



City of Dublin ETB

Hospitality and Gifts Policy

Document version	3
Responsibility for this policy in City of Dublin ETB	Director OSD
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Noted by Board	
To be reviewed	This policy will be reviewed every three years, or in light of changes in legislation and guidance

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1. Purpose

The provision of hospitality, in appropriate and necessary circumstances, can result in significant benefits to City of Dublin Education and Training Board. In line with best practice, City of Dublin ETB seeks to manage these necessary expenses in an open and transparent manner to ensure value for money and safeguarding the use of public funds.

Therefore, the purpose of this policy is to:

- Ensure consistency and transparency in relation to expenditure on hospitality.
- Ensure appropriateness in the provision of hospitality.
- Guide and protect the claimant and authoriser through the provision of broad principles and a more detailed code of conduct.

2. Scope

Hospitality policy and procedures apply to all individuals, including employees, students, contractors and visitors providing hospitality on behalf of the ETB, in Ireland or abroad, and seeking reimbursement from City of Dublin ETB regardless of the funding source (core, self-financing etc.).

It also includes guidelines on gifts/tokens of appreciation.

It does not include attendance by members and/or officers at functions associated with training courses or conferences. Expenditure at such events is subject to compliance with City of Dublin ETB Travel Policy.

3. Definitions

For this policy, hospitality refers to **meals, beverages, light refreshments and entertainment of any type provided out of public funds held by City of Dublin Education and Training Board.**

The following items are not considered to fall within the definition of hospitality:

- Meals and/or refreshments offered as an integral part of a formal Board, committee or staff meeting or training event
- Light refreshments (e.g. tea, coffee, biscuits/scones, soup, sandwiches, cold pate, finger food) provided as a social courtesy to:
 - Board members before or after a meeting of the City of Dublin ETB.
 - Members of interview/selection boards in the course of their working day.
 - Participants and guests at awards/prize giving ceremonies/graduations.
 - Official visitors to ETB offices/schools/centres.

4. Responsibility of claimants and authorisers

4.1. Responsibility of claimants

It is the responsibility of every City of Dublin ETB representative to act in a reasonable manner when entertaining on behalf of the organisation. Employees, students, and visitors must always take care to ensure that their actions do not leave the City of Dublin ETB open to questioning or potential criticism.

Expenditure on hospitality must not be excessive and should always stand up to public scrutiny.

4.2. Responsibility of authorisers

The Chief Executive, the Senior Leadership Team, Principals and Heads of Centres are responsible for ensuring that the hospitality policy is complied with; for authorising all hospitality and gifts expense claims from their area; and for being satisfied with the necessity of the hospitality and gifts expenditure. Expense claims must have all receipts attached.

It is important that the authoriser can satisfy him/herself, and others, that the level of hospitality offered was appropriate and reasonable and not excessive.

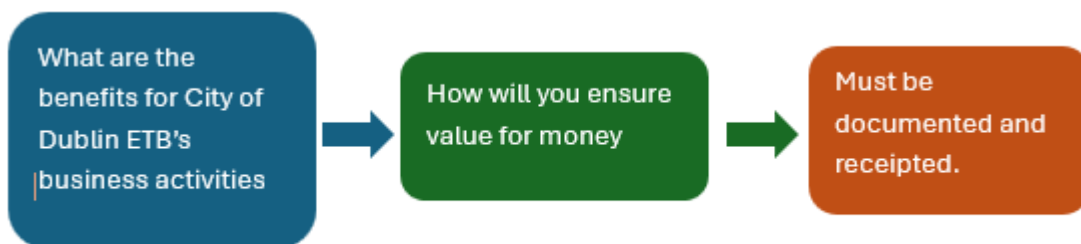
Any hospitality and gifts expenditure **under €100** must be pre-approved by the Head of Centre / Principal authoriser.

Any hospitality and gifts expenditure **€100 or over** must be pre-approved by the relevant Director authoriser.

The Chief Executive must authorise all hospitality expenditure by members of the Senior Leadership team.

5. Guidelines

Expenditure on corporate hospitality and events is subject to the highest standard of accountability and should reduce the risk of either misconduct or perception of misconduct by public sector employees. The guiding principles for members and officers to aid decision making when planning, authorising and paying such expenses are:



- Expenditure must be for business purposes only. There must be a clear benefit for the Board's business activities and the State.
- Expenditure must be prudent, display value for money and, use a procurement process if required.
- It is recognised, however, that the cost of attendance at business functions arranged by third parties is generally a set price per person or per ticket cost. City of Dublin ETB accepts that circumstances may be outside the control of the employee in such cases.
- Expenditure documentation must be available for analysis by both internal and external audit.
- Receipts must be submitted.

