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## 1. LEGISLATIVE AUTHORITY

*Local Government Act 2009*

*Local Government Regulation 2012*

## 2. BACKGROUND

The *Local Government Act 2009* (“the Act”) requires Council to prepare a policy about the local government’s spending on entertainment or hospitality.

This policy is separate to the Councillors Remuneration and Expenses Policy which outlines payments to Councillors for reasonable expenses incurred for discharging their duties, such as reimbursement of meal costs when attending approved functions.

## 3. DEFINITIONS

**Entertainment or hospitality** as defined in the *Local Government Regulation 2012* (“the Regulation”) includes, for example –

- (a) entertaining members of the public in order to promote a local government project; and
- (b) providing food or beverages –
  - a. to a person who is 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.

## 4. POLICY STATEMENT

### 1. General

Pursuant to Section 196 of the Regulation, a local government must prepare a policy about the local government's spending on entertainment or hospitality. Section 196 of the Regulation sets out the requisite elements of the entertainment and hospitality policy.

In accordance with the Regulation, a local government may spend money on the entertainment or hospitality only if the entertainment or hospitality is consistent with the local government's entertainment and hospitality policy.

All entertainment and hospitality expenditure must be:

- (a) reasonable;
- (b) cost effective;
- (c) comply with relevant budget allocations;
- (d) for official purposes;
- (e) comply with legislative and audit requirements; and
- (f) able to withstand public scrutiny.

### 2. Types of entertainment or hospitality that the local government considers to be in the public interest.

Below is a list of examples which the Goondiwindi Regional Council considers to be in the public interest:

- The provision of refreshments/lunches for a conference, course, meeting, seminar, workshop or another forum that is held by the local government for its councillors, employees or other persons
- The provision of refreshments/lunches at official Council meetings for Councillors, relevant staff, and visitors of an official capacity at meetings where appropriate.
- Hosting official dignitaries including representatives from other local governments and other tiers of government.
- The provision of refreshments/lunches for visitors in an official capacity.
- Hosting representatives of business, industry and community organisations where relevant.
- Hosting functions to recognise particular events or achievements (e.g. official openings, civic receptions).
- Entertaining members of the public in order to promote a local government project

### 3. Types of entertainment or hospitality that may, or may not be paid for with a credit card that is issued in the name of the local government pursuant to the Regulation

- All entertainment and hospitality listed above in clause 4(2) of this policy may be paid for by a credit card issued in the name of the Council pursuant to Council's credit card policy.

### 4. Procedure that must be followed when approving spending on entertainment or hospitality pursuant to the Regulation

All officers incurring and authorising expenditure pursuant to this policy must comply with the relevant financial delegations set out in Council's purchasing policy and must comply with the following:

- Ensure that the principles in this policy are followed;
- Properly document and comply with internal and external audit requirements;

- Comply with the procedures relating to Fringe Benefits Tax;
- Comply with Councils budget.

#### **5. Situations where Policy Does Not Apply**

1.1. This policy does not apply where elected members are attending functions or events where the expenses incurred are paid for from individual Councillor's professional development allowance.

1.2. This policy does not apply to conferences, training, professional development or meetings which are held by organisations other than Council and which are covered by the Councillor remuneration and expenses policy.

#### **6. Additional Expenses for Mayor**

##### **Hospitality**

A local government may reimburse the Mayor up to \$1,000 per annum for hospitality expenses deemed necessary in the conduct of council business (as provided in the Councillor Remuneration and Expenses Policy).

#### **PURPOSE OF POLICY**

The purpose of the policy is to provide guidelines relating to entertainment and hospitality expenditure incurred on Council's behalf to ensure compliance with legislative, financial, audit and ethical requirements.

This policy applies to both Councillors and Employees of the Goondiwindi Regional Council.

#### **REVIEW DATE**

June 2025