



Official Entertainment Policy

July 2020

1 Introduction

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 entertainment and hospitality.

In line with best practice, the University 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.

Entertainment is defined as meals, beverages, light refreshments and entertainment of any type provided by the University, which promotes and furthers the mission of the University or acknowledges the contribution made by donors, staff, students, guests or visitors to achieving the mission of the University.

2 Objectives and Principles

This document sets out the University's policy in relation to entertainment expenditure. The policy applies to all such expenditure, regardless of the funding source. The policy provides details of the principles to be applied when organising, authorising and undertaking entertainment activities on behalf of the University. The policy outlines the University's approach in general terms and so is not expected to cover every possible situation. The President, Deputy President Chief Operating Officer and Registrar, Vice Presidents (VPs), Deans and Heads of Department (HoDs) 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.

The following principles underpin the policy. The expenditure 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 the University of Limerick unless a clearly documented rationale is provided demonstrating 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 entertainment
 - (ii) The date and location
 - (iii) The names of all attendees (excluding large ceremonial events). In certain circumstances for confidentiality reasons, such as meetings with donors, potential donors etc., the names of all attendees can be withheld.

3 Authority and Responsibility

It is the responsibility of every University of Limerick 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 entertainment should not be excessive and should stand up to public scrutiny.

Responsibility for financial management is delegated through a decentralised structure with appropriate authority levels being vested in relevant University staff. VPs/COO/deans/divisional directors/HoDs/budget holders/principal investigators (the approvers) are charged with reviewing purchase requisitions and claims for reimbursement for entertainment to ensure that the expenditure is being incurred wholly, necessarily and exclusively on University business and that the required documentary evidence is attached.

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 value for money is secured. Once submitted by the applicant, each and every expense claim must be approved by the relevant approver.

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.

In the case of expense claims for entertainment, 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.

4 Guidelines

Entertainment expenditure should be kept as low as possible and in keeping with the occasion. However, 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 authoriser must be fully satisfied that all entertainment 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 website.

5 Guidance on Entertainment Expenditure

Discretion should be exercised in relation to the purchase of alcohol at business meals/events and in the provision of alcohol at University functions. As a general guide for meals expenditure on alcohol should not exceed one-third of the total restaurant bill. 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.

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 the University'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. Christmas events, retirement dinners etc. to mark the contribution of staff) and events approved by the Executive Committee. The extent of entertainment 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

The University 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 University committees, guests involved in the development of new programmes, and business and community leaders.

(iii) Dining

Working lunches/breakfasts are permitted where the only available time to meet is standard lunch or breakfast times.

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. Where there is elements of discretionary spend within a research project budget, any hospitality/entertainment expense incurred must comply with this policy. Funding body requirements in relation to entertainment must be complied with at all times.

(v) Gratuities

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

6 Gifts

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.

Employees may give gifts of a token value to express the University's thanks to individuals who have made a contribution to the University, such as visiting academics, conferences speakers, etc. Items from the University gift shop should be considered in the first instance. Discretion should be exercised for

gifts to staff to mark occasions such as retirements, marriage, births, adoptions, illness etc. and spend should not be excessive.

For guidance on receiving gifts, please consult the University Code of Conduct for employees.

7 Procedures

University events and on-campus entertainment 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 entertainment and the staff ID number of staff member requesting the entertainment should be entered.

Where entertainment is off campus and cost is estimated to exceed €5,000, the procurement process of seeking at least three quotations in writing must be followed and full details attached to the purchase requisition or expense claim.

Where reimbursement for entertainment expenditure is claimed through the online expenses system, claimants should use one of the three entertainment options on the expense type menu. The options are:

1. Entertainment – international: This is for entertainment expenditure incurred when travelling on behalf of the University or to UL events held overseas
2. Entertainment off campus: Entertainment expenditure incurred in Ireland but not on campus
3. Entertainment on campus: Where the entertainment was held on campus

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.

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 as being appropriate by a UL employee who was not present. 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.