- Taxis to and from functions are reimbursable only if attending for City of Dublin ETB in an official capacity. Please refer to City of Dublin ETB Travel Policy for use of taxis.
- Employees should be reimbursed for business-related meals with other City of Dublin ETB employees when dining with them on a business trip or necessary out of office meeting, subject to pre-approval by the relevant director/authoriser.

5.1. Dining

- Employees are strongly encouraged to conduct social events on City of Dublin ETB 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.
- Otherwise, 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.
- When hosting City of Dublin ETB guests and where hospitality is necessary, the number of City of Dublin ETB representatives in attendance should be kept at a minimum.
- Receipts for dining alone will not be reimbursed unless as part of a legitimate business trip.
- Credit card receipts on their own do not represent adequate audit evidence to support the expenditure incurred. A till receipt must be provided. All hospitality venues must provide receipts.
- If a staff/board member has a meal charged against official corporate expenses, that representative is not entitled to claim an allowance under Travel & Subsistence provisions.

5.2. Alcohol

- Alcohol is generally not provided at City of Dublin ETB functions. If required in exceptional circumstances advance approval from the appropriate Director is required.
- Discretion should be exercised in the purchase of alcohol at City of Dublin ETB-related functions.

- Non-alcoholic beverages should be available when alcohol is being served.
- All City of Dublin ETB premises, as well as other premises that are rented or used by City of Dublin ETB programmes, are to be alcohol free except for authorised functions.
- No alcoholic drinks will be served at City of Dublin ETB events involving under 18s.

5.3. Code of Practice

The Code of Practice for the Governance of Education and Training Boards (Circular Letter: 0083/2024) makes specific reference to Travel and Official Entertainment (Section 9) and refers to Department of Finance Circular Letter 25/2000 (Appendix 2) which provides information on appropriate expenditure limits.

6. Gifts and Presentation

The following guidelines apply to making presentations and giving gifts on behalf of City of Dublin ETB. The recommended value of gifts should not exceed €100 and any gifts that exceed this limit will require pre-approval by the relevant Director. This applies to the following circumstances:

- The purchase of a gift as a token of appreciation to a guest speaker.
- The purchase of a token gift presented to outgoing Board members when the Board's five-year term of office expires.
- All other gifts and presentations that are purchased out of City of Dublin ETB funds are subject to prior authorisation by Chief Executive/Director/Principal or Centre Manager.
- Presentations that are considered personal to an individual staff member are not authorised for reimbursement from City of Dublin ETB funds.
- The purchase of gift vouchers for staff is not permitted.

Receipt of gifts is comprehended by the City of Dublin ETB's Code of Conduct for Board Members and Code of Conduct for Staff Members of City of Dublin ETB. Both Codes take account of the implications of the Ethics of Public Office Act, 1995 and the Standards in Public Office Act 2001.

To facilitate the appropriate recording of expenditure relating to Gifts and Hospitality, each centre should maintain a Gifts Register. This register should comprehend both incoming and outgoing items. A register template is included at Appendix 1. for your convenience.

7. Exceptional items requiring pre-approval

Exceptional situations may occur when it is most appropriate to entertain on behalf of City of Dublin Education and Training Board at weekends or during holiday periods. In the interests of transparency, such arrangements require the pre-approval of the relevant Director.

8. Reporting and audit

- All hospitality and gift related expenditure must be charged to the correct expense code with valid supporting documentation.
- Purchase orders and invoices must clearly indicate nature of expenditure including the type of event, profile of attendees and numbers of attendees.
- All hospitality and gifts expenditure must be approved by the Chief Executive/Director/ Principal Head of Centre as appropriate.
- Hospitality and gifts are subject to regular audit by any of the following: Internal Audit, C&AG, s and other external funding agencies.
- Hospitality costs are disclosed in a separate note in City of Dublin ETB's Annual Financial Statement. This process is documented and managed by the Finance Department. The Chief Executive/Director/Principal/Head of Centre will be held responsible for authorising any hospitality and gifts expenditure which are not in compliance with the hospitality and gifts policy.

9. Implementation and review

This policy will be reviewed every three years by the Senior Leadership Team in line with best practice, or in light of changes in legislation and guidance from sources such as Internal Audit, C&AG, the Department of Education, and the Department of Public Expenditure and Reform.

The date of implementation is the date of approval by the Chief Executive.

10. Links to Appendices

Appendix 1: [Hospitality and Gifts Register Template](#)

Appendix 2: [Department of Finance Circular Letter 25/2000 – Official Entertainment](#)