NOOSA Council	Council Policy **ENTERTAINMENT AND HOSPITALITY POLICY**
Corporate Plan Reference:	***Theme No. 5. - Excellence*** *Objective 5.2 - Continue to deliver a financially sustainable Council that has the resources now and into the future to achieve its strategic objectives. This will be supported through the introduction of enhanced sustainability reporting and performance indicators, as well as ESG (environment social and governance) accounting practices as guided by statutory requirements*
Endorsed by Council:	23 June 2026
Policy Author:	Director Corporate Services

POLICY BACKGROUND

Section 196 of the *Local Government Regulation 2012* (the Regulation) requires Noosa Shire Council (Council) to prepare and adopt a policy about Council's spending on entertainment or hospitality.

The purpose of this Policy is to provide clarity and direction to Councillors and Council officers regarding reasonable and appropriate expenditure on entertainment and hospitality, and to ensure legislative and community standards are met. This policy applies to all entertainment and hospitality arrangements undertaken by Councillors and Council officers.

COUNCIL POLICY

Scope

This Policy provides the guiding principles for the provision of entertainment and/or hospitality undertaken by Council and provided to Council officers, Council representative and/or to third party persons. This Policy does not apply to gifts, entertainment and hospitality expenditure that falls under Noosa Council's Gifts and Benefits Policy and Council's Councillors Expenses Reimbursement Policy.

Section 196 of the *Local Government Regulation 2012* provides examples of spending on entertainment and hospitality. Examples include:

a) Entertaining members of the public in order to promote a Council project or initiative
b) The provision of food or beverages by Council:
   - to a person visiting Council in an official capacity
   - for a conference, course, meeting, seminar, workshop or other forum held by Council for Councillors, Council officers or other persons;
c) Paying for a Councillor or Council officer to attend a function as part of the Councillor's, or officer's official duties or obligations.

Principles

Entertainment and hospitality expenditure will be considered appropriate if it meets the following criteria:

- It is in the public interest
- It is for Council-related purposes
- It is economical, efficient and cost effective
- It can be supported by a specific approved budget allocation
- It complies with legal, financial, audit and ethical requirements.

Appropriate Entertainment and Hospitality Expenditure

The table below provides guidance on appropriate and reasonable entertainment and hospitality expenditure under the Policy.

Function	Definition	Approval Prerequisite Guidance
Civic Receptions and Hosting Events	Formal functions hosted by Council for: • Visiting dignitaries and delegates • Other levels of Government • Recognised community organisations • Business groups • Ceremonies for formal occasions.	• Authorisation by the Mayor in line with the Civic Functions Policy. • Availability of budget funds. • Records being maintained identifying purpose, number of attendees and cost.
Formal Council Functions	A function hosted by Council or CEO for: • Reward and recognition events • Significant corporate achievements • Length of service or retirement • CEO roadshows, workshops or other officer engagement events.	• Authorisation by the CEO. • Availability of budget funds. • Records being maintained identifying purpose, number of attendees and cost.
Meetings within Ordinary Hours	Entertainment and hospitality for meetings (including committee meetings, advisory workshops or planning days) held within ordinary working hours should be kept to a minimum. Where there are regular meetings that are similar in nature each time, there will be no need to justify the reasonableness and appropriateness of expenditure for each meeting. It will be sufficient if the first meeting passes the public defensibility test.	• Authorisation delegated from CEO to respective manager or director. • Availability of budget funds. • No payment of a meal allowance (where eligibility may exist under the relevant Enterprise Agreement).
Attendance at an off-site Venue for a Council-Related Activity	It is allowable for Councillors and Council officers to be provided with food or beverage during the course of their daily business where they are-offsite, travelling or at an external venue attending training, workshop, seminar or other generally applicable event scheduled to go through a normal meal break.	• For officers - authorisation delegated from CEO to manager or director. • For Councillors – refer to Councillors Expenses Reimbursement Policy. • Availability of budget funds. • No payment of a meal allowance (where eligibility may exist under the relevant Enterprise Agreement).

