

Hospitality and Entertainment

- 1.0 Purpose
- 2.0 Scope
- 3.0 Policy Statement
- 4.0 Thresholds
- 5.0 Roles, responsibilities and delegations
- 6.0 Definitions
- 7.0 Information
- 8.0 Related Policy Documents and Supporting Documents

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.

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

ROLE	RESPONSIBILITY
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 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:

- Entertainment by way of food, drink or recreation; or
- 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

Title	Hospitality and Entertainment Policy
Document number	2024/0001012
Purpose	<p>The purpose of this policy is to:</p> <ul style="list-style-type: none"> 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)	<p>This document aligns with Sustainable Development Goals:</p> <p>16: Peace, Justice and Strong Institutions</p> <p>12: Responsible Consumption and Production</p>
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)*
 Fringe Benefits Tax Assessment Act 1986 (Cth)
 Financial Accountability Act 2009 (QLD)

Policy Code of Conduct
 Conflict of Interest Policy
 Fraud and Corruption Control Policy
 Gifts and Benefits Policy

Procedures FBT Entertainment and Hospitality Guide
 Hospitality and Entertainment Procedure
 Purchasing and Procurement procedure
 Adding Attendee details in Concur

Local Protocol Spending University Funds
 Delegations Framework

Forms N/A
