

# ENTERTAINMENT

**POLICY | PUBLIC VERSION**



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### 1 PURPOSE

The purpose of this Policy is to identify principles and reasonable practices regarding entertainment and hospitality undertaken by The Adelaide Hills Region Waste Management Authority (the Authority).

### 2 POLICY STATEMENT

#### Reasonable Entertainment Expenses

Entertainment (or expenditure for official hospitality) should only be incurred where it is considered necessary or desirable to facilitate the conduct of public business through persons who are unable to do so, either by advice or because of their vocations or business needs.

In certain cases, it may be periodically appropriate to provide hospitality to employees or individuals of particular importance to the Authority;

Examples may include:

- Interstate and overseas visitors where the Authority has an interest in, or a specific obligation towards facilitating the visit;
- Representatives of business or industry, trade unions and recognised community organisations, the press and other media;
- Representatives of other levels of government, subsidiaries or other local governments
- Staff meetings/planning days, events and dinners, including end of year functions or other gatherings;
- Meetings with external stakeholders held at cafes or employee dinners following/or during official Authority business, for example while travelling for conferences/training etc.

Modest entertainment expenses reasonable and necessarily associated with the duties above are expected to be incurred.

#### Modest Entertainment Expenses

A modest act of entertainment or hospitality (in a single occurrence) means any such activity of hospitality authorized by the Executive Officer with a value not greater than \$1000 in total, limited to a maximum of \$100 per person.

Where a value greater than \$1000 is deemed necessary by the Executive Officer, Board approval is required.

Where practical, the Authority employee should seek approval from the Executive Officer prior to incurring any entertainment expense on an Authority corporate credit card.

Where it is impractical to seek approval from the Executive Officer and it is deemed necessary, e.g., meeting at a coffee shop with an external stakeholder or dinner while interstate, an Authority employee may use a corporate credit card, up to a maximum value of \$100 at a point in time.

If an Authority employee uses a corporate credit card for purchases of an entertainment nature, it must be in line with the Authority Corporate Credit Card Policy and justification for the purchase must be provided to the Executive Officer.

It is not appropriate for an Authority employee to utilise the corporate credit card for internal staff meetings of a regular nature without approval from the Executive Officer.

#### Fringe Benefits Tax Requirements

Fringe Benefits Tax (FBT) may be payable on some of the official hospitality expenditure that is attributable to Board Members and employees of the Authority.

All Board Members and employees should be aware of FBT rules and of their application for official hospitality functions.

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### Other hospitality expenses incurred by Board Members, Employees and Official Visitors (No FBT reporting required)

In addition to the above categories, with approval from the Executive Officer, other types of expenditure considered reasonable as official hospitality may include:

- Provision of tea, coffee, morning or afternoon tea, and
- Provision of light refreshments (excluding alcoholic drinks/working meals for internal meetings, conferences, seminars and workshops).

Working meals should not include alcoholic drinks and be of a light nature at the work/meeting location, unless associated with a seminar or other function at a particular venue.

### 3 RELEVANT DOCUMENTATION

Corporate Credit Card Policy.

### 4 REVIEW

This Entertainment Policy shall be reviewed and approved by the Board, at a minimum within four (4) years or more frequently if required.