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# Entertainment and Hospitality Expenses Policy

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**CONTROL:**

Policy Type:	Finance
Authorised by:	Council
Head of Power:	Local Government regulation – Section 196
Responsible Officer:	All Councillors and Officers
Responsibilities:	Compliance with policy
Adopted / Approved:	25 May 2021; Resolution 2021/112
Last Reviewed:	May 2021
Review:	<p>January 2025</p> <p>Note: This Policy is reviewed when any of the following occur:</p> <ol style="list-style-type: none"><li>1. The related information is amended or replaced.</li><li>2. Other circumstances as determined from time to time by the Chief Executive Officer.</li></ol> <p>Notwithstanding the above, this Policy is to be reviewed at intervals of no more than two years.</p>

## 1. INTRODUCTION

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**1.1 PURPOSE:**

To ensure accountability and proper use of Council funds when providing entertainment and hospitality purposes.

**1.2 POLICY OBJECTIVES:**

To set standards for entertainment and hospitality expenditure incurred on Council's behalf which meet legislative and community standards and comply with Council's Codes of Conduct.

**1.3 COMMENCEMENT OF POLICY:**

This Policy will commence on adoption.

**1.4 SCOPE:**

This policy applies to all Councillors and staff when engaging in the provision or receipt of entertainment and hospitality.

## **2. POLICY**

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### **2.1 CONTEXT:**

Council is required by legislation to maintain a policy about the provision of entertainment and hospitality. Council can only provide entertainment and hospitality in line with this policy.

### **2.2 POLICY STATEMENT:**

Council may spend money on entertainment or hospitality only if the entertainment or hospitality is in the public interest.

All entertainment and hospitality expenditure must be:

- reasonable;
- cost effective;
- within the relevant budget allocations;
- for official purposes; and
- able to withstand public scrutiny.

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

## **3. STANDARDS AND PROCEDURES**

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### **3.1 SPECIFIC AND STANDARD**

#### **Authorisation and documentation**

Expenditure not in accordance with this policy must be repaid to the Council within 14 days of being issued a notification of the expenditure being inappropriate.

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. Expenditure by a Manager must be authorised by the CEO and expenditure by other officers must be authorised by the relevant Manager.

#### **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, trade unions, recognised community organisations, the media, and other levels of Government.

Attendees must ensure that there is no conflict of interest or breach of Council's Codes of Conduct by their attendance or participation.

Entertainment and hospitality expenses by Councillors and Officers must at all times be publicly defensible.

### **Provision and Consumption of Alcohol**

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.

The Mayor or CEO may on occasion provide alcohol when hosting visitors.

### **Expenditure that is not Reasonable and Appropriate**

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;
- Dinners/functions at the private residence of a Councillor or Council officer;

## **4. REFERENCE AND SUPPORTING INFORMATION**

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### **4.1 DEFINITIONS:**

To assist in interpretation, the following definitions shall apply:

<b>Word / Term</b>	<b>Definition</b>
Council	means Bulloo Shire Council.

### **4.2 RELATED POLICIES, LEGISLATION AND DOCUMENTS:**

<b>Links to supporting documentation</b>
Local Government Act 2009
Local Government Regulation 2012
Code of Conduct for Employees Policy