

# Hospitality and Entertainment Policy

21 January 2025

Version 1.2

| Document Details |   |
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| Document Title:  | <b>Hospitality and Entertainment Policy</b> |
| Version:         | 1.2   |
| Approved By:     | Governing Body                              |
| Date Approved:   | 21 January 2025                             |
| Effective Date:  | 21 January 2025                             |
| Review Date:     | 21 January 2028                             |
| Policy Owner:    | Vice President Finance                      |

| Consultation Details     |  |
|--------------------------|--|
| Name:                    |  |
| Date:                    |  |
| Details of Consultation: |  |

| Revision History     |  |             |
|----------------------|--|-------------|
| Previous Version No. | Summary of Amendments  | Version No. |
| N/A                  | Approved by Governing Body 8 Dec 2022  | 1.0         |
| 1.0                  | Minor amendments made as approved by EMT 4 September 2024 and FCIC 10 September 2024   | 1.1         |
| 1.1                  | Reviewed by Policy Committee 9 Jan 2025 and recommended for approval by Governing Body | 1.1         |
| 1.1                  | Approved by Governing Body 21 January 2025   | 1.2         |

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| <b>Feedback</b> or issues arising on implementation of this policy should be communicated to the policy author. |                  |
| Policy Author   | Finance Managers |

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## 1. Introduction

In the course of official University activities, there will be occasions where it is deemed appropriate to extend hospitality and entertainment. This policy sets out the official position of the University when providing same.

## 2. Purpose

The purpose of this policy is to ensure that hospitality and entertainment is extended in a manner that is appropriate to the occasion; that it is fair, impartial and extended without preference or favouritism. Whilst recognising its importance for the conduct of university activities and for the development of relationships of benefit to the university it is prudent for the University to apply limits and restrictions in order to ensure that the hospitality is necessary, it is not excessive and provides value for money.

## 3. Scope

This policy applies to all operations and activities of the University, and its subsidiary undertakings, including research grants and consultancy projects administered by SETU.

This policy applies to all individuals providing hospitality or entertainment on behalf of SETU.

It shall be made generally available and published publicly via the University web-site.

## 4. Principles

The general principle which should be followed by staff members at all times is that hospitality or entertainment expenditure should only be incurred where necessary and appropriate.

The guiding principles for any expenditure are as follows:

- 4.1 It should be incurred wholly necessarily and exclusively for the purposes of the University;
- 4.2 It should be of benefit to the University;
- 4.3 It should be fully and properly documented;
- 4.4 It should be managed in a consistent, transparent and cost-effective manner;
- 4.5 It should be recorded in a manner that is specific enough that a third-party reviewer can understand the university purpose for which the expenditure was incurred.

## 5. Definitions

For the purpose of this policy hospitality and entertainment is defined as “the provision of meals, beverages and other refreshments and entertainment of any type to any person or group of individuals.”

## 6. Responsibility and Authority

All hospitality and entertainment events and expenses must be pre-approved by an authorised budget holder/authoriser<sup>1</sup>. It is the responsibility of the authoriser to ensure that:

- 6.1 This policy is complied with;
- 6.2 The hospitality and entertainment is deemed appropriate and necessary;
- 6.3 The cost is reasonable;
- 6.4 The most appropriate procurement process is followed.

## 7. Payment Methods

Every effort should be made to ensure that, as far as possible, the costs are paid directly by the University. The preferred method is that such costs are processed through the normal purchasing practices within the University, that is, that a requisition is raised in the FMS M7. This is the safest and most transparent way to ensure a clear audit trail. It also ensures that staff members are not out of pocket.

Alternatively, the following methods may also be used:

- Re-imburement to a staff member for costs incurred via Core Portal (ESS) Expenses system or EFT<sup>2</sup>. All re-imburements should be presented for payment no later than 2 months after the event.
- Corporate credit card (applicable in limited circumstances)

Under no circumstances should a staff member seek reimbursement of such costs when an invoice has been issued to the University.

## 8. Supporting Documentation

The following information must support any request for hospitality and entertainment:

- 8.1 Details of specific business purpose;
- 8.2 Date of event/meal etc.;
- 8.3 Location of event/meal;
- 8.4 Full detailed list of attendees and organisation which they represent (See point 9.6 below regarding guidelines on attendees);

---

<sup>1</sup> See section 13 for details of authorisers.

<sup>2</sup> Electronic Funds Transfer

It is essential that the invoice/bill must be fully itemised and detailed. A credit card receipt alone will not suffice as it does not represent adequate documentation for reimbursement, nor evidence for audit purposes.

The supporting information requested must be supplied in the format outlined in Appendix 1 of this document. In cases where the above information is not supplied the invoice will not be processed.

## 9. Guidance

### 9.1 In-house Facilities

When providing hospitality, it is advisable to hold such events on university property and use internal facilities where practical and possible to do so.

