



UNIVERSITY OF
LIMERICK
OLLSCOIL LUIMNIGH

OFFICIAL HOSPITALITY POLICY

Table of Contents

1	Introduction	1
	1.1 Purpose	1
	1.2 Scope	1
	1.3 Definitions.....	1
2	Context	2
	2.1 Legal and Regulatory Context.....	2
3	Policy Statements	2
	3.1 General Principles for Official Hospitality	2
	3.2 Principles for Approving Claims	3
	3.3 Principles for Gifts.....	4
4	Related Procedures	5
	4.1 Claiming Hospitality Expenses.....	5
5	Related Documents	5
	5.1 External Documents.....	5
	5.2 Internal Documents.....	5
6	Document Control	6

1 Introduction

1.1 Purpose

This document sets out the policy of the University of Limerick (UL) in relation to hospitality expenditure. The policy provides details of the principles to be applied when organising, authorising and undertaking hospitality activities on behalf of UL.

1.2 Scope

1.2.1 *To whom does the policy apply?*

The policy applies to any person who incurs properly authorised and reasonable hospitality expenses in accordance with the principles and provisions listed hereunder.

1.2.2 *In what situations does the policy apply?*

1.2.2.1 The policy applies to all claims for expenses incurred on hospitality, regardless of the funding source.

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

1.2.3 *Who is responsible for ensuring that the policy (and any associated procedure) is implemented and monitored?*

1.2.3.1 Overall responsibility for ensuring that this policy is implemented as approved rests with the Chief Financial & Performance Officer.

1.2.3.2 Responsibility for financial management is delegated through a decentralised structure with appropriate authority levels being vested in relevant UL staff. Approvers are charged with reviewing purchase requisitions and claims for reimbursement for hospitality to ensure that the expenditure is being incurred wholly, necessarily and exclusively on University business and that the required documentary evidence is attached.

1.2.3.3 The President, Chief Financial & Performance Officer, vice presidents, and deans are responsible for authorising any exceptions to this policy. In such circumstances, a detailed explanation should be provided and attached to the relevant expense claim or purchase requisition.

1.3 Definitions

1.3.1 *Hospitality*

Hospitality is defined as meals, beverages, light refreshments and hospitality of any type provided by the University, which promotes and furthers the mission of the University or acknowledges the contribution made by donors, staff (UL organised retirement and long service awards events only), students, guests or visitors to achieving the mission of the University.

1.3.2 *Approver*

An approver is a relevant member of UL staff in whom authority for reviewing purchase requisitions and claims for reimbursement for hospitality is vested. Approvers comprise such personnel as vice presidents, the Chief Financial & Performance Officer, deans, divisional directors, heads of department, budget holders and principal investigators.

1.3.3 *Claimant*

A claimant is a person who claims reimbursement from the University for official hospitality expenses incurred in the performance of their duties for the University.

2 Context

2.1 Legal and Regulatory Context

In developing this Official Hospitality Policy, account has been taken of the following statutory and regulatory instruments:

- Code of Governance for Irish Universities 2019
- Revenue rules

The policy is subject to audit by the Office of The Comptroller & Auditor General, internal and external auditors and external funding agencies.

3 Policy Statements

3.1 General Principles for Official Hospitality

3.1.1 The University's strategic plan UL@50 2019–24 aspires to strengthening our international profile and building on our achievements by engaging more with our local and regional communities, staff, students and alumni. An essential part of these activities includes the provision of appropriate hospitality and hospitality when external guests are present.

3.1.2 In line with best practice, UL seeks to ensure that such necessary activities are managed in an open and transparent manner to ensure value for money and to safeguard the use of public funds.

3.1.3 It is the responsibility of every UL representative to act in a prudent and reasonable manner when entertaining on behalf of the University. Staff, students and visitors must take care to ensure that their actions do not leave the University open to questioning or potential criticism. Any expenditure on hospitality should not be excessive, ensure value for money is achieved and should stand up to public scrutiny.

3.1.4 Expenditure on hospitality must be:

- Necessary and exclusively for the business of the University
- Properly documented
- Managed in a cost-effective manner
- Provided by an on-campus caterer when the event is held in UL unless a clearly documented rationale is provided that demonstrates that the on-campus caterers are unable to provide the service required
- Specific enough that a third-party reviewer can understand the business purpose for which the expenditure occurs. In this respect, the following details must be listed on the claim or requisition:
 - (i) The purpose of the hospitality
 - (ii) The date and location
 - (iii) The names of all attendees (excluding large ceremonial events). In certain circumstances for reasons of confidentiality, such as meetings with donors, potential donors, etc., the names of attendees can be withheld but must be available to auditors.
 - (iv) If an external guest is being entertained, University staff attendees should be limited to essential staff only.

3.1.5 While expenditure on hospitality should be kept as low as possible and in keeping with the occasion, some events will justify a greater outlay than others, and judgement on the scale of provision should be based on common sense. The claimant/requisitioner and the approver must be fully satisfied that hospitality expenditure is reasonable and that it was incurred in the context of University activities. The most recent circular giving guidance on levels of

expenditure is available on the [Finance Department website](#).

