

# Hospitality Expenditure - Authority to Incur Procedure

## Section 1 - Hospitality

(1) The expenditure limits and Council delegation to incur hospitality expenditure are detailed within the Financial Delegations spreadsheet. Specific delegations are categorised in Section F3.

(2) All approvals will be subject to availability of funds within the control of the Authorising Officer.

(3) It is the responsibility of the Authorising Officer to ensure that:

- a. Hospitality expenditure is accurately categorised.
- b. Correct detail codes and GST codes are used on all documents.
- c. Information required for Fringe Benefits Tax and GST returns is provided for "Category 4" hospitality.

## Section 2 - Refreshments

(4) Stocks of refreshments such as tea, coffee, juice, biscuits and crockery may be purchased from University funds and held under the control of the staff member with delegation to incur hospitality expenditure, for the purpose of entertaining visitors or for working meetings.

## Section 3 - Alcohol

(5) Stocks of alcohol may only be purchased under the following conditions:

- a. Alcohol purchased for a particular function - this falls into Category 4 hospitality and as such forms must be completed as described in Incurring Hospitality Expenditure. Estimates of the ratio of staff to non-staff may be made if actual figures are not known at the time of purchasing the alcohol.
- b. University label wine only may be purchased as gifts for visitors to the University. Records of recipients are to be maintained in Schools/Divisions for possible audit review. Hospitality Declarations are not required for University Label wine purchased as a gift.
- c. Stocks of alcohol are NOT to be purchased from University funds for general consumption and are NOT to be provided to staff as gifts.

## Status and Details

<b>Status</b>	Historic
<b>Effective Date</b>	16th December 2009
<b>Review Date</b>	31st December 2019
<b>Approval Authority</b>	Chief Financial Officer
<b>Approval Date</b>	13th February 2018
<b>Expiry Date</b>	28th June 2018
<b>Responsible Executive</b>	Paul McCubbin Chief Financial Officer
<b>Enquiries Contact</b>	Paul McCubbin Chief Financial Officer