wine may be purchased as part of dinner costs but reasonably priced wine rather than more expensive wine should be purchased. Alcohol purchased on flights or through hotel room mini-bars will not be reimbursed. Staff approving claims or restaurant invoices which include alcohol should always ensure that they do not approve any claims or invoices which cannot be clearly justified or are excessive in any way.
- 4.1.8 The cost of entertaining a spouse/partner of a DCU staff member will not normally be reimbursed unless there is a specific invitation to spouse/partners to attend an official DCU function.
- 4.1.9 Hospitality and entertainment expenditure arising from occasions involving only DCU staff will not normally be reimbursed. In most instances, hospitality and entertainment expenditure should have a specific link to an external individual, group or event.

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- 4.1.10 However, there are circumstances where hospitality may be provided to staff e.g. dinners/lunches held to mark milestones, completion of tasks/projects or achieving targets. Any such expenditure should be moderate and appropriate for the occasion and not create issues for the reputation of DCU.
- 4.1.11 The disclosure of specific expenditures in the financial statements has increased significantly in recent years requiring disclosure of specific expenditures including staff hospitality. Care should be taken to ensure that the coding of expenditure is correct and in particular catering provided during normal university activity, such as training programmes, is coded to the correct expenditure code and not to the hospitality or entertainment codes.

4.2 Hospitality and Entertainment received by DCU Staff from Third Parties

- 4.2.1 Entertainment of employees by suppliers or customers is acceptable within normal commercial criteria where such are designed to build understanding and goodwill among business partners. However, business entertainment must be moderately scaled and clearly intended to facilitate business goals. The level of expenditure incurred must not leave the University open to criticism or potential damage to the reputation of DCU. The criteria are defined as follows:
- Business entertainment in the form of meals and beverages at a local venue is acceptable as long as it is modest and infrequent;
 - A ticket for a sports event (such as football, golf, racing, etc.) or other public entertainment at a local venue may be accepted;
 - Attendance at such events should be infrequent and not become regular occasions;
 - The number of people representing DCU at such events should be kept to a minimum and such representatives should always behave in an appropriate manner;
 - Entertainment should, as far as possible, be on an equivalent and reciprocal basis;
 - Overnight accommodation and foreign trips are not considered routine and in normal circumstances such offers should be turned down.
- 4.2.2 An offer of entertainment which exceeds the guidance outlined in this policy should be declined with a polite explanation stating that acceptance of the offer is not permitted under DCU Policies.

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4.3 Entertainment Expenditure chargeable to research and other projects

In most cases external funding agencies (such as the SFI and EU) have strict entertainment policies which do not permit any expenditure on entertainment or alcohol. No claims including expenditure on entertainment/alcohol should be charged to such grants/projects. Any hospitality claims charged to research accounts and subsequently disallowed by funding agencies will be charged back to the relevant Centre, School or Unit. In the event of any doubt on whether a funding agency will permit entertainments costs, the Principal Investigator should always check with the Finance Office Research Accounting unit before any cost/claim is submitted for payment.

5.0 Sponsorship

Sponsorship must never be solicited by employees for their own personal benefit from DCU suppliers which could be seen to cause a potential conflict of interest. Sponsorship sought on behalf of the University must be approved in advance by a member of the University Senior Management Team.

6.0 Breach of Policy

6.1 Staff who do not declare the receipt of material gifts or tokens in excess of €250 or submit false or exaggerated expense claims may be subject to disciplinary proceedings which may result in disciplinary action up to and including dismissal.

6.2 Under the Criminal Justice (Theft & Fraud Offences) Act, 2001, DCU is required to inform An Garda Síochána of any cases of fraud, irrespective of value, which come to its attention.

7.0 Release of Information

7.1 Details of payments made under this policy may be released in response to requests received under Freedom of Information legislation or arising from an official request from Government or Funding Agencies.

8.0 Core Expenses User Guides

8.1 Detailed user guides for both the claimant and the approver in relation to the Core Expense Module are available on the Finance Office Website:
<https://www.dcu.ie/finance/core-expense-system-user-guide>

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9.0 Version Control

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