



1 HEAD OF POWER

- *Local Government Act 2009*
- *Local Government Regulation 2012*

2 POLICY PURPOSE

The purpose of this policy is to ensure compliance with section 196 of Local Government Regulation 2012 and that council's expenditure in relation to entertainment or hospitality is reasonable and appropriate.

3 POLICY SCOPE

This policy applies to all councillors and council officers who provide official hospitality while on council business.

Entertainment and hospitality activities include council business related activities, civic related activities, and specific function events and activities.

4 POLICY STATEMENT

All entertainment and hospitality spend must be incurred in the public interest, or as a legitimate means of promoting council business.

The person authorising the spending must be able to validate the benefits to council and the community.

The amount spent on entertainment and hospitality must be commensurate with the benefit received by council or the community.

The spending must be provided for in a budget and be authorised in accordance with council's accounting procedures.

Entertainment and hospitality expenses may only be charged to a corporate purchase card if prior authorisation has been obtained and such spending has been authorised within a specified limit.

Council must keep sufficient records to enable the correct calculation of its Fringe Benefit Tax liability.

Approvals for spending are as follows:

- a. Council officers may not authorise their own spending;
- b. Spending by a council officer must be authorised by the officer's supervisor/manager;
- c. Spending by the Chief Executive Officer must be authorised by the mayor;
- d. Spending by the mayor or councillor must be authorised by Chief Executive Officer,
- e. Appropriate documentation must be supplied when claiming reimbursement for expenses incurred (e.g. tax invoices, receipts etc.); and
- f. Where there is some doubt about the validity of claiming particular spending, the principles of this policy should be used to make the determination.

5 HUMAN RIGHTS COMPATIBILITY STATEMENT

This policy has been assessed as compatible with Human Rights protected under *the Human Rights Act 2019*.

6 DEFINITIONS

Council business – means work required to be performed as part of normal duties.

Entertainment expense – means the expense/cost to council of providing an entertainment or hospitality service.

Entertainment or hospitality service – means the following:

- a) entertaining members of the public in order to promote a local government initiative or project.
- b) providing food or beverages by council –
 - i. to a person visiting council in an official capacity; or
 - ii. for a conference, meeting, training course, seminar, workshop or another forum that is held by council for its councillors, officers or other person
- c) paying for a councillor or officer to attend a function as part of the councillor or officer's official duties or obligations as a councillor or officer.

Officers – includes employees, contractors, volunteers and all others who perform work on behalf of council.

7 RELATED POLICS AND OTHER DOCUMENTS

Legislation

- *Local Government Act 2009*
- Local Government Regulation 2012
- *Fringe Benefits Tax Assessment Act 1986*

Associated Council Documents

- Adopted Budget
- Employee Code of Conduct Policy
- Gifts and Benefits Policy
- Councillor Expense Reimbursement Policy
- Employee Expense Reimbursement Policy
- Travel and Accommodation Policy

8 MONITORING AND REVIEW

Notwithstanding the above, this policy is to be reviewed every four (4) years for relevance and to ensure that its effectiveness is maintained.

9 RESPONSIBILITY

The mayor and Chief Executive Officer are responsible for ensuring this policy is understood and adhered to at all times by all councillors and council officers.

This Policy is to be implemented by the CEO; and reviewed and amended by the Governance and Records Officer.

10 VERSION CONTROL

Version	Details	Resolution No	Date
V1	Created and adopted	2026/46	25 March 2026

