



Blackall-Tambo

Regional Council

Entertainment and Hospitality Expenditure Policy

1. PURPOSE

The purpose of this policy is to provide proper control of Blackall-Tambo Regional Council's expenditure in relation to entertainment and hospitality. The overall approach is to ensure that a consistent approach is maintained throughout the organisation and to continually ensure accountability to the community for its expenditure.

Expenditure should be for an identified benefit to the community, and Council should ensure that compliance with legal, financial, audit and ethical requirements are achieved.

2. SCOPE

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

The entertainment and hospitality activities covered within the scope of this policy are:

- Council business related activities
- Civic related activities
- Special function events

3. LEGISLATION

Section 196 of the *Local Government Regulation 2012* provides examples of spending on entertainment and hospitality. Examples include:

- Entertaining members of the public to promote a local government project or initiative.
- 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 can withstand both internal and public audit scrutiny;
- it is for official purposes;
- it complies with legal, financial, audit and ethical requirements;
- Be properly documented, with the purpose for the expenditure clearly identified; and
- Be in accordance with the adopted Procurement Policy, Credit Card Policy, and Delegations Register of Council where appropriate.

Where a Council Credit Card is used to pay for entertainment or hospitality expenditure, such expenditure must firstly:

- Comply with the requirements of this Policy
- Such expenditure has been authorised within a specified limit and complies with the Council Credit Card Policy

4. COUNCIL BUSINESS RELATED ACTIVITIES

In order to conduct Council business, Council employees will travel to represent the Council at various conferences, seminars, training courses and deputations. As these employees carry out their duties, expenditure is incurred on accommodation, hospitality and related travel and it is the Council's intention to cover appropriate business-related expenses.

Meals and refreshments may be provided to attendees at meetings of Council. Entertainment and hospitality for meetings held within ordinary working hours should be kept to a minimum cost.

4.1. Training Courses, Conferences And Other Functions

Where a training course, conference, meeting or other function is arranged and employees or visitors will be present during a normal meal period, the Council may, if it facilitates the purposed of the event, arrange for refreshments to be made available. Such refreshments are to be reasonable in relation to the purpose and nature of the event and the expected attendees.

If an employee attends a training course, conference, meeting or other function not provided by the Council at Council cost, the Council may pay for meals if they are included in an overall cost for the event or are provided meals which are an integral part of the event.

4.2. Civic Related Activities

Civic functions such as Citizenship Ceremonies, Australia Day Celebrations, Anzac Day Celebrations and Official Openings provide community recognition or a welcome by the Council. The decision as to reasonable and appropriate costs will take into consideration the number of attendees, the timing of the function, the venue and the location with the region.



4.3. Special Function Events

Special Delegates

These may occur for cultural or economic development reasons and have the potential to increase investment in the Council area.

Condolence wreaths or floral presentations

For the death of or serious injury to a Councillor or Council employee or their immediate family. This is in recognition of service and a mark of respect to his/her family.

4.4. Other Hospitality Expenses

Other types of expenditure considered reasonable as official hospitality includes the provision of tea, coffee, sugar, milk, morning or afternoon tea, breakfast, lunch and/or dinner for official visitors and appropriate staff.

Reward and recognition presentations, such as recognition of Council officers for years of service or employee farewells;

Other specific celebrations authorised by the Chief Executive Officer.

5. PROVISION OF ALCOHOL

Alcohol may only be provided at an official Council function if it has been approved prior to the function by the Mayor or Chief Executive Officer.

Alcohol must not be provided during meetings or training courses provided by the Council, unless approved by the Chief Executive Officer.

6. UREASONABLE AND INAPPROPRIATE EXPENDITURE

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

- Tips or gratuities;
- Dinners/functions at the private residence of a Councillor or Council Employee;
- Staff meals without a Council business purpose.

7. CONTROLS

- Implementation of this policy is the responsibility of the Chief Executive Officer.
- Expenditure by an employee must be authorised by the relevant manager.
- Attendance at functions and events may be either by Council resolution or approval from the Chief Executive Officer or Director.
- Relevant documentation should be provided which:
 - outlines the official purpose of the function
 - links the function to the conduct of Council business
 - indicates the responsibilities of the attending Councillor(s) and/or employee(s)



- indicates any external organisations or individuals who may be in attendance
- certifies that any expenditure incurred is/was incurred in the performance of official duties.
- Requests for reimbursement must be on Council's approved reimbursement form and have supporting documentation such as tax invoices, receipts for amounts paid.

8. RELATED DOCUMENTS

Local Government Act 2009
Local Government Regulation 2012
Code of Conduct for Employees Policy
Procurement and Disposal Policy
Credit and Fuel Card Policy
Councillors' Expenses Reimbursement Policy
Councillor Code of Conduct Policy

9. REVIEW TRIGGER

This policy is reviewed for applicability, continuing effect and consistency with related documents and other legislative provisions when any of the following occurs:

- The related documents are amended.
- The related documents are replaced by new documents.
- Amendments which affect the allowable scope and effect of a Policy of this nature are made to the head of power.
- Other circumstance as determined from time to time by a resolution of Council.

Notwithstanding the above, this Policy is to be reviewed at least once in every two years for relevance and to ensure that its effectiveness is maintained.