

Entertainment and Hospitality

Head of Power

The *Local Government Finance Standard 2005* section 4(1)(f) requires the development of a policy about entertainment and hospitality expenditure.

Policy Objective

To provide a framework for management of entertainment and hospitality expenditure, including the description of acceptable items, the authorisation mechanism and documentation requirements.

Policy Statement

The following guiding principles will be applied by Council to expenditure defined as entertainment or hospitality services in Schedule 2 of the *Local Government Finance Standard 2005*:

1. Expenditure must be for official purposes;
2. Expenditure must be properly documented with the purpose and recipients clearly identified;
3. Expenditure must be appropriate and reasonable in relation to the entertainment or hospitality activity undertaken;
4. Expenditure must be authorised by an appropriate officer in accordance with approved delegations;
5. An officer who incurs an expense must not validate and authorise the payment or reimbursement of that expenditure.

CMR Team Use Only

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Group: Financial Services
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