



**An Ghníomhaireacht um
Leanaí agus an Teaghlach**
Child and Family Agency

Hospitality & Gifts Policy

Version 1.1 (July 2017)

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1.0 Overview

In September 2000 the Department of Finance issued Circular 25/2000 which set financial limits for “Official Entertainment” and placed the onus on each Department/Office to put in place a policy and to also set an overall expenditure limit.

In 2012 a follow up letter was issued by the Department of Public Expenditure and Reform to clarify that the Circular 25/2000 (and the limits set) still remain operable. See attached [Appendix 1](#) for a copy of these communications.

The provision of hospitality must not be excessive, must be able to withstand public scrutiny and have the appropriate audit trail. It should be demonstrated that the hospitality is necessary for the purpose of benefitting the Child and Family Agency (hereby referred to as “The Agency”).

Without exception, all gifts (including hospitality, entertainment, travel, payments, services or benefit-in-kind irrespective of value) must be declined by all Board Members, staff and anyone representing The Agency.

2.0 Purpose

The purpose of this policy document is to:

- Guide decision making
- Diminish the risk of misconduct (and the perception of misconduct) for all employees
- Promote prudent financial management practices through the efficient use of resources
- Comply with taxation laws & Government Circulars
- Complement all other related policies issued by The Agency, including the Code of Conduct, Code of Governance, Financial Regulations etc.

3.0 Scope

This policy document applies to all employees, Board Members and representatives of The Agency.

4.0 Definition of “Hospitality”

“Hospitality” broadly refers to the provision of:

- Meals, beverages or recreation/entertainment of any type provided out of Agency funds to anyone, be they a public servant, official, representative of a public/private body or organisation or an individual.
- Accommodation or travel connected with or to facilitate such entertainment by way of meals, beverages or recreation/entertainment.

Meals, beverages or accommodation provided for the purposes of the overall avoidance of subsistence costs are not considered “Hospitality”. The overall avoidance of subsistence costs extends to where the gathering consists of people who can and cannot claim subsistence. Consideration is given to the overall avoidance of subsistence collectively.

5.0 Financial Limits set for the Child and Family Agency

The expenditure for hospitality shall not exceed 0.025% of the actual Revenue Non-Pay Expenditure budget in a previous calendar year. This limit shall be set and approved by the Board/Sub-Committee of The Board and remain operable indefinitely unless a further review is required.

6.0 Responsibility of the Authoriser

Hospitality shall only be approved by the Chairperson, CEO or relevant National Director in writing & in advance. At the pre-approval stage an estimate of the cost must be provided along with the associated benefits to The Agency. The authoriser must evaluate the importance of the event in terms of the costs that will be incurred, the benefits to be derived from such an expense, the availability of funds and any alternatives that would be equally effective in accomplishing the desired outcomes.

Following the provision of the hospitality the authoriser must scrutinise and authorise the expenditure and associated backup (i.e. invoices/receipts). Once approval has taken place, TUSLA Financial Regulation 1 (TFR 1) is to be followed.

7.0 General Rules

- 7.1 Alcohol shall not be paid for by The Agency except in exceptional circumstances where the Chairperson/CEO pre-approves limited and reasonable expenditure on alcohol at an appropriate event.
- 7.2 Hospitality expenditure should be kept to a minimum, in keeping with the occasion/event.
- 7.3 Where meals are provided, they must be a necessary and integral part of the event and not a matter of personal convenience.
- 7.4 Where meals are provided to staff and travel and subsistence is claimed, the appropriate deductions must be made from the claim for travel and subsistence.
- 7.5 Guest lists must be carefully considered and limited to essential staff and guests only. While individual attendance is the norm, there may be a requirement on certain occasions for the attendee to be accompanied by their spouse/partner. This is allowable providing it has been approved in advance.
- 7.6 The expenditure limits set out in Circular 25/2000 must be adhered to for dinner/lunch & reception, depending on the host. See attached [Appendix 1](#)
- 7.7 Hospitality must be pre-approved by the Chairperson, CEO or relevant National Director and based on an estimate of cost provided in advance along with the associated benefits to The Agency.
- 7.8 All expenditure must be vouched and appropriately documented for audit purposes.

8.0 Hospitality, Entertainment & Gifts received from/offered by Third Parties

Without exception, all gifts (including hospitality, entertainment, travel, payments, services or benefit-in-kind irrespective of value) must be declined by all Board Members, staff and anyone representing The Agency.

There may be instances where staff receive invitations to events run by voluntary or community organisations or trade unions such as annual conferences or dinners. Attendance at such events where considered an integral element in building and maintaining relationships and any hospitality received is likely to be reasonable and proportionate, is therefore acceptable.

9.0 General Ledger Chargeability

Cost Element **64306** should be used for all hospitality expenditure along with the correct Cost Centre. This ensures audit trail and enables simple tracking of expenditure by the TUSLA Finance Dept or internal/external auditors. If you are in any doubt, this account should be used in the first instance and the Finance Dept will review the transactions later to ensure that they fall under this category of expenditure.

10.0 Non-Compliance

Compliance with this policy is mandatory. Non-compliance with the guidance and principles set out in this document may be subject to disciplinary procedures. The Agency will not pay for any non-compliant expenditure.

Appendix 1



Ref DPE 19/76/12

10 December, 2012

OFFICIAL ENTERTAINMENT

Dear Accounting Officer,

I am directed by the Minister for Public Expenditure and Reform to refer to Department of Finance Circular 25/2000 of 29 September, 2000 on Official Entertainment.⁽¹⁾

For the avoidance of doubt, particularly in the context of the upcoming presidency, I wish to clarify that the limits set out in the appendix remain operable.

Please bring this notice to the attention of the Personnel Officer in your Department/Office and in the relevant bodies under its aegis.

Yours faithfully,


Stephanie O'Donnell
Principal

To: Accounting Officers in All Departments etc

⁽¹⁾Text at <http://circulars.gov.ie/pdf/circular/finance/2000/25.pdf>



An Roinn Airgeadais
Department of Finance

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.irgovie/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



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.

NB: For the purposes of the Child and Family Agency, the limits by host set out in Circular 25/2000 (see page 7) shall be translated as follows to match the organisation structure:

Host per Circular 25/2000		Corresponding TUSLA Host
Minister or Minister of State	=	Not applicable
Secretary, Assistant Secretary or equivalent	=	Chairperson or Chief Executive Officer
Officer of rank other than above	=	All other TUSLA employees/Board Members

Appendix 2- Pre-Approval

Pre-approval of hospitality must contain the following information:

- Name & Grade of person providing the hospitality
- Date of the event
- Location of the event
- Purpose of the event
- Expected benefits of the event
- List of proposed attendees & their organisations
- Total Estimated Cost (with details)
- Confirmation that the person providing the hospitality has read the Policy and that the proposed hospitality is in accordance with the Policy
- Signatures of the person requesting the pre-approval and the authoriser