Where on-site facilities are not used the authoriser of the expenditure and the person organising the event must consider the cost implications and ensure expenditure is kept to a minimum.

#### 9.1.1 External catering company for in-house events.

All Hospitality Requisitions must be approved by the authoriser before approaching an external Catering Company.

### 9.2 Allowable Events and Occasions

#### 9.2.1 Host to Official Guests

When the University hosts official guests, including:

- visitors from other institutions attending for academic purposes (seminars, symposia etc);
- external examiners of degree courses or examiners attending for viva voce examinations;
- members of the community;
- certain consultants and employees from other universities;

In all cases the authoriser must ensure that sufficient funds are available in the relevant accounts for providing the hospitality and consideration should be given to the ratio outlined below.

#### 9.2.2 Meetings of an Academic Society/Conference

Where the University is a host or sponsor of such an event, catering and/or hospitality may be provided. In the case of conferences where it is appropriate to charge a fee, such fee should, in so far as is possible, be adequate to support hospitality costs.

### 9.2.3 Receptions

Light refreshments and entertainment (e.g. music) may be provided at receptions for official student & employee award ceremonies, opening of buildings, book and project launches and opening/closing of symposia and conferences. It is recognised that staff member retirement events and presentations are important occasions in the life of the university.

### 9.2.4 Evening Hospitality – External Venues

Evening hospitality should only be incurred where wholly necessary in relation to the University activities (in the case of Research & Self-Financing Projects the costs must be eligible costs and these should not be claimed in addition to subsistence costs claimed by any individual).

Attention should be paid to the cost of such an event and excess expenditure should be avoided. If costs other than the cost of the meal are incurred, e.g. flowers or gifts<sup>3</sup> a full explanation is required. Costs may be rejected if they are not in line with the policy.

### 9.2.5 Evening Hospitality – Training Restaurant

In exceptional circumstances, and in consultation with the relevant Head of Department, meals may be provided in the Training restaurant. In such cases all events must be carefully planned to ensure best value for money.

### 9.2.6 Ineligible Events and Occasions

Expenditure on non-business related hospitality including meals and receptions are specifically not allowed. Ineligible events include, but are not limited to:

- Staff member parties including Christmas events;
- Staff member social gatherings regardless of the occasion;
- Staff member birthdays, weddings etc.

## 9.3 Costs

Every effort should be made to obtain value for money appropriate to the event at all times; costs incurred should be consistent with the;

- 9.2.1 Official role/function of the guest;
- 9.2.2 The occasion and circumstances; and
- 9.2.3 The number attending.

<sup>3</sup> Gifts are normally tokens of appreciation and should not be of appreciable value.

#### 9.4 Rates

The following guidelines should be followed in relation to maximum allowable rates (and costs) per head for hospitality:

|  |     |
|--|-----|
| Light Refreshments (morning/afternoon tea)           | € 4 |
| ➤ Light Refreshments (at receptions sandwiches etc.) | € 8 |
| ➤ Lunch on campus                                    | €15 |
| ➤ Lunch off campus                                   | €33 |
| ➤ Dinner   | €45 |

There may be exceptional occasions where due to the rank and/or status of the guest these guidelines are exceeded, in such cases an appropriate explanation must accompany the invoice payment or claim for reimbursement.

#### 9.5 Gratuities

In cases where it is necessary to host a meal in an external location, a gratuity may be included in the payment up to a maximum of 10% of the total bill and subject to the guideline above for rates. Gratuities in excess of 10% of the total bill will not be reimbursed or will be deemed to be the liability of the organiser of the event on occasions where the University is invoiced directly.

Where a service charge is included on a bill, no additional gratuity should be paid.

#### 9.6 Ratio – Staff Member to Guest 2:1

Normally, there should be no more than two University staff members for each guest attending any event. Costs associated with hospitality, involving only University staff members, are not normally eligible for reimbursement.

#### 9.7 Alcohol

Staff members are expected to show judgement and discretion in the purchase of alcoholic beverages as part of meals. It is recognised, that it is appropriate on occasions such as in the evening as per the provision above (9.2.4) to serve alcoholic beverages; however generally, alcoholic beverages should not be served during normal working hours. In normal circumstances alcohol will only be allowed up to one third of the total restaurant bill.

#### 9.8 Sustainability

Single use plastics, disposable cups, water vessels, tableware and cutlery should not be used at University hospitality or entertainment events on campus.

To avoid food waste and minimise unnecessary costs every effort should be made in advance of an event where catering is being provided to confirm accurately number of attendees.



## 10. Staff Events

Provision for light refreshments should be made where the time and duration of the meeting extends beyond a reasonable timeframe (e.g. full morning meetings – provision may be made for morning tea break). Provision for meals should only be made when necessary and are an integral part of the meeting and not a matter of personal convenience.

