

Hospitality, Entertainment, Restaurants and Gifts

This section outlines the policy for the use of restaurants where the budget holder has decided it is permissible for the University to pay.

It should be noted that the University has not audited or assessed external restaurants and use of these establishments is at the risk of the users.

Small Groups

The University is required to report to HMRC all instances of benefits in kind which includes hospitality.

Therefore, where the occasion is a lunch or a dinner or some other form of hospitality, held off University premises, for a small group of people generally defined as nine or less, and held in a restaurant or similar establishment, the host should take one of the following actions;

- Pay the bill from their own credit card and reclaim the correct amount, receipted and itemised, through the expenses and hospitality procedure;
- Pay the bill from a University Corporate Card and reclaim the correct amount, receipted and itemised, through the expenses and hospitality procedure

Events

At some point hospitality will be classified as an event, generally defined as ten or more people, an example might be catering for a conference, seminar or a training course. Different tax rules apply to events.

- For events held on University premises the University catering and hospitality in-house team should provide the catering.

<http://www.gla.ac.uk/services/hospitality/>

- For events held off University premises such as a hotel, the organiser is encouraged to ensure catering is provided by the venue and therefore an integral part of the event cost and subject to usual procurement rules. In general an organiser would be expected to use a hosts in house catering service.

Where the organiser decides to provide catering away from the host venue, such as a restaurant, the organiser should take one of the following actions;

- Pay the bill from their own credit card and reclaim the correct amount, receipted and itemised, through the expenses and hospitality procedure;
- Pay the bill from a University Corporate Card and reclaim the correct amount, receipted and itemised, through the expenses and hospitality procedure.

In all cases where expenditure is through a restaurant the above two options will apply.

In these circumstances cheque advances to the organising individual can be arranged by the Pay and Pensions section of the Finance Office and it is therefore advisable to plan well in advance of the event, 30 days is recommended.

The acceptance of gifts is covered in the Financial Regulations section 2.02 which states

“University employees and others with responsibility for administration or management of University funds must not use their authority or office for personal gain and must always seek to uphold and enhance the standing of the University. Any personal interest which may impinge on an employee's impartiality in any matter relevant to their duties should be declared by the employee to their Head of Department or other appropriate authority, in accordance with the University's policy on registration and declaration of interests.

With the exception of low value items such as a gift worth less than £25 or hospitality worth less than £50, employees must seek written permission from their Head of Department before accepting gifts or hospitality from potential or existing suppliers or their agents dealing with the University. Under no circumstances must the receipt of gifts or hospitality influence the choice of supplier. If there should be any doubt, then gifts and/or hospitality should be refused.”

See and complete the excel file [University of Glasgow Hospitality Register](#) this should be stored securely in line with the Universities documents retentions policy.