

G.09 Entertainment and Hospitality Policy

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- CEO Chief Executive Officer
- DCCS Director of Corporate & Community Services
- DES Director of Engineering Services
- MFS Manager Financial Services

1 OBJECTIVE

To provide clarity as to what is considered reasonable entertainment, why it is important to the role of Council and the administrative processes that support this.

2 SCOPE

Applies to all entertainment.

3 STATEMENT

3.1 PRINCIPLES

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

The guiding principles are that expenditure must be reasonable, able to be justified as of benefit to the Quilpie region, and properly documented.

3.2 PROVISIONS

Quilpie Shire Council is increasingly interacting at a community, cultural, business and political level.

In such instance where expenditure associated with entertainment or hospitality is required to be made using a Council authorised credit card this expenditure will be fully accounted for in Council's financial system. Expenditure by credit card must be in accordance with the provisions as detailed in this policy.

Council's role extends to the following:

- Building relationships with Australian and International dignitaries that will be valuable if the region is to reach its potential;
- Forming links within the region, across Australia and internationally to ensure the strong economic performance of the region;
- Working with the Quilpie Shire community to strengthen the social fabric of the region; and
- Working with employees to encourage them to aspire to provide the best value service and performance for the residents and visitors to Quilpie.

In performing the role outlined above it is necessary from time to time for Council to engage in entertainment activities. The following types of entertainment are considered appropriate:

3.2.1 Civic Receptions

Are held from time to time during the year and are allowable under this policy where they:

- support the roles outlined above;
- have been authorised by the Mayor; and
- the expenditure associated with these receptions falls within the total budget allocated for such functions within a given financial year.

Responsibilities

- Responsibility for monitoring the budget associated with Civic Receptions rests with the Chief Executive Officer.
- These functions would always be organised by the Chief Executive Officer or relevant Manager

- Corporate Communications will maintain details of: the purpose of the reception, the number of invitees, the number of attendees and a description of the groups that were in attendance together with a breakdown of the costs associated with the function.

3.2.2 Council Hosted Functions - Civic

Are held from time to time during the year and are allowable under this policy where they:

- support the roles outlined above;
- have been authorised by the Mayor or the Chief Executive Officer; and
- the expenditure associated with these functions falls within the total budget allocated for such functions within a given financial year.

Responsibilities

- Responsibility for monitoring the budget associated with Civic functions rests with the Chief Executive Officer.

3.2.3 Council Hosted Functions – Business

Are held from time to time during the year and are allowable under this policy where they:

- support the roles outlined above;
- have been authorised by the Mayor or Chief Executive Officer; and
- the expenditure associated with the function falls within the total budget allocated for such functions within a given financial year.

Responsibilities

- Responsibility for monitoring the budget associated with these activities rests with the Chief Executive Officer and the respective Manager.
- The appropriate expense claim and Fringe Benefits Tax Declarations will need to be completed for this type of function by the Council representative that has co-ordinated the function. Generally the basic record keeping requirements include: purpose of the entertainment, names of attendees, number of Council attendees versus external attendees, and cost of the entertainment.
- Staff or Councillors who incur costs associated with Entertainment must ensure that tax invoices are obtained from suppliers.
- Staff or Councillors incurring the expenditure on behalf of Council are able to utilise Council provided credit cards where this is preapproved for the function in question.

3.2.4 Council Hosted Functions – Employer

Are held from time to time during the year and are allowable under this policy where they:

- support the roles outlined above;
- have been authorised by the Chief Executive Officer; and
- the expenditure associated with the function falls within the total budget allocated for such functions within a given financial year.

Responsibilities

- Responsibility for monitoring the budget associated with these activities rests with the Chief Executive Officer and the respective Manager.
- The appropriate expense claim and Fringe Benefits Tax Declarations will need to be completed for this type of function by the Council staff member that has co-ordinated the function. Generally the

basic record keeping requirements include: purpose of the entertainment, names of attendees, number of Council attendees versus external attendees, and cost of the entertainment.

- Staff who incur costs associated with Entertainment must ensure that tax invoices are obtained from suppliers.
- Staff incurring the expenditure on behalf of Council are able to utilise Council provided credit cards where this is preapproved for the function in question.

4 DEFINITIONS

Civic Reception formal function hosted by the Quilpie Shire Council welcoming a person or persons to the region or recognising significant achievements of locals.

Council hosted functions Occur in the following capacities:

Civic function hosted by Council normally to demonstrate hospitality, courtesy, or provide recognition for a milestone. For example, Citizenship Ceremonies, a launch of a book, courtesy welcome for service club conference etc.

Business function hosted to further relationships and links with business that are important to the region and the outcomes being delivered to ratepayers by the Council.

Employer functions hosted for Council employees occasionally including members of their family. These functions are in recognition of service, both length and quality, and are provided along with other rewards to encourage aspiration to best value service for the ratepayers and residents of the Quilpie region. This policy does not attempt to cover the issue of working meals including morning or afternoon tea or lunch provided as part of a training program or meeting.

Entertainment is generally the provision of meals and beverages as part of official business.

Reasonable expenditure to assess whether expenditure is reasonable, the person claiming the expenditure must be comfortable in disclosing the expense, should that be required, and be able to identify the benefit for Council, and the public generally. They should be satisfied that the claim was reasonable, prior to the authorisation of any such payment or reimbursement. Matters which should be considered include the quantum of the claim, the frequency of claims and the impact of Fringe Benefits Tax.

5 RELATED POLICIES | LEGISLATION | OTHER DOCUMENTS

IX #	Details