



Hospitality and Entertainment Policy

The provision of hospitality and entertainment ('H&E') can result in significant benefits to Trinity College Dublin, the University of Dublin and it is appropriate and necessary in particular circumstances. In line with best practice, the University seeks to manage these necessary expenses in an open and transparent manner to ensure value for money and safeguard the use of public funds.

This policy encapsulates in a more formal way the University's current practices and procedures for the use of public funds in this regard.

1. Purpose

The purpose of this Hospitality and Entertainment Policy is to:

1. Ensure consistency and transparency in relation to expenditure on H&E.
2. Ensure appropriateness in the provision of H&E.
3. Guide and protect the claimant and authoriser through the provision of broad principles and a more detailed code of conduct.

2. Definition

For the purpose of this policy, H&E refers to:

"Meals, beverages, light refreshments and entertainment of any type provided out of all types of funds held by Trinity to anyone, be they a public servant or official, representative of a public or private body or organisation, or a private individual"

H&E expenditure is underpinned by the following principles. It must be:

1. necessary and exclusively for the business of Trinity;
2. of benefit to the University;
3. properly documented;
4. managed in a consistent and cost-effective manner;
5. specific enough that a third-party reviewer can understand the business purpose for which the expenditure was incurred.



3. Scope

The H&E policies and procedures apply to all individuals, including employees, students, and visitors providing hospitality or entertaining on behalf of Trinity, in Ireland or abroad, and seeking reimbursement from Trinity regardless of the funding source (core, self-financing, research etc).

4. Claimant responsibility

It is the responsibility of every Trinity representative to act in a reasonable manner when entertaining on behalf of Trinity. Employees, students, and visitors must always take care to ensure that their actions do not leave Trinity open to questioning or potential criticism. Expenditure on H&E must not be excessive and should always stand up to public scrutiny.

5. Responsibility of Authoriser

The Head of School/Head of Admin/Support function is responsible for ensuring the H&E policy is complied with, for authorising all H&E expense claims from their area and for being satisfied with the necessity of the H&E expenditure. The expense claim must have all receipts attached and include the following information:

- Business purpose
 - Date of the business meal or function
 - Location of the H&E
 - Person or persons entertained and their affiliation (Trinity staff and/or name of external person/organisation)
 - Amount
- a) It is important that the authoriser can satisfy him/herself, and others, that the level of hospitality offered was appropriate, reasonable and not excessive.
 - b) Any H&E expenditure over €500 must be pre-approved by the authoriser.
 - c) It is a matter for each responsible manager should they wish to set a lower pre-approval threshold within their area of responsibility.
 - d) The Faculty Deans/Chief Officers must authorise all H&E expenditure by the Head of School/Head of Admin/Support function.



6. Guidelines¹

H&E expenditure should be kept as low as possible, in keeping with the occasion however some events will justify a greater outlay than others and judgements on the scale of provision should be based on common sense. The claimant and the authoriser must be fully satisfied that all H&E expenditure is reasonable and that it was incurred in the pursuit of University activities.

It is recommended that expenditure on H&E is in line with the the Government Circular 25/2000 which outlines the following limits:

Dinner	Executive Officers	€51 per person
	All other staff	€45 per person
Lunch	Executive Officers	€39 per person
	All other staff	€33 per person

In the limited circumstances that H&E is in excess of the agreed rates as set out above then clear and robust evidence to support the reasons for any departure from the rates should be provided at the time of incurring the cost or claiming reimbursement. The claimant and authoriser must take full responsibility for providing this information and, by approving a claim on iExpenses, the authoriser is confirming that this has been provided and therefore, that the departure from the policy has been approved.

Pre-approval is required for H&E expenditure in excess of €500.

7. Reporting and Audit

- All H&E must be analysed correctly on iExpenses by selecting the expense type “Hospitality”.
- All H&E must be approved by the Head of School/Admin/Support Function or Faculty Dean/Chief Officer where appropriate.
- H&E is subject to regular audit by any of the following: Internal Audit, Trinity external auditors, C&AG and external funders.
- The Head of School/Admin/Support function will be held responsible for authorising any H&E claims that are not in compliance with the H&E policy and these claims will be included in the Control Exception Report, which will be reported to Finance Committee.

¹ Detailed guidelines for claimants and authorisers are contained in Appendix 1.



Appendix 1 - Guidelines for Claimants and Authorisers

The key issues to consider when submitting and authorising an expense claim under the H&E policy are as follows:

- Is the H&E wholly, necessarily and exclusively for the business of Trinity?
- Is the H&E reasonable and does it provide value for money?

1. University Business

- (i) Taxis to and from functions are reimbursable only if attending for University business in an official capacity.
- (ii) Employees should only be reimbursed for legitimate expenditure incurred with other University employees when accompanying them on University business outside of Dublin.
- (iii) Expenses incurred in Dublin when Trinity employees discuss University business with other Trinity employees over coffee, breakfast, lunch, drinks or dinner are not reimbursed unless accompanied by a clear and objective statement as to why the business was being conducted and why it was necessary to incur the expenses.
- (iv) The business necessity of an off-site meeting or team-building day should be clearly articulated and cost minimisation strategies should be employed. Where possible, on-campus facilities and services should be used. Off-site meetings where expenses will be incurred require the pre-approval of the authoriser.

2. Dining

- (i) Academic and non-academic areas are strongly encouraged to conduct entertainment and other social events on University property. It is recommended that internal conference and dining facilities should be considered as a first choice for entertaining guests, particularly when numbers are relatively small.
- (ii) Unless there are compelling circumstances, such as the availability of particular facilities, meals should be taken at the most reasonably priced restaurant fitting the occasion and, if available, a fixed or limited choice menu at a set price is recommended.



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In the limited circumstances that the H&E is in excess of the agreed rates as set out above then clear and robust evidence to support the reasons for any departure from the rates should be provided at the time of incurring the cost or claiming reimbursement. The claimant and authoriser must take full responsibility for providing this information and, by approving a claim on iExpenses, the authoriser is confirming that this has been provided and the departure from the policy has been approved.

- (iii) When hosting University guests, where H&E is necessary, the number of Trinity representatives in attendance should be kept to a minimum.
- (iv) Receipts for dining alone will not be reimbursed unless as part of a legitimate business trip outside of Dublin.
- (v) Credit Card receipts on their own do not represent adequate audit evidence to support the expenditure incurred. A detailed receipt must be provided. All H&E venues must provide detailed receipts.
- (vi) If no service charge is included in the restaurant bill, a gratuity of up to 10% of the total restaurant bill is reasonable. A gratuity in excess of 10% of the total restaurant bill will not be reimbursed unless local customs require a payment in excess of this amount.

3. Alcohol

- (i) Discretion should be exercised in the purchase of alcohol at business meals.
- (ii) In normal circumstances reimbursement of expenditure for alcohol will be permitted only up to one-third of the total restaurant bill.
- (iii) Non-alcoholic beverages should be widely available when alcohol is being served in line with the University Alcohol Policy (<http://www.tcd.ie/about/policies/alcohol.php>).



4. Exceptional Items requiring Pre-Approval

Situations will occur when it is most appropriate to entertain on behalf of the University at week-ends or in a staff member's home. In the interests of transparency such arrangements require the pre-approval of the authoriser. Similar pre-approval is required if a staff member's spouse/partner is being included in a H&E arrangement.

All information on how to process a Reimbursement claim can be found on the Financial Services Division Website under:

http://www.tcd.ie/financial-services/acpayable/acp_reimbursements.php