



Department of
Education

Expenditure on Hospitality Procedures

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These procedures must be read in conjunction with the Gifts, Benefits and Hospitality Policy.

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These procedures must be read in conjunction with the Gifts, Benefits and Hospitality Policy.

1. Policy supported

Gifts, Benefits and Hospitality Policy

2. Scope

These procedures apply to all Department employees.

3. Procedures

3.1 Application for expenditure on hospitality

Prior to any expenditure on hospitality employees must:

- complete Appendix A Hospitality Expenditure Application Form and confirm that it is approved in line with Appendix D Approval Authority for Expenditure on Hospitality by Type; and
- refer to Appendix B Catering Guidelines to help decide what catering is appropriate for the function type.

Guidance

In accordance with Public Sector Commissioner's Circular on official hospitality, the over-riding principle is that hospitality expenditure should be for official purposes, appropriate to the role of the officer and proportionate to the purpose of the occasion. Accountable officers should be able to identify that the costs are proportional to the benefits obtained for the Department and would be considered reasonable in terms of community expectations.

Expenditure on official hospitality should only be incurred where it is considered essential to facilitate the conduct of public business. As per these procedures, expenditure on official hospitality may be incurred in the following circumstances:

- Working Meals

- Staff Health and Wellbeing
- Official Social Functions
- Official Events and
- Official Entertainment

The employee applying to incur hospitality expenditure cannot be the approver of the expenditure – a higher level of approval is required.

When considering whether expenditure on hospitality is appropriate take the HOST test in Appendix E.

3.2 Senior Executive Officers, Directors of Education, Directors, Principals and Deputy Principals

Senior Executive Officers, Directors of Education, Directors, Principals and Deputy Principals must:

- promote a culture of reasonableness in terms of expenditure on hospitality and community expectations;
- assess all expenditure on hospitality using Appendix A Hospitality Expenditure Application Form;
- determine if the expenditure on hospitality should be approved or declined and record this on the Appendix A Hospitality Expenditure Application Form; and
- confirm that the hospitality expenditure approval form (provided the expenditure is approved) is attached to the invoice or to the purchase card statement (dependent on payment method).

3.3 Types of Expenditure on Hospitality

3.3.1 Working Meals

Employees must:

- only incur expenditure on working meals to facilitate the conduct of official business;
- provide the working meal at the place where the business activity is conducted, unless it is not practicable to do so;

- avoid holding routine meetings where working meals are served as a regular occurrence; and
- confirm that expenditure incurred on working meals is modest, excludes alcohol and is in line with general community and public sector expectations.

Guidance

Working meals may be provided for staff at business meetings which include training, workshops, seminars, conferences and professional development as the primary purpose.

Working meals may also be provided for meetings with business and industry clients, volunteers and board/council/committee members.

It may be appropriate to provide working meals in the following circumstances:

- when a meeting has been scheduled to extend over normal meal times and there is no reasonable alternative date and time to conduct the meeting; or
- when staff are required to work in groups through lunch or later at night; or
- when a full day's meeting has been scheduled and there are cost advantages in continuing through the normal lunch break; or
- when the meeting is attended by officers from at least one other external agency or staff from other sites and is for the purpose of conducting business during the meal; or
- when it is required by Departmental or school-based timetables.

Staff amenities for staff rooms and Department kitchens are not considered hospitality and do not require a hospitality expenditure application form. Staff amenities should be modest in nature and may include tea, coffee, sugar and milk.

3.3.2 Staff Health and Wellbeing

Employees must confirm that staff health and wellbeing initiatives are authorised and appropriate to the intent of the Staff Health and Wellbeing Strategy or Principal Health and Wellbeing Strategy prior to any expenditure on hospitality.

Guidance

Principals and line managers have a responsibility to maintain a healthy and safe workplace.

Further information related to staff health and wellbeing can be found in the Staff Health and Wellbeing Guidelines on Ikon (staff only).

Expenditure on catering for the purposes of Staff Health and Wellbeing events should be modest in nature and limited to refreshments such as tea, coffee and a light meal. Catering for Staff Health and

Wellbeing events are to be tied to the activity for example, a mental health and wellbeing workshop followed by light refreshments.

While some social activities can continue to create a health and wellbeing culture in a school/workplace, official social functions are distinctly different from staff health and wellbeing initiatives and are outlined in section 3.3.5 below.

3.3.3 Official Events

Employees must confirm that official events have an official purpose that is in line with the functions and community of practice of the school or Department.

Guidance

Examples of an official event include:

- school jubilee or centenary celebration;
- graduation ceremony;
- award presentation;
- volunteer acknowledgement;
- school open day; and
- parents' night.

School balls and fundraising events are not considered as official events for the purpose of these procedures.

Schools may provide light meals and refreshments to staff, parents, students, community and volunteers for the event. Alcohol may be provided if it is appropriate to the occasion, provided no students are in attendance and complies with [Alcohol and other Drugs in the Workplace Policy](#).