3.1.6 The following guidance is provided in relation to expenditure for entertainment and hospitality:

(i) **University events**

Functions and official University events that occur as part of UL's calendar of events and that incur expenditure for food, beverages and other associated items include, but are not limited to: graduation/conferring ceremonies, orientation, President's awards, staff events (e.g. official University Christmas events, UL organised retirement dinners, etc. to mark the contribution of staff with lengthy service) and events approved by the Executive Committee. The extent of hospitality at such functions and events will vary depending on the nature of each event but should reflect an appropriate balance between the nature of the event, the number of attendees and the level of expenditure.

(ii) **Official guests of the University**

UL recognises that the provision of hospitality for guests is essential. Official guests include visiting lecturers, external examiners, quality peer reviewers, overseas visitors, donors and potential donors, visitors from research organisations, visitors from other universities, members of Governing Authority and external members of UL committees, guests involved in the development of new programmes, and business and community leaders.

(iii) **Staff attending official functions**

Expenditure is permitted where staff members are attending official functions on behalf of the University and are required to attend. The number of staff attending should be kept to a minimum.

(iv) **Research**

In general, hospitality/entertainment expenses are not funded by external funding agencies.

(v) **Gratuities**

A gratuity on a restaurant bill is an allowable expense item. Claimants should avoid excessive or extravagant gratuities, which may be disallowed. The University acknowledges that claimants are expected to have regard to local customs.

3.2 Principles for Approving Claims

3.2.1 Approvers are responsible for adhering to this policy and to ensuring that the regulations and procedures contained herein are strictly adhered to, particularly in relation to ensuring that expenditure is within budget and that value for money is secured.

3.2.2 All purchase requisitions or expense claims submitted through Agresso workflow to the Finance Department must be approved by the relevant approver. The Finance Department then processes the claim/requisition on the condition that the claim is fully supported by the necessary receipts in the case of an expense claim and in all cases by full details of business purpose, date and location and details of all attendees. In addition, the Finance Department will randomly carry out checks to ensure claims are in accordance with this policy. When determining whether or not a claim is in accordance with this policy, the decision of the Finance Department is final. All purchase requisition and expense claims are subject to subsequent internal and external audit review.

3.2.3 In the case of expense claims for hospitality, the supporting receipts must show details of purchase. Credit and debit cards on their own are not acceptable: the actual itemised receipt must be attached. Order acknowledgements or invoices showing a balance due will not be accepted without proof of payment.

3.2.4 Discretion should be exercised in relation to the purchase of alcohol at business meals/events and in the provision of alcohol at UL functions. As a general guide for meals, expenditure on alcohol should not exceed one-third of the total restaurant bill (excluding gratuity). Where, for any reason, this limit has been exceeded, an explanation should be attached to the expense claim and considered by the approver before approving the claim. At campus events (such as

graduation ceremonies), where refreshments and finger food are provided, the provision of alcohol is allowable. However, non-alcoholic beverages should be widely available when alcohol is being served, and the expenditure on alcohol at such events should not be excessive.

3.3 Principles for Gifts

- 3.3.1 Staff should not give gifts to any director, executive, official or employee of any supplier, customer or other organisation if doing so would influence or could reasonably give the appearance of improperly influencing the organisation's relationship with the University. In no circumstances should money be given as a gift.
- 3.3.2 Employees may give gifts of a token value to express UL's thanks to individuals who have made a contribution to the University, such as visiting academics, conference speakers, etc. Items from the University gift shop should be considered in the first instance.
- 3.3.3 For guidance on receiving gifts, please consult the University's [Code of Conduct for Employees](#).

4 Related Procedures

4.1 Claiming Hospitality Expenses

- 4.1.1 University events and on-campus entertainment and hospitality should be confirmed by a purchase order, which is requisitioned on Agresso and approved by the approver via the workflow. Claimants should use the product code for travel and hospitality, and the staff ID number of the staff member requesting the hospitality should be entered.
- 4.1.2 Where hospitality is off campus and the cost is estimated to exceed €5,000, the procurement process of seeking at least three quotations in writing must be followed and full details must be attached to the purchase requisition or expense claim.
- 4.1.3 Where reimbursement for hospitality expenditure is claimed through the online expenses system, claimants should use one of the three hospitality options on the expense type menu. The options are:
1. Hospitality – international: Hospitality expenditure incurred when travelling on behalf of the University or to UL events held overseas
 2. Hospitality off campus: Hospitality expenditure incurred in Ireland but not on campus
 3. Hospitality on campus: Expenditure incurred for hospitality held on campus
- 4.1.4 Claims that, when checked, are found to be non-compliant with this policy will be reported to the relevant dean, divisional director or vice president.
- 4.1.5 If there are two or more UL employees present when the expense is incurred (e.g. restaurant meal), the expense claim should be made by the most senior member of staff. This is to ensure that the expense claim is reviewed and approved by a more senior member of staff not present at the event. In the event that the most senior member of staff present does not incur the expense, then this member of staff is not permitted to approve the subsequent claim.

5 Related Documents

5.1 External Documents

- [Circular 25/2000: Official Entertainment](#)
- [Circular 13/2019: Domestic Subsistence Allowances](#)
- [Circular 7/2017: Subsistence Allowances Abroad](#)

5.2 Internal Documents

- [Code of Conduct for Employees](#)

6 Document Control

Document Version	4
Document Owner	Chief Financial & Performance Officer
Approved by	Finance, HR and Asset Management Committee
Date	14 September 2022
Approved by	Governing Authority
Date	6 October 2022
Effective Date	6 October 2022
Scheduled Review Date	30 September 2023