

University College Dublin

Hospitality and Entertainment Policy

1. Purpose

University College Dublin recognises that the entertainment of visitors plays an important part in the formation of valuable relationships for the University. Many of these visitors, including external examiners, visiting lecturers, researchers and seminar speakers, have given their time on a pro bono basis to the University and it is often appropriate to mark their visit with a dinner or lunch with their UCD hosts. Similarly, when UCD faculty and staff are travelling abroad, it can be appropriate to extend hospitality to individuals or groups with whom the University has a business relationship. This policy is not designed to address every situation that may arise. The UMT members are responsible for authorising any exceptions to these guidelines within their own areas of budget responsibility.

However, it is important to ensure that expenditure on such hospitality is properly governed and is never excessive and unnecessary. The purpose of this Hospitality and Entertainment Policy is to ensure that the University has a clear policy on such expenditure and that faculty and staff are informed of the protocols and guidelines which should be followed. This policy also covers hospitality and entertainment expenditure where only UCD faculty and staff are involved. This policy is designed to ensure:

- Consistency and transparency in relation to expenditure on Hospitality and Entertainment (H&E).
- H&E expenditure is incurred in a manner which is appropriate and cost effective.
- H&E expenditure serves a clear purpose in relation to the business of the University.
- All H&E expenditure is properly authorised.

2. Scope

The policy applies to all UCD faculty and staff who incur H&E expenditure. This means that it applies not only to those who directly incur H&E expenditure but also to those who authorise such expenditure and to those who attend H&E events funded by the University.

3. Definition

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. Principle

The general principle which should be followed by staff at all times is that H&E expenditure should only be incurred where necessary and should always be kept to a reasonable minimum.

Responsibility of staff members authorising hospitality/entertainment expense claims (or authorising entertainment expenditure through Eprocurement).

Faculty and staff authorising claims or expenditure relating to hospitality or entertainment should take a responsible and prudent approach and ensure:

- The amount claimed/paid is reasonable (i.e. necessarily incurred and modest in cost).
- Any wine/drinks element is kept to a minimum.
- The justification for the entertainment/hospitality is clear.
- They are prepared to take responsibility to justify the expenditure in the event of the claim being queried by the College Principal/VP, Internal Audit or the Comptroller and Auditor General.
- If an authorising faculty or staff member is not satisfied that an entertainment claim/invoice is appropriate, the expense claim/payment should be rejected and returned to the claimant or reduced to more appropriate level.

5. Head of School/Unit responsibility

Heads of Schools/Units should ensure that this policy is observed at all times and that their faculty and staff are aware of the policy.

6. Claimant responsibility

It is the responsibility of every UCD faculty and staff member to act in a reasonable manner when entertaining on behalf of UCD. Faculty and staff must always ensure that the level of expenditure incurred does not leave UCD open to potential criticism or unfavourable review by external parties. This is particularly relevant in respect of the cost of meals and any accompanying wine/drinks and ensuring there is a clear justification for any such entertainment.

7. Reimbursement of H&E expenditure through expenses.

Hospitality and entertainment expenditure incurred directly by faculty and staff will be reimbursed through the staff expenses system subject to the following requirements:

- (a) The purpose of the hospitality must be documented on the expense claim form and must clearly be a relevant business expense;
- (b) The names of all persons attending must be documented;
- (c) The cost should be reasonable.
- (d) The full invoice plus proof of payment should be attached to the claim form.
- (e) The expense claim must be authorised by the appropriate signatory

8. Policy on Alcohol

Expense claims for alcohol should be kept to a minimum. 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. Faculty or 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.

9. Service charges/tips

While service charges and tips may be reimbursed, tips should generally observe a guideline of 10% and should be kept to a minimum. The cost of tips which are made in addition to a service charge will not be reimbursed.

10. Direct payment to restaurants

In some instances, the H&E expenditure will be processed through Eprocurement rather than through staff expenses. In such cases, the faculty or staff member responsible for authorising H&E expenditure must ensure that the above guidelines on expenditure limits are followed and that bookings are made in accordance with this policy. Details of the names and attendees should be detailed as a background narrative when the purchase order is raised.

11. Coding of Hospitality and Entertainment expense claims and invoices

Hospitality and Entertainment expenditure and expense claims should normally be coded to account code 82150 (cost centres) and 92150 (research and D accounts).

12. Hospitality/entertainment expenses involving UCD staff only

H&E expenditure arising from occasions involving only UCD faculty and staff will not normally be reimbursed. In most instances, H&E expenditure should have a specific link to an external individual, group or event but exceptions would include the following:

- Faculty and staff planning days
- Dinners/lunches held to mark milestones, completion of tasks or achieving targets.

13. Specific instances where H&E expenditure will not be reimbursed by the University.

(a) The cost of end of term or other celebratory dinners /lunches/events for faculty or staff or other general entertainment will not be reimbursed or paid directly by the University.

(b) The University will not fund the cost of Christmas parties, lunches, dinners or other festive events.

(c) H&E expenditure in excess of policy guidelines.

14. Spouse/partner entertainment costs

The cost of entertaining spouses/partners will not normally be reimbursed unless there is a specific invitation to attend an official University function. Prior Head of School/Unit approval should always be obtained in such cases and the justification for such expense clearly documented on the claim form.

15. Expenditure chargeable to research accounts

In many cases, 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. Any hospitality claims charged to research accounts and subsequently disallowed by funding agencies are chargeable to Schools/Units. In the event of any doubt on whether a funding agency will permit entertainments costs, the Principal Investigator should always check with the Research Finance Office before any cost/claim is submitted for payment.

16. Receptions

The staging of receptions for book launches, public lectures, conferences, etc, plays an important part in extending hospitality to visitors to the University. Such events can be held where budget provision is available. The cost of all such events should follow the expenditure guidelines outlined in the policy.

When submitting requests for reimbursement of reception expenses or approving reception invoices for payment, information on the event held should always be provided.

17. Retirement functions/dinners/lunches

The University does not normally fund the cost of School/Unit dinners/lunches held to mark the occasion of the retirement of faculty and staff. However, it is appropriate for the Head of School/Unit to host a small reception for retiring faculty and staff or to entertain long-serving faculty or staff members at a dinner/lunch, as a mark of appreciation for long service provided and once the expenditure guidelines outlined in this policy are observed.

18. Gifts

On occasion, it may be appropriate to recognise a visit to UCD by a visitor or an overseas visit by a UCD delegation to an overseas university/institute by the presentation of a small gift. It is recommended that the cost of any such gifts should not exceed €100. UCD branded gifts are available from the College Collection shop.

The cost of gifts to faculty or staff on retirement or to mark any other occasion will not be reimbursed or paid directly by the University.

19. Exceptions to Hospitality policy

On certain rare occasions, it may be appropriate to provide hospitality/entertainment at a cost in excess of the above guidelines. In such instances, the expenditure/claim or relevant restaurant/catering invoice should be approved by the relevant Principal or Vice President or by the President.

20. Review

All H&E expenditure is subject to review by the Finance Office, Internal and External Audit and by the Office of the Comptroller and Auditor General.

21. Freedom of Information

All H&E expenditure may be subject to disclosure under Freedom of Information legislation

22. Related Documents

- Travel Policy
- Bursar's Memo to all staff re expenses
- www.ucd/students/documents/Consumption_of_alcohol_on_campus.pdf