

Doomadgee Aboriginal Shire Council Policy



Policy Name:	Entertainment and Hospitality Policy
Policy Number:	6
Policy Type:	Statutory
Link to Corporate Plan:	Key Governance - Administrative and Corporate Services
Date Approved:	23 Jan 2020
Resolution Number:	10-01/20
Approving Officer:	Council

Section 1 – Introduction

Context

Council has obligations under the *Local Government Regulation 2012* to adopt a policy about the local government's spending on entertainment and hospitality.

Purpose

To establish a policy which provides a working framework to manage hospitality and entertainment expenses to obtain the most cost-effective outcome and which meets legislative requirements and community standards.

An entertainment or hospitality service as defined by the *Local Government Regulation 2012* includes, for example

1. Entertaining members of the public in order to promote a local government project;
2. The provision of food or beverages:
 - a. to a person visiting the local government in an official capacity; or
 - b. for a conference, course, meeting, seminar, workshop or another forum that is held by the local government for its Councillors, employees or other persons; and
 - c. 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.

Scope

This policy applies to all Doomadgee Aboriginal Shire Council Councillors and Officers.

Section 2 – Policy

Principles

Council recognises that there are circumstances where the provision of entertainment and hospitality is appropriate and can result in significant benefits to the local community. As a publicly funded body, however, Council must ensure that public sector standards of accountability are maintained, and that practice is consistent across the organisation.

The following principles apply to all entertainment and hospitality expenditure by Council. All such expenditure must be

- For official Council purposes and/or incurred in the public interest.

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- Reasonable and appropriate to Council's business.
- Justifiable and commensurate with the benefit received by Council or the public.
- Properly documented and available for internal and external scrutiny, including the provision of detailed tax invoices and receipts.
- In accordance with all other related policies, procedures and practices.
- Provided for in a budget and authorised in accordance with Council's normal accounting procedures.

Policy

The following are the types of entertainment or hospitality services that Council considers appropriate for the use of its funds:

Type of Function

Civic Reception

Formal functions hosted by Council generally for:

- Visiting dignitaries
- Recognition of significant achievement(s) of individual(s) and group(s)
- Economic development and furthering business links in the community
- Citizenship ceremonies.

Receptions that meet the guiding principles are supported by this policy subject to:

- Authorisation by the Mayor
- Availability of funds during the financial year.

Council Function

Entertainment provided by Council generally for:

- Visiting dignitaries
- Recognition of significant achievement(s) of individual(s) and group(s)
- Economic development and furthering business links in the community.

Those functions that meet the guiding principles are supported by this policy subject to:

- Authorisation by the Mayor or CEO
- Availability of funds during the financial year.

Employer Function

A formal function hosted by Councillors and Officers (may include members of immediate family) generally for:

- Length of service
- Christmas celebrations.

Those functions that meet the guiding principles are supported by this policy subject to:

- Authorisation by the Mayor or CEO
- Availability of funds during the financial year.

(Note: Proposed functions must be included in the Council's adopted budget for the financial year and expenditure is limited to the budget provision).

Sponsored Meal

Food and drink provided by Council to Councillors, Officers and agents of Council on a working day at a venue other than Council premises.

It is allowable for Councillors and Officers to be provided with entertainment during the course of their daily business eg business lunch at an off-site venue subject to

- Authorisation by the Mayor or CEO; and

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- Authorisation is limited to \$45/head.

Working Meals

Food and drink provided by Council to Councillors, Officers and agents of Council on a working day at Council premises.

Provision of entertainment to Councillors and Officers during the course of their daily business, eg a working lunch on premises, is supported subject to

- Authorisation by the CEO or accountable Manager; and
- Authorisation is limited to \$45/head.

General Entertainment

Work related expenses for the provision of food and beverages for Officers and guests as part of official Council business are subject to

- Authorisation by the CEO or accountable Manager; and
- Authorisation is limited to \$45/head.

Travel

Refer to the Travel Expenses Reimbursement Policy.

Fringe Benefits Tax

Fringe Benefits Tax Declarations will need to be completed for all of the following types of entertainment and hospitality:

- Civic receptions
- Council Functions
- Employer Function
- Sponsored Meals.

Officers incurring and authorising the expenditure must demonstrate that the expenditure will benefit the Council and has been authorised for official purposes. Entertainment and hospitality expenditure must be properly documented so as to satisfy audit, legislative and reporting requirements.

Officers must not authorise their own expenditure. Expenditure by the CEO must be authorised by the Mayor or the Director Corporate and Community Services. Expenditure by a Director must be authorised by the CEO. Expenditure by a Manager or other officer must be authorised by the CEO, relevant Director or Manager respectively. The person approving the expenditure must ensure that;

- the expenditure is in accordance with this Policy;
- the cost is available in the relevant budget item and
- meets the usual requirements for expenditure approvals.

Expenses claims under this Policy must be made within six months of the expenditure being incurred. Expense claims must be submitted on the Expense Claim Form with the correct documentation and authorisation attached.

Expenditure deemed by this Policy to be inappropriate or unreasonable must be repaid to the Council within 14 days of being issued a notification of the expenditure being inappropriate.

Section 3 – Reference and Supporting Information

Supporting documentation

Links to supporting documentation:

Doomadgee Aboriginal Shire Council Policy



Travel Expenses Policy Expense Claim Form Code of Conduct	
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Section 5 – Governance

Policy is governed by the following legislation

Name	Link
<i>Local Government Regulation 2012</i>	

Responsibility

Responsible Department:	Governance
Policy Administrator:	Director of Corporate Services

Review

Review Period:	Annually
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Privacy Provision

Council respects and protects people's privacy and collects, stores, uses and discloses personal information responsibly and transparently when delivering Council services and business.

Change History

Review Date	Revision Number	File Reference	Approval Date	Change:	Date of Next Review
1	1		15/09/16		
2	2		23 Jan 2020	Substantial rewrite	