3.3.4 Official Entertainment

Employees must confirm that entertainment expenditure is only incurred where there is a clear work-related benefit to providing hospitality to official visitors.

Guidance

Examples of official entertainment include:

- overseas and interstate visitors;
- visiting dignitaries; and

- members of the diplomatic or consular corps.

As a matter of protocol, the hospitality is usually hosted by a senior employee. The host may extend the hospitality reception to include other guests, including spouses or partners, where the protocol requires their presence.

Entertainment expenditure cannot be incurred specifically for employees, associates, business and industry clients, volunteers and board/council/committee members.

Official entertainment should be planned in advance and approval sought prior to any expenditure on hospitality.

Depending on who the visitors are, entertainment expenditure may include dining and recreational activities such as cultural shows, sporting events and sightseeing tours. Alcohol may be provided if it is appropriate to the occasion and complies with the Alcohol and other Drugs in the Workplace Policy. Gifts may be given where protocol requires the exchange of gifts. For procedures on the giving of gifts see Gifts, Benefits and Hospitality Procedures.

3.3.5 Official Social Functions

Employees must:

- not incur expenditure on hospitality to celebrate a social function that is of a private nature; and
- confirm expenditure on hospitality for an official social function has a strong connection with work in line with Department policy and expectations.

Guidance

Official Social Functions may be held only in exceptional circumstances and are to be approved by the Director General or Deputy Director General.

Social functions are generally related to the celebration of an occasion and they are usually of a private nature. There may be some exceptional instances where an official social function may be held by the department to commemorate or celebrate an occasion.

Expenditure on hospitality should not be incurred for the following social functions:

- Birthday, Anniversary or New Year celebration;
- Religious festivals;
- Melbourne Cup or similar events;
- end of school term celebration;
- end of calendar/financial year celebration;

- celebrating an employee's achievement; or
- celebrating the successful completion of a task/project.

When approving expenditure for an official social function, consideration must be given if it is justifiable to use public funds for the occasion. It must also be able to stand up to public scrutiny.

Where appropriate, the approver should consider limiting the expenditure by placing certain conditions such as the number of people invited, the type of food and beverages served, the venue and the maximum amount allowed.

3.4 Payment on Hospitality Expenditure and FBT Requirements

Employees must confirm that all hospitality expenditure accounts submitted for payment are accompanied by the following documents:

a) Central services

i) Payment of invoice

The approved Appendix A Hospitality Expenditure Application Form must be attached to the invoice submitted to BCS Accounts Processing for payment.

ii) Clearance of Purchasing Card

The approved Appendix A Hospitality Expenditure Application Form must be attached to the Purchasing Card transaction for authorisation and clearance.

iii) iProcurement

A soft (scanned) copy of the approved Appendix A Hospitality Expenditure Application Form must be attached when creating a requisition in iProcurement.

A soft (scanned) copy of the approved Appendix A Hospitality Expenditure Application Form must be attached to the invoice submitted to Business and Customer Services (BCS) Accounts Processing for payment.

b) Schools

i) Payment of Invoice

The approved Appendix A Hospitality Expenditure Application Form must be attached to the invoice for payment.

ii) Clearance of Purchasing Card

The approved Appendix A Hospitality Expenditure Application Form must be attached to the Individual Cardholder Transaction Statement for clearance.

The incurring officer and the purchase card holder must confirm that FBT liability is assessed and, if applicable, the amount is posted to the relevant mandatory account.

Guidance

Where multiple suppliers are involved in the provision of a hospitality event, a copy of the Appendix A Hospitality Expenditure Application Form is to be attached to each of the invoices if they are submitted separately for payment. This requirement also applies to purchasing card clearance.

Fringe Benefits Tax may be payable for any food and beverages provided to employees and their partners, spouses and family members. The actual FBT liability will depend on the types of meals and beverages provided, when, where and why they are provided.

Due to the complexity of the FBT rules, employees processing hospitality expenditure accounts should seek guidance from the Taxation Team Leader (BCS).

[Guidelines on FBT for schools are available on Ikon](#) (staff only)

Multi Event Form

When seeking approval of hospitality expenditure for multiple events, Appendix F Multi-Event Expenditure on Hospitality Worksheet may be used and be attached to the Appendix A Hospitality Expenditure Application Form when submitting for approval and payment.

The Multi Event form is not a blanket approval form. It is a worksheet containing specific event details that is to be attached to the Hospitality Expenditure Application Form to cover repetitive multiple events occurring over the course of a school term.

Events on the form would be logically grouped for administrative efficiency within a business area.

3.5 Events Held by External Organisations

When attending a conference or event held by a external organisation, employees must consider the following key principles:

- if professional development forms a major component of the event and is primarily work related, then the Department would pay for the cost for the employee to attend the event; and
- if professional development forms a minor component of the event and the main reason is social, then the employee would personally pay the attendance costs.

Guidance

Please refer to Appendix C Attendance at Conference/Events Decision Guide to assist in making decisions on who is responsible for payment of costs relating to conferences.

