



<b>Code</b>	QA441
<b>Title</b>	Gifts and Hospitality Policy
<b>Policy Owner</b>	Bursar
<b>Date</b>	18 <sup>th</sup> December 2023
<b>Approved By</b>	Údarás na hOllscoile

### 1.0 Purpose

This policy outlines the circumstances in which it is deemed reasonable and appropriate, in accordance with Government guidelines and best practice, to grant and incur costs relating to gifts, and hospitality and those circumstances when it is appropriate to accept gifts and hospitality.

### 2.0 Description

This policy aims to provide guidance and direction to University staff in the matter of appropriate levels of gifts and hospitality. Key principles of the policy are:

- 2.1 wholly, necessarily and exclusively for the business of University of Galway;
- 2.2 of definable benefit to the University;
- 2.3 properly documented;
- 2.4 specific enough that an independent third-party reviewer can understand the business purpose for which the expenditure was incurred;
- 2.5 consistent, equitable and fair;
- 2.6 the avoidance of conflict of interest;
- 2.7 attainment of value for money (VFM).

### 3.0 Accepting and granting of gifts and hospitality

#### 3.1 Accepting Gifts

University of Galway staff must not solicit gifts directly or indirectly except for University development professionals (or officers) on behalf of Galway University Foundation. Any gift other than a modest<sup>1</sup> token of nominal value should be firmly declined and should be reported to the relevant Head of School, Dean or Senior Manager, as appropriate. Gifts of nominal value that are generally considered as common business or social courtesies are acceptable only as long as they are reasonable in type, frequency and value.

University of Galway staff members must not, by virtue of their official dealing with a supplier, accept on their own or on behalf of a connected person<sup>2</sup>, any special facility, or discount on a private purchase or service, from a supplier.

University of Galway staff shall not accept cash or gift vouchers as a gift under any circumstances.

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<sup>1</sup> A gift should be considered as modest if its value does not exceed €150. This limit will be adjusted from time to time in the light of prevailing economic circumstances.

<sup>2</sup> A connected person includes: a child, stepchild, grandchild, grandparent, brother or sisters; a spouse/civil partner or the spouse/civil partner of any person listed previously; a person carrying on business in partnership with them, or with any person listed previously; an institution which is controlled by them or by any person listed previously; or any person included within the definition of Connected Person as set out in Section 220 of the Companies Act; a body corporate in which they or any person, listed in any of the first four categories previously has a substantial interest



The Office of the Secretary for Governance & Academic Affairs will maintain a Register of gifts and hospitality (both accepted and declined) in collaboration with the President's Office and the University Management Team (UMT).<sup>2</sup>

### 3.2 Granting Gifts

- 3.2.1 Nominal gifts are only allowable where a non-staff individual has made a voluntary (i.e. unpaid) contribution to the University, with the gift being an appropriate expression of thanks and gratitude to the individual e.g. visiting academic, conference speaker or external interview board member.
- 3.2.2 Branded merchandise must be considered in the first instance.
- 3.2.3 It is recommended that gifts should not exceed the value of €100 and it is expected that gifts will be of a much lower value than this.
- 3.2.4 Details of the gift, the grantee, grantor and why the gift was given must be documented on the order or expense claim.
- 3.2.5 Gifts must never be granted in lieu of payment.
- 3.2.6 Corporate gifts may be exchanged with other Universities or bodies where appropriate.
- 3.2.7 Gifts to staff members are not allowable including vouchers, hampers and flowers.
- 3.2.8 Gifts for retiring staff members or other family occasions are at the discretion of colleagues who can contribute and will not be funded by the University.
- 3.2.9 Expenditure on gifts must be coded to general ledger code 3172.

### 3.3 Accepting Hospitality

- 3.3.1 In their official contacts with outside organisations or persons, every care must be taken by staff to ensure that any acceptance of hospitality does not influence them, and cannot reasonably be seen to influence them, in discharging their functions.
- 3.3.2 No objection would normally be taken to the acceptance of what is regarded as routine or customary hospitality, the most obvious example being a business lunch, or attendance at a civic, cultural or festive event or acceptance of short-stay modest accommodation where the staff member is officially representing the university, a guest of honour or speaker at a conference. Staff should seek guidance from their Head of School, Dean or Senior Manager, as appropriate, if in doubt.
- 3.3.3 Where hospitality (meals or accommodation) has been accepted during a business trip or attendance at a conference, employees must make an appropriate deduction from related travel expense claims.
- 3.3.4 Where hospitality has to be declined, those making the offer should be informed of the standards required by this policy and the employee code of conduct.

### 3.4 Granting of Hospitality

- 3.4.1 The nature of University business is such that staff may be placed in situations where there is an accepted and reasonable expectation of hospitality to be extended to University visitors. In such situations, care must be taken by staff to ensure that such hospitality is both modest and reasonable. It is recommended that prior approval is sought from line management.
- 3.4.2 University venues and onsite caterers must be used where possible.
- 3.4.3 The number of University of Galway personnel in attendance must be kept to a minimum.



