

## 1. Purpose of policy

The purpose of this policy is to specify when the provision of hospitality is appropriate and the accountability that is required for these activities.

## 2. Policy scope and application

This policy applies to all staff, students and members of University decision-making or advisory bodies, and its controlled entities, where University funds are being used for the provision of hospitality.

## 3. Regulatory background

The University as a Queensland Statutory Body is required to comply with the Financial Accountability Act 2009. The Act is supported by the Financial and Performance Management Standard 2009 and the Financial Accountability Regulation 2009. Through the framework provided by the Act, Standard and Regulation, the University is required to ensure that appropriate guidelines are specified, that public sector standards of accountability are maintained and that there is a measure of consistency in the way in which this policy is implemented across the University.

## 4. Definitions

Please refer to the University's Glossary of Terms for policies and procedures. Terms and definitions identified below are specific to these procedures and are critical to its effectiveness:

hospitality means:

- the provision of meals or refreshments to persons who are visiting the University for business reasons;
- the organisation of other functions which further the objectives of the University, or
- the entertainment of individuals at special events conducted at University or other locations.

## 5. Policy Statement

5.1 The University recognises that the provision of hospitality can result in significant benefits to the institution, particularly in promoting the University as a whole and the activities of the various faculties, schools, institutes and other units.

5.2 The justification for the incurring of expenditure is underpinned by four principles:

- the expense must be for official purposes;
- the expense must not be excessive;
- the expense should be able to withstand public scrutiny; and
- the expense must be incurred for a specific outcome that can be demonstrated to be of benefit to the University.

Anticipated outcomes should be documented at the time of approval.

Appropriate documentation to substantiate expenditure for hospitality (and for Fringe Benefits Tax purposes) must be maintained.

Approval should be obtained prior to the incurrence of all expenditure and for substantiation purposes. The financial delegate approving expenditure must be satisfied that the expenditure incurred, or to be incurred, is in relation to official duties, is reasonable and is publicly defensible.

The expectation is that in the majority of cases this will occur at venues on the University of the Sunshine Coast campus although the provision of hospitality off campus or at a staff member's home is not precluded.

Hospitality should not be a substitute for business meetings, which would ordinarily be conducted in the workplace.

5.3 The primary responsibility for determining the extent to which University resources are applied for this purpose rests with the:

- Vice-Chancellor and President
- Deputy Vice-Chancellors
- Chief Operating Officer

### APPROVAL AUTHORITY

Vice-Chancellor and President

### RESPONSIBLE OFFICER

Vice-Chancellor and President

### DESIGNATED OFFICER

Chief Operating Officer

### FIRST APPROVED

13 June 2006

### LAST AMENDED

21 May 2019

### REVIEW DATE

13 May 2024

### STATUS

Active

## 6. Authorities/Responsibilities

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### ACTIVITY

### UNIVERSITY OFFICER

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Need to identify the benefit to the wider University or the Faculty.

Vice-Chancellor and President Deputy Vice-Chancellors Chief Operating Officer Pro Vice-Chancellors

Need to identify the benefit to the wider University, the School or the particular unit up to a limit of \$2,000.

Heads of Schools and Cost Centre Managers

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END

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### RELATED DOCUMENTS

Hospitality - Procedures

Staff Gifts and Benefits - Operational Policy

### LINKED DOCUMENTS

Hospitality - Procedures

### RELATED LEGISLATION / STANDARDS

FMPM FBT Procedure