



Hospitality and Gifts Policy

Document version	1	2
Drafted by	ETBI Group	n/a
Responsibility for this policy in City of Dublin ETB	Director OSD	Director OSD
Reviewed by Senior Leadership Team (SLT)	n/a at time policy was devised	22/08/2023
Approved by Chief Executive	n/a at time policy was devised	22/08/2023
Noted by Board	29/03/2019	21/09/2023
To be reviewed	This policy will be reviewed every three years in line with best practice, or in light of changes in legislation and guidance	

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Appendix A: Draft Gift Register

Appendix B: Department of Finance Circular Letter 25/2000

1. Purpose

The provision of hospitality, in appropriate and necessary circumstances, can result in significant benefits to City of Dublin Education & 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 Department of Education and Skills normal Travel and Subsistence Rates.

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 plate, finger food) provided as a social courtesy to:
 - Board members before or after a meeting of the 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

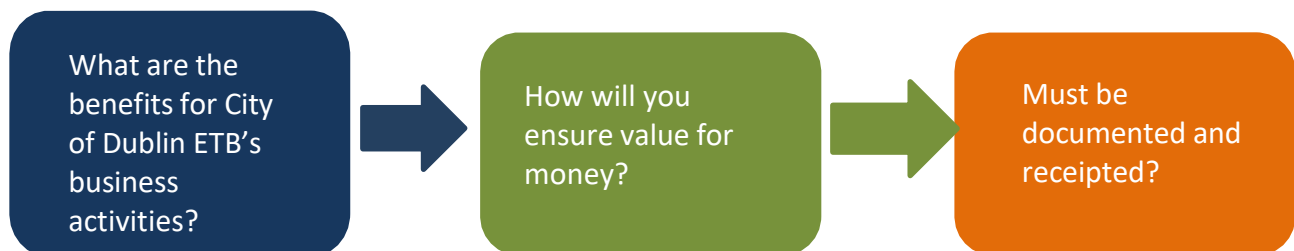
The Chief Executive and the Senior Management Team (including Principals and Heads of Centres) as authorisers are responsible for ensuring that the hospitality policy is complied with; for authorising all hospitality and gifts expense claims from their area; and for being satisfied with the necessity of the hospitality and gifts expenditure. The expense claim 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 over **€100** must be pre-approved by the authoriser. It is a matter for each authoriser, should they wish to set a lower pre-approval threshold within their area of responsibility.

The Chief Executive must authorise all hospitality expenditure by members of the Senior Management 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 if required, use a procurement process.
- Expenditure documentation must be available for analysis by both internal and external audit.
- 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.

- Receipts must be submitted.

5.1 ETB Business

- Taxis to and from functions are reimbursable only if attending for City of Dublin ETB in an official capacity.
- 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.

5.2 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.

5.3 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.

5.4 The Code of Practice for the Governance of Education and Training Boards (Circular Letter: 0002/2019) makes specific reference to Travel and Official Entertainment (Section 9) and also refers to Department of Finance Circular Letter 25/2000 (Appendix B) 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 values of gifts should not exceed €100 and any gifts that exceed this limit will require pre-approval by the Chief Executive or his/her nominee. This applies to the following circumstances:

- The purchase of a gift voucher as a token of appreciation to a guest speaker.
- The purchase of a token gift presented to a member of staff to mark his/her retirement. Please note any gift/presentation other than for a retirement is not eligible for reimbursement by City of Dublin ETB.

- The purchase of a token gift presented to outgoing Board members when the Board's five-year term of office expire.
- 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.

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 draft register is included at Appendix A for your convenience. A copy of this register should be submitted to the Compliance Officer at compliance@cdetb.ie

7. Exceptional items requiring pre-approval

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

All information on how to process a reimbursement claim can be obtained from the Finance Department.

