



An Roinn Airgeadais
Department of 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 in a cursive style.

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.