



Entertainment and Catering Policy and Guide

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PURPOSE

The purpose of this policy is to provide guidance on entertainment and catering within SunWater.

APPLICATION

It is applicable to all SunWater employees and contractors.

KEY PRINCIPLES

- Entertainment and catering is to be kept within reasonable limits and:
 - is subject to the approval limits, including expenditure per head, as set out in the *Delegations Policy and Delegations Matrices*.
 - must consider Fringe Benefits Tax (FBT) implications – guidance is provided, including completion of the *Entertainment Declaration Form* (where required) in the *FBT Practice Manual*
- Expenditure on entertainment is permitted where it facilitates the conduct of SunWater’s business and delivers identifiable commercial and organisational benefits. Where applicable, consideration is to be given to community standards and expectations. Note: this type of expenditure generally attracts FBT (in the case of employees and associates) or is non FBT-able but not deductible (in the case of external parties). This includes the following categories:
 - Where there is a direct link to SunWater’s business – entertaining clients or prospective clients, business partners or prospective business partners, or other interested parties or stakeholders such as community groups.
 - Staff functions such as Christmas parties, Annual Achievement Awards, farewell functions, team lunches / dinners and similar events.
 - Board lunches / dinners.
 - Appropriate expressions of appreciation, generally in the form of lunches or dinners, to staff members for outstanding efforts. Note: these occasions are expected to be limited and require prior approval by a General Manager. The most senior employee must pay (corporate card use is permitted) for the event and submit the expense for financial approval.
- Expenditure on catering is permitted where it facilitates in-house meetings, seminars and conferences. Note: this type of expenditure generally does not attract FBT. This includes the following categories:
 - Provision of tea and coffee etc, breakfast, morning tea, lunch or similar refreshments for formal or informal staff gatherings including training, on SunWater premises (including visitors to SunWater).
 - Working lunches.
 - Social club events – see also the *Social Club Charter*.
- Catering is to be purchased in accordance with the processes outlined below.

CATERING GUIDELINES FOR MEETINGS

Brisbane

- *CarbonBase* is SunWater’s preferred choice of vendor as it represents best value. *Chez Nous* is only to be used for specialty orders (i.e. Board meetings, special events) and no other supplier is to be used.
- Catering requests must be ordered through Reception via catering@sunwater.com.au.
- Catering requests must be submitted 24hrs prior to the event. Last minute catering requests must be organised with Reception directly in person.
- Catering requests must be approved in accordance with the *Delegations Policy and Delegations Matrices* and include a cost code for cost reconciliation purposes.

All sites

Meetings (Singular)

Meeting Duration	SunWater Attendees only	SunWater + External Attendees
Morning: Duration of meeting must be longer than 1.5 hrs (between 9:30am–11:00am)	In house resources only e.g. Arnott’s biscuits and juice	<i>CarbonBase</i> / regional supplier - sweet or savoury option or fruit platter
Lunch: Duration of meeting must be longer than 2 hrs (between 12:00pm–2:00pm)	Standard sandwiches are the recommended lunch option	Standard sandwiches are the recommended lunch option
Afternoon: Duration of meeting must be longer than 1.5 hrs (between 2:30pm–4:00pm)	In house resources only e.g. Arnott’s biscuits and juice	<i>CarbonBase</i> / regional supplier - sweet or savoury option or fruit platter

Meetings / Training (Half Day)

Meeting Duration	SunWater Attendees only	SunWater + External Attendees
Morning/Afternoon: Duration of half day training session must be longer than 4 hrs	In house resources only e.g. Arnott’s biscuits and juice	<i>CarbonBase</i> / regional supplier - sweet or savoury option or fruit platter
Lunch: Duration of half day training session must be longer than 4 hrs	Standard sandwiches are the recommended lunch option	Standard sandwiches are the recommended lunch option

Meetings / Training (Full Day)

Meeting Duration	SunWater Attendees only	SunWater + External Attendees
Morning: Duration of full day training session must be longer than 6 hrs	<i>CarbonBase</i> / regional supplier - sweet or savoury option or fruit platter	<i>CarbonBase</i> / regional supplier - sweet or savoury option or fruit platter
Lunch: Duration of full day training session must be longer than 6 hrs	Standard sandwiches are the recommended lunch option	Standard sandwiches are the recommended lunch option
Afternoon: Duration of full day training session must be longer than 6 hrs	In house resources only e.g. Arnott’s biscuits	<i>CarbonBase</i> / regional supplier - sweet or savoury option or fruit platter



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Catering requests outside these guidelines must be commensurate with the meeting or event, and require General Manager approval.

FURTHER ASSISTANCE

For assistance or advise on this policy, please email brisbane@sunwater.com.au

REFERENCES

Delegations Policy and Delegations Matrices

Entertainment Declaration Form

FBT Practice Manual

Social Club Charter