- 3.4.4 Where it is necessary to go off-site the most senior University official in attendance should settle the bill and reclaim it through the Agresso web expenses system. Original receipts are required and credit card slips alone are insufficient.
- 3.4.5 Exceptionally, it may be required to host a small externally funded function off-site (less than 50 attendees) e.g. externally funded project kick-off meetings. The University has procured the services of a number of local three and four star hotels where small functions may be held. It is expected that the number of staff at these functions is incidental to the number of external visitors. Orders must be raised through the Agresso financial system and invoices will be settled by the University. Refer to Procedure Hosting Off-Campus Small and Large Functions.
- 3.4.6 Larger fee-paying functions (above 50 attendees), such as conferences, must be arranged through Atalia DAC. Refer to Procedure Hosting Off-Campus Small and Large Functions.
- 3.4.7 Expenses for entertaining University spouses, partners and connected persons will not be covered by the University.
- 3.4.8 Discretion should be exercised in the purchase of alcohol at business meals. In normal circumstances reimbursement of expenditure for alcohol will be permitted only up to one-third of the total restaurant bill. Non-alcoholic beverages must be widely available when alcohol is served.
- 3.4.9 If no service charge is included a gratuity of up to 10% may be included.
- 3.4.10 The domestic subsistence 5 hour and 10 hour [rates](#)<sup>3</sup> are a good guide for the value of hospitality extended for lunch and dinner respectively. In certain circumstance it may be necessary to extend hospitality beyond these rates. In these circumstances it is recommended to stay within the government official entertaining [circular 25/2000](#), Secretary, Assistant Secretary or equivalent rates<sup>4</sup>. These rates cover all expenditure including meals, beverages, and value added tax, service charge, gratuities, and venue hire.
- 3.4.11 Expenditure on hospitality must be coded to general ledger code 3176.

### 3.5 Records

In all circumstances, a record of events, meetings and functions at which gifts, and hospitality are received or extended must be kept to include:

- (i) The business purpose of the event/meeting
- (ii) The attendees, distinguishing between University employees and others
- (iii) The actual or perceived value of the event to the University
- (IV) The record should bear the name of the person completing it and a copy should be attached to any documents submitted for transaction processing, e.g. supplier invoices and expense claims.

### 3.6 Breach of Policy

- 3.6.1 Exaggerated claims, which result in an overpayment to an individual, must be reimbursed to the University within two weeks of identification of the overpayment.
- 3.6.2 Breach of this policy or submission of an exaggerated or false expense claim or supplier invoice may be subject to disciplinary proceedings in accordance with applicable policy.

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<sup>3</sup> These rates can change from time to time. As at October 2023, 5 hour €16.29 and 10 hour €39.08. The latest rates are available on the University website.

<sup>4</sup> As at October 2023, Lunch €39 and Dinner €51.



- 3.6.3 Should any actual or suspected breach of this policy arise, the University may refer the matter for consideration under any other policy or procedure and/or make any report(s) externally that it considers appropriate or that may be required by law.
- 3.6.4 Repeated (more than twice) failure to comply with this policy as a claimant or approver will result in removal of access to the financial system until personnel are retrained and familiar with University policies.
- 3.6.5 Repeated (more than twice) failure to comply with this policy may result in the removal of budget holder status from the claimant or approver and /or a reduction in budget at the discretion of the Bursar and Director of Human Resources.

#### 4.0 Responsibilities

Name	Responsibility
Claimant Order requisitioner	<ul style="list-style-type: none"> <li>• To ensure that they are up to date on policies.</li> <li>• To seek pre-approval for gift and hospitality expenditure.</li> <li>• To ensure that expenditure has been conducted within the University gift and hospitality policy.</li> <li>• To raise an order through the financial system in advance of incurring expenditure and to GRN the order as soon as the goods / services are received, or</li> <li>• To apply via the web portal for reimbursement of expenses within 3 months.</li> <li>• To provide documentation to enable the claim / invoice to be checked and to satisfy audit requirements.</li> </ul>
Budget Holder/Authoriser	<ul style="list-style-type: none"> <li>• To ensure that they are up to date on policies.</li> <li>• To consider requests for pre-approval of gift and hospitality expenditure.</li> <li>• To approve order requisitions or expense claims which are in compliance with the gift and hospitality policy.</li> <li>• The onus is on the approver to satisfy themselves that order and claims they approve, or that are approved on their behalf, are wholly in compliance with the particulars of the University policy. This responsibility cannot be delegated when nominating a substitute approver.</li> </ul>
Director Financial Accounts & Bursar	<ul style="list-style-type: none"> <li>• To communicate this policy.</li> <li>• Policy Owners</li> </ul>

#### Related Policies and codes

- QA302 Sustainable Travel Policy
- QA330 Reimbursement of miscellaneous expenses incurred by staff Policy
- QA403 University Fraud Policy
- QA413 Conflict of Interest policy
- Employee code of conduct