# Hospitality and Entertainment

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## 1.0 Purpose

The purpose of this policy is to:

* ensure probity, accountability and the appropriate use of University money when spending on entertainment and hospitality.
* direct University employees on the conduct expected when spending and approving hospitality and entertainment.
* maintain a high level of integrity and excellence by requiring employees to comply with the University’s legal and regulatory obligations, and to protect the University’s reputation.

## 2.0 Scope

This policy applies to all employees and others included within Griffith University’s [Code of Conduct](https://sharepointpubstor.blob.core.windows.net/policylibrary-prod/Code%20of%20Conduct.pdf).

## 3.0 Policy statement

Hospitality and entertainment expenditure must:

* be directly beneficial to furthering University outcomes and objectives
* reasonably meet community expectations and be able to withstand public scrutiny
* have sufficient budget available including that if FBT applies, the cost doubles
* be approved according to the financial delegation framework
* fall within this policy’s dollar thresholds in section four
* comply with the University’s Code of Conduct
* follow the procedure associated with this policy
* not be excessive in scope, frequency, or value for functions celebrating staff achievements, reward and recognition, and any other social events
* be for reasonable and appropriate alcohol consumption
* be substantiated for audit and taxation purposes (Fringe Benefits Tax (‘FBT’) and Goods and Services Tax (‘GST’).

## 4.0 Thresholds

* For staff only events, expenditure is limited to $40 per head (excluding FBT and GST).
* Expenditure for official functions (including for third parties attending) is limited to $120 per head (excluding FBT and GST).

## All requests above the thresholds must be pre-approved by the relevant Head of Element.

## 5.0 Roles, responsibilities and delegations

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| --- | --- |
| ROLE | RESPONSIBILTY |
| Chief Operating Officer | Pre-approves expenditure requests above the threshold in section four relating to Council and Council committees (other than Academic Committee) on the recommendation of the Head, Corporate Governance (Council Secretary). |
| Head of Element | Pre-approves expenditure requests above the thresholds in section four.  Reports policy breaches to the Chief Operating Officer. |
| Approver | Reviews the request to ensure the proposed spend is in accordance with this policy, associated procedure and any related policies.  Adheres to the University’s [delegations framework](https://www.griffith.edu.au/about-griffith/corporate-governance/delegations-framework) when approving expenditure. |
| Requester | Ensures the request to spend on any hospitality and entertainment is in accordance with this policy, associated procedure, and any related policies. |

## 6.0 Definitions

For the purposes of this policy and related policy documents, the following definitions apply:

**Entertainment** is defined in the *Income Tax Assessment Act 1997* (Cth) which means:

1. Entertainment by way of food, drink or recreation; or
2. Accommodation or travel to do with providing entertainment by way of food, drink or recreation

Entertainment would include business lunches and social functions.

**Employee** is the definition of an ‘employee’ provided under the *Fringe Benefits Assessment Act 1986* (Cth) and includes past, present and future employees. Employee includes:

* members of University Council and Council committees
* all continuing, fixed-term and casual staff, including senior management, executive, academic, general and professional
* visiting, honorary and adjunct, conjoint appointments and volunteers.

**Fringe Benefits Tax (FBT)** refers to tax the University pays on benefits provided to employees (or their associates) in addition to their salary and wages as defined in the *Fringe Benefits Assessment Act 1986* (Cth).

**Goods and Services Tax (GST)** is a value-added tax levied on most goods and services sold or purchased in Australia as defined by *A New Tax System (Good and Services Tax) Act 1999* (Cth).

**Hospitality** refers to any event, including but not limited to internal or external meetings, seminars, conferences, and workshops, where entertainment, accommodation or catering is provided.

## 7.0 Information

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| --- | --- |
| Title | Hospitality and Entertainment Policy |
| Document number | 2024/0001012 |
| Purpose | The purpose of this policy is to:   * ensure probity, accountability and the appropriate use of University money when spending on entertainment and hospitality. * direct University employees on the conduct expected when spending and approving hospitality and entertainment. * maintain a high level of integrity and excellence by requiring employees to comply with the University’s legal and regulatory obligations, and to protect the University’s reputation. |
| Audience | Staff |
| Category | Operational |
| Subcategory | Finance  Risk & Integrity |
| UN Sustainable  Development Goals  (SDGs) | This document aligns with Sustainable Development Goals:  16: Peace, Justice and Strong Institutions  12: Responsible Consumption and Production |
| Approval date | February 2024 |
| Effective date | February 2024 |
| Review date | 2028 |
| Policy advisor | Head, Financial Management |
| Approving authority | Chief Operating Officer |

## 8.0 Related Policy Documents and Supporting Documents

|  |  |
| --- | --- |
| Legislation | [*Income Tax Assessment Act 1997* (Cth)](http://www5.austlii.edu.au/au/legis/cth/consol_act/itaa1997240/index.html)  [*Fringe Benefits Tax Assessment Act 1986* (Cth)](http://classic.austlii.edu.au/au/legis/cth/consol_act/fbtaa1986312/)  *Financial Accountability Act 2009 (QLD)* |
| Policy | [Code of Conduct](https://sharepointpubstor.blob.core.windows.net/policylibrary-prod/Code%20of%20Conduct.pdf)  [Conflict of Interest Policy](https://sharepointpubstor.blob.core.windows.net/policylibrary-prod/Conflict%20of%20Interest%20Policy.pdf)  [Fraud and Corruption Control Policy](https://sharepointpubstor.blob.core.windows.net/policylibrary-prod/Fraud%20and%20Corruption%20Control%20Policy.pdf)  [Gifts and Benefits Policy](https://sharepointpubstor.blob.core.windows.net/policylibrary-prod/Gifts%20and%20Benefits%20Policy.pdf) |
| Procedures | [FBT Entertainment and Hospitality Guide](https://intranet.secure.griffith.edu.au/finance/taxation/DOC-Hospitality-and-Catering-Quick-Guide.pdf)  [Hospitality and Entertainment Procedure](https://sharepointpubstor.blob.core.windows.net/policylibrary-prod/Hospitality%20and%20Entertainment%20Procedure.pdf)  [Purchasing and Procurement procedure](https://intranet.secure.griffith.edu.au/finance/spending-and-receiving-money/purchasing)  [Adding Attendee details in Concur](https://intranet.secure.griffith.edu.au/finance/spending-and-receiving-money/concur/Completing-Attendee-Information-in-Concur-Quick-Guide.pdf) |
| Local Protocol | [Spending University Funds](https://intranet.secure.griffith.edu.au/finance/spending-and-receiving-money/spending-university-funds)  [Delegations Framework](https://www.griffith.edu.au/about-griffith/corporate-governance/delegations-framework) |
| Forms | N/A |