

Document Information

1. Document Details

Title:	Hospitality & Entertainment Procedures
Author(s):	Management Accountant
Version No:	4
Status:	Final

Important Note: If the 'Status' of this document reads 'Draft', it has not been finalised and should not be relied upon.

2. Revision History

Version	Revision Date	Summary of Changes	Changes tracked?
1	Aug 2017	Creation of a Separate Hospitality & Entertainment Procedures	-
2	Apr 2018	Inserted par 3, student clubs & societies, Updated Par 5 to include President & Governing Body, Exceptions in Par 9	No
3	Nov 2018	Updates Par 5 on President & GB Approval	No
4	Nov 2019	Update Par 4 to remove requirement for IEB approval. Update Par 5 on limit increase to €1,000. Insert Par 8 on Provision of Gifts	Yes

3. Relevant Existing/Related Documents

New Hospitality Policy (Referenced)
Official Circulars and Guideline issues by Departments of Finance and Education and Skills (Referenced)
Expenses Policy & Travel Procedure & Regulations (version 6) Hospitality removed from that document

4. Consultation History

This document has been prepared in consultation with the following bodies:

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5. Approvals

This document requires following approvals (in order where applicable):

Name	Date	Details of Approval Required
Finance Manager	13/11/2019	Review by Finance Manager
VP Finance & Admin	14/11/2019	Review by VP for Finance and Administration

Hospitality & Entertainment

1. Hospitality & Entertainment

Invoices, and Expenses claims submitted for hospitality and entertainment should adhere to the following general principals and must be:

- incurred wholly necessarily & exclusively for business purposes
- vouched by a detailed receipt / invoice
- submitted on the appropriate form / invoice

Whilst the Institute recognizes 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. (HOSP 2018, pars 1,2 & 9)

An upper limit on the amount per person, inclusive of all costs for the hospitality provided are applied to lunches and dinners in accordance with the circular on Official Entertainment (Circular 25/2000)

In all cases refunds or invoices being submitted for meals hospitality or other entertainment, should include a detailed receipt. *A credit or debit card receipt is not sufficient.* A list of the names of those who participated should be included indicating staff and the role of the external persons. (HOSP 2018, par 10)

Hospitality claims should only be provided to *external visitors* to the Institute. Hospitality or entertainment claims for staff – including, but not limited to off-campus events such as Christmas lunches, BBQ's or End of Year dinners for staff within a Department or Office will not be reimbursed by refund or invoice. (HOSP 2018, pars 9,14)

2. Staff Events

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

3. Student Club & Society Events

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

4. Exhibitions, Conferences & Other Events

It is recognized that certain events, such as exhibition launches, conferences and other events will in some instances require hospitality to be provided to guests. Where alcohol and food are being provided, the *significant majority* of those attending should be external to the Institute. (HOSP 2018, par 13)

5. Prior Approval

Prior approval of the relevant IEB member is required, where the cost of hospitality to be provided is likely to exceed €1,000. (HOSP 2018, par 6) For President or Governing Body expenditure in excess of €€1,000 the prior approval of Chair of the Governing Body Finance Sub Committee is required.

6. Use of CIT Corporate Smart Card

The use of the "CIT Corporate Card" to pay for coffees, lunches or refreshments is covered by these regulations and each Account Holder will be required to sign for the card accepting the terms and conditions for which it is issued.

7. Alcoholic Drink

In general the Institute does not reimburse staff for alcoholic drink bills. Any claim which includes alcohol is automatically referred to the Finance Manager for approval. Notwithstanding this, it is acceptable where hospitality is being provided to external persons to include alcoholic beverages with a meal, however the cost of alcohol should be proportionate. (HOSP 2018, par 12)

8. Provision of Gifts

In certain instances it may be appropriate to provide a gift to a visitor to the Institute and whilst visiting other people in other Institutions, In general gifts should be 'tokens' (i.e not of significant value) and should be representative of the Institute, Region, 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.)

The use of Gift Vouchers (such as one-for All) vouchers can be acquired via the Purchasing Office, and there is an annual limit of €500 per person.

Disputes & Appeals

9. Disputed Claims

Any claim or invoice that is queried or disputed can be referred by the Claimant directly to the Senior Management Accountant for review.

Exceptional cases and Appeals will be referred by the Senior Management Accountant to the Finance Manager for decision and approval. The Finance Manager may refer claim to the VP for Finance & Administration for adjudication. The decision is final and will be noted on or attached to the claim and retained for audit purposes.


10. Exceptional Items

Where a claim for hospitality is being submitted that does not comply with pars 1 to 6 above but is considered of benefit to the Institute, the claim will be referred by the Senior Management Accountant to the President for a decision. This decision will be final and not subject to the appeals process in par 7. The decision will be recorded in writing and attached to the claim noting the benefit to the Institute. Where practicable an application should be made in advance of the cost being incurred. (HOSP 2018, par 4)

11. Approval

These Hospitality & Entertainment Procedures have been approved by the Vice President for Finance & Administration on the date noted below.


Mr Paul Gallagher
VP for Finance & Administration


Effective Date

References

25/00	"Circular Letter 25/2000 – Official Entertainment, Department of Finance (re-issued)
HOSP 2018	"Hospitality Policy", 2018, Cork Institute of Technology
PUR 2017	"Purchasing Procedures", v9, 2017, Cork Institute of Technology