

1. PURPOSE

UCC recognises that hospitality/business entertainment is essential to the operation of the University. The purpose of this policy is to provide guidelines for the reasonable expenditure of University funds for various categories of events. This policy is not designed to address every situation that may arise. The President, Vice Presidents, Heads of Colleges and UMT members are responsible for authorising any exceptions to these guidelines within their Colleges, Departments, Schools and Research Centres.

2. DEFINITION

Entertainment/hospitality is defined as the arrangement of activities, events or meals whose purpose is to promote and further the mission of the University, as well as the provision of services or acts in acknowledgment of the contributions to said mission by donors, staff, students and visitors

3. WHO DOES THE POLICY APPLY TO

This policy applies to all teaching, research and administrative activities of the University regardless of the source of the funding.

4. POLICY

It is University policy that all expenditure on entertainment/hospitality must be for University purposes, reasonable and prudent, properly documented and available for review by both internal and external audit including the Comptroller & Auditor General.

5. CATEGORIES OF HOSPITALITY

Expenditure for hospitality is only permitted in the following circumstances:

(i) ***University Events***

Expenditures for food and beverages associated with functions that are normally expected to occur during the year as part of the University regular activities are permissible. These events would include but would not be limited to graduation/conferrings, orientation, staff retirement receptions etc. The extent of the entertainment will vary with the nature of each event, but should reflect an appropriate balance of offering and prudence in the level of expenditure.

(ii) ***Official Guests of the University***

UCC recognises that the provision of hospitality for guests is essential. Examples of official guests would include the following: visiting lecturers; visitors from foreign countries; representatives of research

organizations; visitors from other universities; individuals interested in University programs (potential donors); guests invited to assist in the development of new programs (both paid and non-paid consultants); and, business and community leaders. The university must be cognisant of the customs and practices of overseas guests when organising any entertainment/hospitality.

(iii) ***Conferences, Workshops, Meetings, Seminars etc.***

All conferences and workshops conducted by the University which include those supported by income from registration fees must comply with this and all other university policies.

(iv) ***Business Meals***

Refreshments are permitted for meetings with a scheduled duration of three hours or more.

Working Lunches/Breakfasts: Expenditure for working lunches and breakfasts is permitted when:

- the only available time for the meeting occurs during the normal lunch or breakfast period, and
- the circumstances do not reasonably allow staff to make their normal arrangements for lunch or breakfast, and
- there are demonstrable cost advantages in holding meetings during the normal lunch or breakfast period, or
- meeting's include external attendees.

Lunches/Dinners at Internal Venues: Expenditure for lunch or dinner is permitted for participants and presenters for meetings, training sessions and seminars.

Lunches/Dinners at External Venues:

Expenditure for lunch or dinner is permitted for official visitors and guests.

(v) ***Staff attending official functions***

Expenditure is permitted when the number of staff attending an official function is limited to those with a direct involvement in the business being conducted; that is, only those who will be able to advance the University's business, **and** the number of staff attending comprises a minor or balanced proportion to external representatives. It should be exceptional that the number of University attendees exceeds the number of external attendees.

(vi) ***Research***

In general hospitality/entertainment expenses are not funded by external Funding Agencies. Where there is an element of discretionary spend within a research project budget any hospitality/entertainment expenses incurred should comply with this Policy. Funding body requirements in relation to entertainment must be complied with at all times.

6. LOCATION

Hospitality/entertainment can take place on campus or off campus, provided the most economically advantageous location is chosen for the event in question. Although the cost of entertainment, hospitality and catering varies depending upon the venue and nature of the function, staff are required to minimise expenditure.

7. PAYMENT METHODS

All entertainment expenses, regardless of the euro amount must be processed through the Agresso system. They should not be paid from Petty Cash.

University procedures for the payment of invoices and reimbursement of expenses apply. The University will meet the cost of tipping to a maximum of 10% except where a higher amount is required by local country customs.

Reimbursement of a group bill where UCC is the host is permissible provided it is deemed to be wholly and necessarily incurred on UCC business and is authorised in line with UCC signing authority. Expenses incurred on a group bill where UCC is not host will not be reimbursed.

8. GIFTS

It may be necessary at times to offer a small gift as a token of appreciation to a visitor to UCC or by a UCC delegation to an overseas University/College. These gifts should be purchased from UCC's Visitors Centre, Cork University Press, UCC Glucksman Gallery or UCC Student Centre. The recommended value of such gifts should not exceed €100.

Gifts to staff on retirement or any other personal occasion will not be reimbursed or paid for by the University.

Policy Approval & Review	<i>Date</i>
Policy Version No:	4
University Management Team (o)	
Finance Committee	

Updated Jan 2020

Any queries on this document please contact: apqueries@ucc.ie