

Entertainment and Hospitality Policy

Responsible Manager	Executive Director, Corporate Services
Head of power	<i>Local Government Act 2009</i> <i>Local Government Regulation 2012</i>
Authorised by	Council
Authorised on	27 June 2023
Implemented from	1 July 2023
Last reviewed	June 2023
Review history	2008, 2009, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022
To be reviewed on	June 2024
Corporate Plan	People, Sustainability and Prosperity

1. Purpose

The purpose of this policy is to provide clarity as to what Torres Strait Island Regional Council considers reasonable entertainment and hospitality expenses.

2. Application

This policy applies to all entertainment and hospitality expenses for Councillors.

3. Legislation/Policies

This policy is established with reference to obligations specified in the *Local Government Regulation 2012*.

4. Definitions

Charter means a contracted flight outside of scheduled RPT movements.

Chief Executive Officer means Chief Executive Officer of Council.

Civic Duty means the responsibility to attend (within Queensland) Sad News, Funerals and/or Tombstone Unveiling.

Council means the Torres Strait Island Regional Council

Deputy Mayor means Deputy Mayor of Council

Entertainment means;

- (a) Entertainment by way of food, drink, or recreation or
- (b) Accommodation or travel to do with providing entertainment by way of food, drink or recreation

Ferry means a local operating ferry service with scheduled movements for transport

Funeral means a ceremony for a deceased person prior to burial / cremation

Mayor means Mayor of Council

RPT or Regular Passenger Transport means a transporter for passengers operating in the Torres Strait to the public.

Sad News means terminology referring to the passing of a person

Tombstone Unveiling means a cultural event where the headstone is unveiled, and the spirit of the deceased has joined other ancestors and marks the end of the mourning period

5. Principles

Part of Council's role is to engage in entertainment activity at local, national and international levels to further the economic, social and cultural development of the Torres Strait.

The provision of support further strengthens the cultural and social fabric of Torres Strait Communities.

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, properly documented and able to be justified:

- (a) as of benefit to the Torres Strait Communities; and
- (b) be consistent with Council's operational or strategic objectives.

5.1 Roles and activities

Mayoral Reception and Council Hosted Functions

The Council, Councillors or Council Officers may undertake the following roles and activities:

- (a) Building relationships with dignitaries (both local and international) that will benefit the Torres Strait in terms of access to people, services, goods and resources;
- (b) Forming regional links to ensure the continued economic development of the Torres Strait region;
- (c) Working within the Torres Strait community to further develop the social and cultural fabric binding the region;
- (d) Working with employees to recognise service and performance; and
- (e) Attendance at Council hosted events e.g., Australia Day Awards.

Civic Duty role

Additionally, the Mayor or Deputy Mayor (deputised by the Mayor) and the Divisional Councillor for the Division / Island that the past Leader represented may undertake the Civic Duty role.

Attendance for the Civic Duty role is restricted to events associated with past leaders, parent(s) of currently elected Councillors, elder statesmen or others generally recognised as contributing to the advancement of the Torres Strait.

Should a Councillor travel for Civic Duty purposes it is an express requirement that the Councillor is the Divisional Councillor for the Division / Island that the past leader represented in a public office capacity.

Civic Duty travel is taken to be part of official business with the Mayor or Deputy Mayor or Councillor representing the Council at these significant events in the Community.

Civic Duty travel costs are to be recognised and kept to a reasonable limit. Payment by the Council shall occur at Council adopted travel rates.

All Civic Duty costs need to be funded from the adopted budget.

Criteria

In performing any of the aforementioned roles, it may be necessary from time to time for Council, Councillors or Council Officers to engage in entertainment activities.

Entertainment and hospitality expenditure will be considered appropriate for such activities if it conforms with the following criteria:

- it is considered reasonable and cost effective;
- it can be supported within adopted budget allocation;
- it is able to withstand public scrutiny;
- it serves an official purpose as described above;
- it complies with legal, financial, audit and ethical requirements; and
- it complies with Council's operational and strategical objectives.

All expenditure for entertainment and hospitality purposes must be pre-authorised. In assessing whether expenditure is reasonable, the person claiming the expenditure must be comfortable in publicly disclosing the expense, should that be required, and be able to identify the benefit for Council. Similarly, the person/s approving the payment or reimbursement should be comfortable that the claim was reasonable and meets the aforementioned criteria.

Table 1 lists the types of entertainment considered appropriate for Council business and who is authorised to approve such expenditure.

TABLE 1: Types of Roles / Authorisations

Type of Function	Authorising Officer	Administration Roles
Mayoral Reception	CEO	Budget Monitoring - CEO Budget to be expressly stated at Original Budget adoption *Supporting documentation
Council Hosted Function	CEO	Budget Monitoring - CEO Budget to be expressly stated at Original Budget adoption *Supporting documentation
Civic Duty Role	CEO / Mayor	Budget Monitoring - CEO Budget to be expressly stated at Original Budget adoption <ul style="list-style-type: none"> • (Payment to maximum of RPT Flight costs where Charters are utilised)

* Supporting Documentation:

- Written request stating purpose and approval by the authorising officer
- Quotes approved by authorising officer
- Additional requirement where the event is not open to the public (invite only):
 - Total number of attendees (number of Council officers / number of non-Council officers)
 - Completed Fringe Benefits Tax Declaration Form

Only entertainment and hospitality expenses associated with aforementioned activities or roles will be allowed.

Allocated Budget and Approval Process

Annual budget allocation:

- Council hosted function: \$750 per Councillor
- Mayoral reception: \$2,500 (Mayor)
- Any general allocation must be determined at the time of the original budget and to the extent it can be reasonably justified and within any current restraints.


Any payments payable under this policy will be made directly to the supplier unless there are extenuating circumstances, in which case the CEO must approve the alternative payment method.

Fringe Benefit Tax

A Fringe Benefit Tax (FBT) Declaration for Entertainment and Hospitality Expenditure Form is to be completed for all Council functions, where meals or entertainment are provided and they are not open to the general public.

Manager Responsible for Review:

Executive Director Corporate Services



Adopted: 27 June 2023

Due for Revision: June 2024

James William
Chief Executive Officer