

# ENTERTAINMENT AND HOSPITALITY POLICY

## Policy Details

<b>Policy Category</b>	Council Policy
<b>Date Adopted</b>	18 <sup>th</sup> August 2021
<b>Resolution Number</b>	0821/010
<b>Endorsed by</b>	Chief Executive Officer
<b>Approval Authority</b>	Council
<b>Effective Date</b>	18 <sup>th</sup> August 2021
<b>Policy Version Number</b>	6.00
<b>Policy Owner</b>	Executive Services
<b>Contact Officer</b>	Chief Executive Officer

## Supporting documentation

<b>Legislation</b>	<ul style="list-style-type: none"> <li>Local Government Regulation 2012</li> </ul>
<b>Policies</b>	<ul style="list-style-type: none"> <li>Procurement Policy</li> <li>Expense Reimbursement Policy</li> <li>Passenger Vehicle Fleet Policy</li> </ul>
<b>Delegations</b>	<ul style="list-style-type: none"> <li>As per Financial Delegations</li> </ul>
<b>Forms</b>	<ul style="list-style-type: none"> <li>Nil</li> </ul>
<b>Supporting Documents</b>	<ul style="list-style-type: none"> <li>Nil</li> </ul>

## Version History:

Version	Approval Date	Comment	eDRMS #
6.0	18/08/2021	Changes as per Resolution No. 0821/010	
5.0	24/10/2018	Changes as per Resolution No. 1018/012	
4.0	23/06/2010	Changes as per Resolution No. 0610/008	
3.0	20/05/2009	Changes as per Resolution No. 0509/005	
2.0	02/04/2008	Adoption of model Expenses Reimbursement Policy	
1.0	16/06/2006	Changes as per Resolution No. 0606/027	

## 1. Background

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Section 196 of the *Local Government Regulation 2012* (the Regulation) requires Council to prepare and adopt a policy about Council's spending on entertainment or hospitality.

The purpose of this policy is to provide clarity and direction to all Carpentaria Shire Council Councillors and employees who may incur hospitality and/or entertainment expenses in performance of their work to ensure legislative and community standards are achieved.

This policy also applies to all entertainment and hospitality arrangements undertaken by Councillors and Council Officers.

## 2. Policy

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### General Principles

The *Local Government Regulation 2012* provides examples of spending on entertainment and hospitality. Examples include:

- entertaining members of the public in order to promote a local government project
- providing food or beverages to a person who is visiting the local government in an official capacity
- providing food or beverages for a conference, course, meeting, seminar, workshop or another forum that is held by the local government for its councillors, local government employees or other persons
- paying for a councillor or local government employee to attend a function as part of the councillor's or employee's official duties or obligations as a councillor or local government employee

Entertainment and hospitality expenditure will be considered appropriate if it meets the following criteria:

- it is considered reasonable and cost effective;
- it can be supported by a specific approved budget allocation;
- it is able to withstand public scrutiny;
- it is for official purposes; and
- It complies with legal, financial, audit and ethical requirements.

Entertainment and hospitality expenditure must be pre-authorised. Council officers must not authorise their own entertainment and hospitality expenditure. Expenditure by the Chief Executive Officer (CEO) must be authorised by the Mayor. Expenditure by a Director must be authorised by the CEO or nominee. Expenditure by a Manager or officer must be authorised by the CEO, relevant Director or Manager respectively.

Officers incurring and authorising the expenditure must demonstrate that the expenditure will benefit Council and has been authorised for official purposes.

Expenditure deemed by the CEO to be inappropriate or unreasonable must be repaid to Council within 21 days (3 weeks) of being notified.

Entertainment and hospitality expenditure must be properly documented and accounted for so as to satisfy audit, legislative and reporting requirements.

### Entertainment and Hospitality Expenditure

Entertainment and hospitality expenditure includes entertaining visitors (where the Council has an interest in, or a specific obligation towards, facilitating the visit) such as intrastate, interstate and overseas delegates, representatives of business, industry, recognised community organisations, and other levels of Government. Such entertainment and hospitality should not be a substitute for meetings as part of normal Council business. Attendees must ensure that there is no conflict of interest or breach of the Employees' Code of Conduct by their attendance or participation.

Council will meet the cost of food and drinks provided to Council officers but generally only in the following circumstances:

- A light meal may be provided for officers who are required to work during a meal time and an alternative meal break is not available. This includes committee and working group meetings, conferences, seminars and training sessions where the cost is met by the Council;
- If an officer is required to attend a meeting or other function attended by external persons where food and drink may be provided for all attendees, provided it is in accordance with this policy.

Other types of expenses considered reasonable as official expenditure include:

1. Tea / coffee or similar for official visitors;
2. Breakfast / lunch / dinner for official visitors;
3. Light refreshments for internal meetings, conferences, workshops, seminars and other business purposes approved by relevant Director / CEO;
4. Charges for attendance at official functions;
5. Employer reward and recognition presentations, such as recognition of Council officers for above and beyond achievement;
6. Visits by overseas delegates;
7. Annual Christmas celebrations;
8. Other specific celebrations authorised by the CEO (including social club events); and
9. Civic Functions and receptions.

The number of staff attending official functions should be kept to a minimum and should only include those who will be able to advance Council business by their attendance. Expenditure should not be incurred for attendance of partners except when the prior approval of the Mayor in the case of Councillors and the CEO in relation to officers has been obtained.

### **Alcohol Provision and Consumption**

Alcohol may only be provided at an official Council function if it has been approved prior to the function by the Mayor, CEO or their nominee. Alcohol must not be provided during meetings or training courses provided by the Council, unless approved by the CEO or nominee.

Alcoholic drinks may not be provided for officers except where the officer attends a function at which alcoholic drinks are provided for other persons under this policy. As officers at such a function represent the Council they must consume alcohol in a responsible manner.

### **Unreasonable and Inappropriate Expenditure**

Examples of expenditure which is generally considered not to be reasonable and appropriate and therefore to be treated as private expenditure include:

- Tips or gratuities;
- Alcoholic drinks;
- Stocking of bar fridges (unless otherwise approved by the Mayor or CEO);
- Mini bar expenses; and
- Morning or afternoon tea outside of Council premises (attended only by Council officers).

## **3. RESPONSIBILITIES**

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The following responsibilities apply to all Councillors and Council officers:

- Be aware of and comply with this Policy;
- Ensure the expenditure is appropriate and would pass the public accountability test;
- Report suspected breaches of policy in accordance with the Code of Conduct;
- A tax invoice must be obtained for all costs, and fringe benefits tax declarations must be completed. Where a tax invoice cannot be provided, the Council officer incurring the expense must provide a detailed list of items of expenditure, together with a statutory declaration certifying that the expenditure was incurred for official purposes; and

- Ensure all expenditure for entertainment and hospitality is correctly recognised in the financial system to ensure reporting obligations are fulfilled.