



Trinity College Dublin
Coláiste na Tríonóide, Baile Átha Cliath
The University of Dublin



An Rannóg Seirbhísí Airgeadais
Financial Services Division

Hospitality and Entertainment Policy

Version 2.1

(For internal use only)



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1. Context

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.

2. Purpose

The purpose of this Hospitality and Entertainment (H&E) 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.

3. Benefits

The benefit of the policy is to provide claimants and authorisers with a clear set of broad principles and guidelines which should be followed and used to ensure that all H&E incurred is appropriate, reasonable and not excessive.

4. Scope

The H&E policy 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).

5. Principles

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

1. wholly 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.



6. Definitions

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”

7. Policy

The key issues to consider when submitting and approving an expense claim or purchase order 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?

8. 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 approver 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 *Government Circular 25/2000 – Official Entertainment* which outlines the following limits*:

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

*Please note that these rates are not set by the University, but are limits set by the Department of Finance. The rates are fully inclusive of VAT, service charges, room hire, alcohol etc.

Any changes made by the Department of Finance to *Government Circular 25/2000 – Official Entertainment* will be reflected in this H&E Policy from the following 1 January, which is in line with the travel and subsistence rates which are also reviewed annually in January.

¹ Further detailed guidelines for claimants and authorisers are contained in Appendix I.



In the limited circumstances that H&E is in excess of the rates as set out above, then clear and robust evidence to support the business 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 or a requisition in iProc, the authoriser is confirming that this has been provided and therefore, that the departure from the policy has been approved.

The H&E policy is not designed to address every situation that may arise. Please see in Appendix I some further guidance which may assist claimants and approvers in satisfying the considerations above.

Pre Approval of H&E Claims

Pre-approval is required for H&E expenditure claims submitted to Accounts Payable that are in excess of €500.

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

9. Responsibility and Implementation

It is important to note that all H&E is subject to regular audit by any of the following: Internal Audit, Trinity external auditors, Comptroller & Auditor General (C&AG) and external funders.

In addition, H&E expenditure may be subject to disclosure under Freedom of Information legislation.

Responsibility of Claimant

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.

Responsibility of Authoriser

The Head of School/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 themselves, 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/Admin/Support function.

In the event that an authoriser is not satisfied that an entertainment claim is appropriate, reasonable and not excessive, the expense claim should be returned to the claimant, to reduce the claim to a more reasonable level.

Responsibility of Accounts Payable (AP)

Accounts Payable (AP) are responsible for the processing for payment of all appropriately authorised H&E claims and invoices in a timely manner and as the calendarised payment dates allow. Payment dates are published quarterly and can be accessed [here](#).

To avoid any delays in the processing of H&E claims, please ensure that all appropriate backup documentation is attached and that the necessary approval has been granted, before submitting the claim to AP.

AP audit iExpense claims, and spot check invoices for payment. In the instances where a H&E expense claim is in excess of the guidelines set out by the Government Circular 25/2000, AP may seek evidence that the Head of School/Admin/Support function has approved the excess spend and that the Authoriser has considered that the the level of hospitality expense incurred was appropriate, reasonable and not excessive.

10. Related Documents

- Government Circular 25/2000 – Official Entertainment

Note : Any changes made by DPER to Government Circular 25/2000 – Official Entertainment will be reflected in this H&E Policy from the following 1 January, which is in line with the travel and subsistence rates which are also reviewed annually in January.



11. 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 review by any of the following: Internal Audit, Trinity external auditors, Comptroller & Auditor General (C&AG) and external funders. In addition, H&E expenditure may be subject to disclosure under Freedom of Information legislation.
- The Head of School/Admin/Support function is responsible for any H&E claims that are not in compliance with the H&E policy and these claims may be included in the Control Exception Report, which will be reported to Finance Committee.

12. Document/version Control for New Policies

Approved by: Board

Date policy approved: 2 February 2010 (reviewed 23 March 2016)

Date of next review: 2022/23

Officer responsible for review: Chief Financial Officer

Document Control for Revised Policies

12.1 Date of last approval: 2 February 2010

12.2 Date revised policy approved: 25 January 2023

12.3 Date policy effective from: 25 January 2023

12.4 Date of next review: Academic Year 2024/2025



Appendix I – Further Guidelines for Claimants and Authorisers

The key issues to consider when submitting and approving an expense claim or purchase order 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?

While the H&E policy is not designed to address every situation that may arise, please see below some further guidance which may assist claimants and approvers in satisfying the considerations above.

1. University Business

(i) Taxis to and from functions are reimbursable only if attending for University business in an official capacity where public transport is not feasible.

(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.

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



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

*Please note that these rates are not set by the University, but are limits set by the Department of Finance. The rates are fully inclusive of VAT, service charges, room hire, alcohol etc.

Any changes made by the Department of Finance to *Government Circular 25/2000 – Official Entertainment* will be reflected in this H&E Policy from the following 1 January, which is in line with the travel and subsistence rates which are also reviewed annually in January.

(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. If a service charge is included a gratuity will not be reimbursed.

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 (<https://www.tcd.ie/media/tcd/about/policies/pdfs/CollegeAlcoholPolicy.pdf>).



4. Exceptional Items requiring Pre-Approval

Situations will occur when it is most appropriate to entertain on behalf of the University at weekends 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