## 11. Compliance

It is expected that all staff members of the University and its subsidiary companies will comply with this policy.

## 12. Members of Governing Body

It is not expected that external members of the Governing Body will provide hospitality on behalf of the university. If such arises it must be pre-approved by the President and is subject to the provisions of this policy.

## 13. Authoriser

The authoriser is the line manager who is responsible for approving the event and associated expenditure, the authoriser may on occasion be the budget holder.

The requisitioner is the staff member organising the event, the requisitioner may, in some circumstances, also be the budget holder.

| <b>Requisitioner</b>                                   | <b>Authoriser</b>                              |
|--|--|
| President  | Vice President Finance                         |
| Vice President   | President                                      |
| Head of Faculty/School                                 | Vice President Governance/University Secretary |
| Head of Department                                     | Head of Faculty/School                         |
| PMSS Staff   | Head of Function                               |
| Academic Department Staff                              | Head of Department                             |
| Research principal Investigator<br>(research accounts) | Head of Department                             |
| Governing Body members<br>(incl. Chairperson)          | President                                      |

## 14. Related Documents

Gift Policy

Credit Card Guidelines

Travel & Subsistence Policy

## 15. Useful Links

[Policies page](#)

[Circular 25 2000](#)

## 16. Document Control

Date Policy approved: 21 January 2025

Date of next review: 21 January 2028

## 17. Policy Review

This policy will be reviewed in advance of the review date and/or as soon as possible following new or updated legislation, national or sectoral policy.

## 18. Policy Author

The author of this policy is the Vice President for Finance [Cormac.OToole@setu.ie](mailto:Cormac.OToole@setu.ie). Any feedback or issues arising on implementation of this policy should be communicated to the policy author who is responsible to ensure these comments are considered when reviewing the policy.

## 19. Appendices

Appendix 1 Hospitality Supporting Documentation Form

Appendix 2 Code of Conduct (extract)

Appendix 1: Form detailing Provision of Supporting  
Documentation

| <b>SETU HOSPITALITY PROVISION - SUPPORTING INFORMATION</b>  |                     |
|---|---------------------|
| This form must accompany all invoices, EFT or ESS reimbursement requests associated with expenditure on hospitality.                          |                     |
| <b>Purchase Requisition / Order No:</b>   |                     |
| <b>Name of Person Organising Hospitality</b>  |                     |
| <b>Cost Centre Charged</b>  |                     |
| <b>Specific Business Purpose of Hospitality</b>   |                     |
| <b>Supplier/Venue/Location/ Date of Hospitality</b>   |                     |
| <b>If In house facilities (as defined in Section 9.1 of Hospitality and Entertainment Policy) are not used please give reason:</b>            |                     |
|   |                     |
|   |                     |
| <b>Invoice Value</b>  |                     |
| <b>If Invoice Value exceeds guidelines for rates (as outlined in Section 9.4 of Hospitality and Entertainment Policy) please give reason:</b> |                     |
|   |                     |
|   |                     |
| <b>Details of Guests (add lines if necessary)</b>   |                     |
| <b>Name of Guest</b>  | <b>Organisation</b> |
|   |                     |
|   |                     |
|   |                     |
| <b>If the ratio of 2 Staff Members to 1 Guests is exceeded please outline reason:</b>   |                     |
|   |                     |

*Please note invoices in respect of hospitality will not be paid or reimbursed as appropriate unless all information requested in complete and accurate.*

## Appendix 2 Code of Conduct (extract)

### 3.3 Transparency

- 3.3.1 Employees must comply with the following guidelines in relation to giving and receiving gifts and entertainment, in order to ensure that university decisions are made on fair and objective criteria.
- 3.3.2 Employees must not solicit or receive gifts or hospitality for personal gain. The receipt of gifts and hospitality by employees from individuals or organizations will be governed by the highest standards. The term “gift” includes any benefit which is given to an employee free of charge or at less than its commercial price.
- 3.3.3 The exchange of official gifts (e.g. gifts exchanged with dignitaries and officials) to and from SETU is acceptable and in such circumstances, gifts received remain the property of SETU. Receipt of hospitality that constitutes normal courtesies in student, business and community relations (e.g. attendance at a community/civic/cultural function) is acceptable. Employees may only accept small items of promotional material (e.g. promotional calendars, diaries, beverage etc.), any other gifts should be returned with a suitable explanation. Further details will be defined in a SETU Hospitality & Gift Policy.
- 3.3.4 Employees, arising from their employment must not accept cash, gift cheques or any vouchers that may be exchanged for cash, regardless of the amount, from individuals or organisations.
- 3.3.5 Employees must make themselves aware of any SETU guidelines, which may be issued from time to time in respect of the above, including the appropriateness of gifts.