Please note that the Hospitality Expenditure Application form is not applicable for externally held events.

External professional organisations such as the Manager of Corporate Services (MCS) Associations, Principals' Associations, Law Society of WA and CPA Australia conduct ongoing professional development and training for their members. Staff who are members of these organisations may be invited to attend events organised by external organisations. Non-members may also be invited to attend if the professional development relates to their roles.

Typically, such events would be a seminar or conference whose main component is professional development incorporating a social element such as a breakfast, dinner or sundowner. Where the main component is the professional development the Department/school would pay for the attendance at the event as there is a clear work benefit.

If the main component of the event is a social event, for example a sundowner or dinner as a social networking opportunity with little or no direct work benefit then the employee would personally pay the attendance costs.

Use of public funds needs to be justified and public perception considered.

4. Definitions

Hospitality

The provision of food and beverages of any kind by the Department/schools to employees and non-employees.

Host

Responsibilities of a Department host include initiating an event and approving decisions (or facilitating the approval of decisions), for example in relation to cost, selecting invitees, ensuring the event runs smoothly and meets its objectives, and facilitating relationships between invitees.

5. Related documents

Relevant Legislation or Authority

Public Sector Commissioner's Circular 2009-18 Guidelines for Expenditure on Official Hospitality

Related Department policies

Alcohol and Other Drugs in the Workplace

Staff Conduct and Discipline

Records Management

Gifts, Benefits and Hospitality Policy

Gifts Benefits and Hospitality Procedures

Other documents

Code of Conduct and Standards (staff only)

Corruption Prevention and Detection

6. Contact information

Policy manager:

Director, Financial Services

Policy contact officer:

Manager, Financial Policy and Governance

T: (08) 9264 4162

BCS:

Taxation Team Leader

E: doetax@education.wa.edu.au

Accounts Processing Team Leader

E: doeap@education.wa.edu.au

School Financial Management and Support:

Manager, School Financial Management and Support

Senior Finance Consultants

E: FinancialServices.Support@education.wa.edu.au

7. History of changes

Effective date	22 August 2007
Last update date Procedure version no.	1.0
Notes	Titled Hospitality and Working Meals.

Effective date	3 December 2013
Last update date Procedure version no.	2.0
Notes	v1.0 split into policy and procedures documents. New procedures and information added. D13/0344254
Effective date	6 January 2014
Last update date Procedure version no.	2.1
Notes	Amendment to procedure 3.2 (a)(iii). Approved by Director General 23 December 2013. D14/0004248
Effective date	6 January 2014
Last update date	30 January 2014
Procedure version no.	2.2
Notes	Updated contact details. D14/0041911
Effective date	6 January 2014
Last update date	21 August 2015
Procedure version no.	2.3
Notes	Updated links D15/0333770
Effective date	6 January 2014
Last update date	3 October 2018
Procedure version no.	2.4
Notes	Minor changes to update position titles, related policies and contact information D18/0436808
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Last update date Procedure version no.	2.5

Notes	Major change approved at Corporate Executive by the Director General on 1 May 2019.
Effective date	1 October 2019
Last update date Procedure version no.	3.0
Notes	Major review of the policy and procedures. Approved and signed by the Director General on 11 September 2019. D19/0423596
Effective date	1 October 2019
Last update date Procedure version no.	3.1
Notes	Minor changes to policy rules, related documents and punctuation in guidelines. D19/0441492
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Notes	Minor changes to correct errors. D19/0460329
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Notes	Minor change to link to Hospitality expenditure application form on Ikon D21/0161208
Effective date	16 August 2022
Last update date Procedure version no.	4.0

Notes

Major changes and re-alignment of the Expenditure on Hospitality Procedures under Gifts, Benefits and Hospitality Policy. Approved by the Director General on 14 July 2022. D22/0246936.

Summary of changes to the Expenditure on Hospitality procedures on lkon (staff only).

Effective date 16 August 2022

Last update date 23 September 2022

Procedure version no. 4.1

Notes Minor change to Guidelines and Appendices A & D. D22/0720380

Effective date 16 August 2022

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Procedure version no. 4.2

Notes Minor change to guidance and definition D24/0202544

8. Appendices

Appendix A: [Hospitality Expenditure Application Form](#) (PDF file - 155.8kB)

Appendix B: [Catering Guidelines](#) (PDF file - 53.4kB)

Appendix C: [Attendance at Conferences/Events Held by External Organisations Decision Guide](#) (PDF file - 51.3kB)

Appendix D: [Approval Authority for Expenditure on Hospitality by Type and Attendance at Events Held by Department or School](#) (PDF file - 22kB)

Appendix E: [Host Test](#) (PDF file - 38.4kB)

Appendix F: [Multi-Event Hospitality Expenditure Approval Form](#) (PDF file - 1.5MB)

9. More information

Supporting content

Policy

[Gifts, Benefits and Hospitality Policy](#)

Procedure review date

16 August 2025

Procedure last updated

21 March 2024