8. Reporting and audit

- All hospitality and gifts must be analysed correctly on the reimbursement claim form and charged to the correct code.
- All hospitality and gifts claims must be approved by the Chief Executive/Director/ Principal/ Centre Manager as appropriate.
- Any invoices received from a supplier for the provision of hospitality and gifts should be authorised by Chief Executive/Director/ Principal/Centre Manager prior to submission to Creditors for payment.
- Hospitality and gifts are subject to regular audit by any of the following: Internal Audit, C&AG, ESF Auditors 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/Centre Manager will be held responsible for authorising any hospitality and gifts claims 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 Management 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 noting by City of Dublin Education and Training Board.



An Roinn Airgeadais
Department of Finance

Appendix B

73-79, Sráid an Mhóta Íocht., Baile Átha Cliath 2, Éire.	73-79, Lower Mount Street, Dublin 2, Ireland.	Telephone: 353-1 676 7571 Facsimile: 353-1 604 5751 LoCall: 1890 66 10 10 VPN: 8109 http://www.irlgov.ie/finance
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S210/3/88

29 September, 2000

Circular 25/2000 - OFFICIAL ENTERTAINMENT

A Dhuine-Uasail

1. I am directed by the Minister for Finance to refer to this Department's circular letter of 1 March, 1995, regarding entertainment allowances and to inform you that the limits on expenditure on Official Entertainment, and on the numbers that can be accommodated at any given event (dependent on the position of the host), have been reviewed
2. The Expenditure Limits have been updated in line with the Consumer Price Index, while the guidelines limiting the numbers that can be accommodated at official events have been suspended in view of the procedure required under paragraph 5 below.
3. The expenditure limits set out in this circular are given as guidelines only, in order to allow for the varying requirements of Departments/Offices for official entertainment and also for the variation in the cost of such entertaining depending on the location chosen. These revised limits are effective from the date of this letter and will apply until further notice.
4. The limits may be exceeded by a Department or Office only with the approval of the Accounting Officer (or his/her nominee) of the Department or Office concerned.
5. Each Department or Office is to set an overall Official Entertainment expenditure limit, as a percentage of its administrative budget, with a specific allocation set aside to meet the requirements of the Minister and Minister(s) of State, and the balance allocated as part of the devolved budgeting arrangements to Assistant Secretaries and line managers. Each

Department or Office should be in a position to provide a copy of its policy on Official Entertainment to this Department, on request by end October 2000.

6. The Minister for Finance requests that the strictest economy continue to be observed in expenditure on entertainment by Ministers and Officials. Entertainment of Irish public servants should be incidental to the entertainment of other persons.

7. Personnel Officers are requested to bring this circular to the notice of all officers concerned in their Department/Office.

8. This arrangement will be reviewed no later than end December 2003.

9. Queries relating to this circular can be addressed to Ms Mary Flanagan, Public Expenditure Division, telephone 604 5759.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Jim O'Farrell', written over a horizontal line.

Jim O'Farrell
Public Expenditure Division

APPENDIX

APPROVED EXPENDITURE LIMITS ON ENTERTAINMENT

<u>Occasion</u>	<u>Host</u>	<u>Limits per Person</u>
Dinner	Minister or Minister of State	€64.00
	Secretary, Assistant Secretary or equivalent	€51.00
	Officer of rank other than above	€45.00
Lunch	Minister or Minister of State	€51.00
	Secretary, Assistant Secretary or equivalent	€39.00
	Officer of rank other than above	€33.00
Reception	Minister, Minister of State or Civil Servant (if deputising for Minister or Minister of State).	€13.00

NOTES:

- i) Approved limits are fully inclusive of Value Added Tax, service charges, room charges etc.
- ii) Services normally provided by the Office of Public Works (OPW) in connection with functions held on State premises need not be reckoned in computing the cost per person. Services which that Office considers outside its normal ambit must be provided by the host Department if the OPW so requests. The cost of these services should be reckoned as part of the cost per person in respect of the particular function.
- iii) The higher expenditure limits will apply in the event where the Secretary of a Department deputises for a Minister or Minister of State.