

Document Information

1. Document Details

Title:	Hospitality Policy
Author(s):	Senior Management Accountant
Version No:	1
Status:	Approved

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	Dec 2020	Creation of an MTU Hospitality Policy	-
2			
3			

3. Relevant Existing/Related Documents

MTU Travel & Expenses Policy.
Official Circulars and Guideline issues by Government Departments incl. Official Entertainment (Circular 25/2000), HEA Correspondence (2018)
Existing procedures in CIT & IT Tralee

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
Governing Body	22/01/2021	Approval of Policy

Hospitality Policy

1. Applicability of Policy

This policy is based on Circular Letters and other guidance issued from the Department of Finance, Department of Education & Skills and the Revenue Commissioners in respect of hospitality and entertainment expenses. It shall apply to all staff who may be required to provide hospitality that is ultimately paid or reimbursed by the University, irrespective of funding source.

Whilst recognising the importance of hospitality it is prudent for the University to apply limits and restrictions to ensure that it is applied when necessary, is not excessive and provides value for money.

2. 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 University 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 University are deemed to be public funds and this should be borne in mind when offering hospitality.

Hospitality claims should only be provided to *external visitors* to the University.

3. Compliance

Compliance with the Hospitality Policy checked by the Finance Office irrespective of the level of authorization on a claim. Non-compliance with the Policy shall be notified to the Vice President for Finance & Administration / Corporate Affairs and in the case of serious non-compliance to the President. A note of all instances of non-compliance and approved exceptions will be held on record for audit purposes.

4. Approved Exceptions

In rare and exceptional circumstances, where a claim for hospitality is being submitted that does not comply this Policy but is considered of benefit to the University the claim will be referred by the Finance Office to the VP Finance & Administration / Corporate for a decision. This decision will be final and not subject to the appeals process set out in this policy. The decision will be recorded in writing and attached to the claim or invoice noting the benefit to the University. Where practicable an application should be made in advance of the cost being incurred. This provision does not apply where this Hospitality Policy could have been appropriately applied.

5. Approval and Modification of the Hospitality Policy

Any modification to the Hospitality Policy shall require the approval of the Governing Body.

Categories of Hospitality

6. Provision of Hospitality

Hospitality should in general only be provided for events or occasions hosting external persons and numbers attending events should be kept to a minimum.

7. 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

8. 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

9. 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 University. Care should be taken to limit the amount of alcohol provided.

10. Staff Social Events

Hospitality for off-campus staff-only events is restricted and events such as Departmental Staff Christmas parties, Summers BBQ's or such events cannot be paid for, or reimbursed by the University (irrespective of funding source).

11. Use of Corporate Smart Card

The use of the "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.

12. Provision of Gifts

In certain instances, it may be appropriate to provide a gift to a visitor to the University 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 University, 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 One4all) vouchers can be acquired via the Purchasing Office, and there is an annual limit of €500 per person

Authorisation & Limits

13. Hospitality Authorisation

Each member of staff shall require prior approval of any hospitality costs. It should include the reason for the provision of hospitality or entertainment and estimate cost of same and should be signed by the appropriate person, per the table below:

Person	Authorisation
Members of the University's Executive	President
President	VP for Finance & Administration / Corporate Affairs
Heads of School	Relevant Member of The Executive
Heads of Department	Relevant Heads of School
Central Service Managers	Relevant Vice President /
All Other Staff assigned to a Department	Head of Department
All Staff assigned to a Central Service Office or Unit	Central Service Manager
For Non-Departmental Budgets, including R&D projects, Student Services and Other Self-Financing Projects	Head of Department, Centre of Office

14. Prior approval

In addition, where the cost of hospitality *is likely* to exceed €1,000, the prior written approval of the relevant Executive member is required and should be subsequently attached to any claim or invoice. For the President or Governing Body the prior written approval of the Chair of the appropriate Governing Body Committee is required.

15. Limit per Person

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)

Claims

16. Documentation required

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.*

17. Participants

A list of the names of those who participated should be included indicating staff and the role of the external persons.

18. Alcoholic Drink

In general, the University does not reimburse staff for alcoholic drink bills, either by invoice or refund. 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.

19. Submission of Invoice or Expense Claim

Invoices or claims for reimbursement via the Expense system in respect of hospitality or entertainment must be submitted promptly to the Finance Office and should be received no later than the end of the month after which the expense incurred.

Claims submitted must include a cost centre code indicating the source of funds and should be approved by the appropriate authority.

20. Late Submission of Hospitality Claims

The University reserves the right to return unpaid any hospitality claim not submitted within the time permitted in this Policy or any claim non-compliant with the Hospitality Policy

21. Appeals Process

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 / Corporate Affairs for adjudication. The decision is final and will be noted on or attached to the claim and retained for audit purposes.

Policy Approved by the Governing Body on 22nd January 2021