Function	Definition	Approval Prerequisite Guidance
Officer Reward and Recognition	To recognise and appreciate Council officers for their efforts, dedication and commitment to the delivery of Council services to the public, a contribution will be provided to each Branch Manager to undertake reasonable annual entertainment and hospitality activity. This may include morning tea, afternoon tea or lunch and as incorporated into the regular branch meeting schedules.	• Appropriateness, reasonableness, and defensibility of the proposed event. • Authorisation delegated from CEO to relevant manager or director. • Availability of budget funds. • No payment of a meal allowance (where eligibility may exist under the relevant Enterprise Agreement).
Christmas Function Contribution	A contribution may be provided annually by the CEO to the independent Noosa Council Staff Social Club Committee towards the operation of an annual Christmas function.	• Appropriateness, reasonableness, and defensibility of the proposed event. • Authorisation by the CEO. • Availability of budget funds. •
Office Tea and Coffee Provision	The provision of reasonable supplies at Council offices for provision of tea, coffee, milk and sugar for Council officer, Councillor and visitor consumption during office hours.	• Availability of budget funds.

Expenditure amounts will be reviewed annually as part of the budget process with reference to ATO Overtime Meal Allowance rates and allowances provided under the relevant Enterprise Agreements providing guidance on acceptable efficient expenditure levels.

Alcohol Provision and Consumption

Alcohol may only be provided at a meeting or official Council function if it has been approved prior to the function by the CEO. Council's Drug and Alcohol Organisational Guideline outlines the requirements for safe and responsible consumption of alcohol by officers in the workplace.

Inappropriate Expenditure

Examples of expenditure which is generally considered not to be reasonable and appropriate and therefore to be treated as private expenditure include:

- Tips or gratuities;
- Alcoholic drinks outside the scope of this Policy
- Stocking of bar fridges (unless otherwise approved by the CEO)
- Mini bar expenses
- Coffee, morning or afternoon tea outside the scope of this Policy
- Dinner or other functions at the private residence of a Councillor or Council officer
- Partner entertainment and/or hospitality expenses (unless otherwise approved by the CEO).

Internal Controls

The following authorisations apply to entertainment and hospitality expenditure:

- Entertainment and hospitality expenditure must be pre-authorised
- Council officers must not authorise their own entertainment and hospitality expenditure
- Expenditure by the Chief Executive Officer (CEO) must be authorised by the Mayor
- Expenditure by a Director must be authorised by the CEO
- Expenditure by a Manager or officer must be authorised by the CEO, relevant Director or Manager respectively.

Expenditure deemed by the CEO to be inappropriate or unreasonable must be repaid to Council within 21 days (3 weeks) of being notified.

Entertainment and hospitality expenditure must be properly documented and accounted for so as to satisfy audit, legislative and reporting requirements.

ROLES AND RESPONSIBILITIES

Councillors
Councillors will consider and adopt the Policy.

Chief Executive Officer (CEO) and Executive Team
The CEO and Executive Team will endorse for Council adoption and provide leadership and commitment in complying with the Policy and relevant legislation and documents.

Officers and Councillors
The following responsibilities apply to all Councillors and Council officers:

- Be aware of and comply with this Policy
- Ensure the expenditure is appropriate and would pass the public accountability test
- Report suspected breaches of policy in accordance with the Employee Code of Conduct
- A tax invoice must be obtained for all costs, and fringe benefits tax declarations must be completed. Where a tax invoice cannot be provided, the Council officer incurring the expense must provide a detailed list of items of expenditure, together with a statutory declaration certifying that the expenditure was incurred for official purposes
- Ensure all expenditure for entertainment and hospitality is correctly recognised in the financial system to ensure reporting obligations are fulfilled.

RELEVANT LEGISLATION AND POLICIES

Local Government Act 2009
Local Government Regulation 2012
Local Government (Finance, Plans and Reporting) Regulation 2010
Fringe Benefit Tax Assessment Act 1986

Council Policies
Procurement Policy
Gifts and Benefits Policy
Employee Code of Conduct
Civic Functions Policy
Councillors Expenses Reimbursement Policy
Drug and Alcohol Organisational Policy

HUMAN RIGHTS COMPATIBILITY STATEMENT

In developing this policy, the subject matter has been considered in accordance with the requirements of the Queensland *Human Rights Act 2019.* It is considered that the subject matter does not conflict with any human rights and supports a human rights approach to decision making by Council.

This policy should be read in conjunction with the *Human Rights Act 2019* (QLD) and Council’s Human Rights Policy.

Version control:

Version	Reason/ Trigger	Change (Y/N)	Endorsed/ Reviewed by	Date
1.0	Create new	Y	Director of Corporate Services	*13/08/2014*
2.0	Review	Y	Director of Corporate Services	30/06/2023
3.0	Review	Y	Council	28/06/2024
4.0	Review	Y	Council	30/06/2025
5.0.0	Review	N	Council	23/06/2026