Functional Area: ORGANISATIONAL

POLICY: ENTERTAINMENT & HOSPITALITY

Purpose

This policy provides clear guidelines and controls for spending public or corporate funds on entertainment and hospitality services, ensuring expenditure is accountable, reasonable, and in the public or business interest. The policy sets standards for entertainment and hospitality expenditures that align with legislative guidelines and community standards.

Policy Statement

Expenditure by Barcoo Shire Council on entertainment and hospitality will be in the public interest and necessary to facilitate Council business, represent value for money, and comply with legal, financial, audit and ethical standards.

Scope

This policy applies to all entertainment and hospitality expenditure incurred by Council in every aspect of its operation and performance.

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

- functions, civic receptions and meetings related to entertaining visitors where Council has an interest in or an obligation to facilitate the visit, such as to promote a Council initiative or project
- functions, civic receptions and meetings related to business and/or development where it is considered essential for building relationships and supporting links within the region or across Australia and internationally to ensure the strong economic performance of the region
- functions, civic receptions and meetings that are considered essential for maintaining and strengthening the social fabric of the Shire.

All entertainment and hospitality expenditure must be:

- justifiable, authorised and for officially approved purposes
- cost-effective and represents value for money
- within the relevant budget allocations
- able to withstand public scrutiny

Definitions

Entertainment and hospitality include the provision of food or beverages; provision of performances; and participation in functions, events or other activities held by Council.

Function is a formal function hosted by Council which does not include conferences, professional development, training or meetings held by organisations other than Council.

A **Civic Reception** is hosted by Council to demonstrate hospitality, courtesy or provide recognition of a milestone; it includes celebrations of Australia Day, Anzac Day, a book launch or a Citizenship Ceremony.

Responsibilities

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 Delegated Officer.

Reasonable Expenditure, Authorisation and Procurement

Entertainment and hospitality expenditure will be approved and documented in accordance with procurement and purchasing procedures and delegations, and the requirements of Fringe Benefits Tax.

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 and receipts for amounts paid.

Entertainment and hospitality expenditure will be charged to Council's relevant financial account so that a general-purpose financial statement can be included in Council's Annual Report.

Expenditure should not be incurred for attendance of a Council employee's or Councillor's partner or spouse, except where the prior approval of the Mayor in the case of Councillors or Chief Executive Officer, or of the Chief Executive Officer in the case of other Council employees, has been obtained.

Council may meet the cost of food and drink provided to Councillors and employees as attendees in an official capacity at Council functions, civic receptions and meetings in the following circumstances:

- as part of a Council initiative or project
- at committee and working group meetings, conferences, seminars and training where the cost is met by Council
- when required to be present at a mealtime and an alternate designated meal break is not available
- when required to attend a meeting or function attended by persons external to Council where food and drink is provided for all other attendees
- at approved social functions hosted by Council.

Examples of expenditure considered reasonable as official expenditure:

- tea/coffee for official visitors
- breakfast/lunch/dinner for official visitors
- light refreshments for internal meetings, conferences, workshops, seminars and other business purposes
- charges for attendance at official functions
- condolence wreaths or floral presentations
- Anzac Day wreaths
- employer reward and recognition presentations
- annual Christmas celebrations.

Expenditure should not be incurred for:

- paying tips or gratuities
- stocking of alcohol
- dinners/functions at the private residence of a Councillor or employee
- attendance of a Council employee's or Councillor's partner or spouse, except where the prior approval of the Mayor in the case of Councillors or Chief Executive Officer, or of the Chief Executive Officer in the case of other Council employees, has been obtained.

Alcohol

Alcohol may only be provided at an official Council function at Council's expense if it has prior approval by the Chief Executive Officer.

Councillors and employees are to take due care in the consumption of alcohol, with regard to their own health and safety and the safety of others, and remembering that they are representing Council.

Where alcohol is provided or paid for as part of a Council function, civic reception or event, it is recommended that alcohol supplied be limited to one standard drink per person per hour, and to a maximum of four drinks per person per event.

Council's Drug and Alcohol policy and the Code of Conduct must be adhered to.

Governing Legislation and Regulations

Local Government Act 2009 (Qld)

Fringe Benefits Assessment Act 1986 (Cth)

Local Government Regulation 2012 (Qld)

Policy Owner:	Director Corporate and Community Services
Policy Reference No.:	BSC - 025
Related Policies:	BSC – 012 Employee Code of Conduct BSC – 001 Procurement BSC – 018 Corporate Credit Card BSC – 019 Expenses Reimbursement & Provision of Facility BSC – 013 Drug and Alcohol
Related Forms:	
Version:	4
Council Resolution No:	2026.04.010
Date Approved:	15 April 2026
Review:	This Policy is to be reviewed at intervals of no more than two years.