



Procedure

Catering and hospitality procedure

Version: 3.0 | **Version effective:** 11/07/2022

Audience

Department-wide

Purpose

This procedure outlines the requirements, responsibilities and processes for Department of Education (the department) employees when providing catering and hospitality using public funds or resources.

Overview

In the course of their official business, schools and business units are often required to undertake activities where catering and hospitality can be an appropriate inclusion. This may include hosting visitors, assisting students through providing a breakfast club, or organising meetings or events such as open days and awards nights.

Public funds and resources must only be used to provide catering and hospitality for an activity in accordance with the six principles of the [Appropriate and ethical use of public resources policy](#). Schools and business units must ensure that funds and resources are used for official purposes, there is stewardship, compliance, accountability and defensibility, and any conflicts of interest are removed or addressed. Catering must always be appropriate to the circumstances of the activity.

It is acceptable to provide reasonable catering where participants are attending to official business outside of their normal working hours, such as school staff supervising during an evening school concert or a weekend open day.

This procedure does not cover circumstances where an employee receives an offer of catering or hospitality. If offered a gift of catering or hospitality, employees should refer to the requirements of the [Gifts and benefits procedure](#).

Responsibilities

All employees

- must apply the principles of the [Appropriate and ethical use of public resources policy](#) when deciding what, if any, catering is appropriate for an activity
- must make decisions about appropriate catering based on the key considerations set out in this procedure and the [Catering guidelines](#)

- must choose catering options that support a healthy environment
- must seek approval from an officer with appropriate [expenditure delegation](#) before placing any orders
- must seek approval from an [appropriate delegate](#) (DoE employees only) if the activity involves the purchase of alcoholic beverages
- must not select offsite venues as a substitute for meetings which would ordinarily be conducted in the workplace or plan the duration or timing of activities to specifically enable catering within this procedure or the [Catering guidelines](#)
- must not intentionally over cater for an activity.

Expenditure delegates

- must ensure the principles of the [Appropriate and ethical use of public resources policy](#) and the requirements of this procedure and the [Catering guidelines](#) have been applied when reviewing requests for catering
- must approve expenditure on catering and hospitality in line with the [Finance delegations](#).

Assistant Director-General responsible for DE International

- authorise the purchase of alcohol for official DE International functions and events up to \$1,000.

Deputy Director-General responsible for DE International

- authorise the purchase of alcohol for official DE International functions and events.

Director-General

- authorise the purchase of alcohol for any official departmental functions and events.

Process

Determine requirements:

1. When considering offering catering or hospitality for an event, activity or function, employee considers, in line with the [Appropriate and ethical use of public resources policy](#):
 - the purpose of the activity (catering may only be provided for official purposes)
 - whether expenditure on catering represents the best use of public resources to achieve desired objectives, for example building community goodwill
 - whether the expenditure is publicly defensible.
2. Employee determines the number and nature of attendees or recipients of the catering, including departmental staff, students, parents or carers, volunteers, wider school community or other recipients.

Select appropriate catering:

1. Employee considers what, if any, catering is appropriate based on the [Catering Guidelines](#), which provides information on when catering can be provided, and the following key considerations:
 - attendees - if the only attendees are departmental staff, keep catering to a minimum

- duration - refreshments may be appropriate for longer events, activities or functions to maintain energy levels
 - timing - for events, activities or functions held over normal mealtimes it is acceptable, and in some cases an entitlement, to provide catering
 - location - if attendees do not have access to appropriate facilities near an event, activity or function venue, it is acceptable to provide catering.
2. If the employee determines that catering is appropriate, employee selects options which support a healthy working environment. Refer to the [Catering Guidelines](#) for appropriate catering options for different types of activities, and [Smart Choices – Healthy Food and Drink Supply Strategy for Queensland Schools](#) when providing food and drinks for students.

Seek approval:

1. If alcohol is to be purchased for departmental or school events, activities or functions, employee seeks approval from the [appropriate delegate](#) (DoE employees only) via a briefing note stating the approximate cost of the alcohol and how it will be used.
2. Employee seeks approval from an officer with appropriate [expenditure delegation](#) before placing an order, if they do not have the appropriate expenditure delegation themselves.
3. Expenditure delegate complies with requirements of the responsibilities and process detailed in the [Purchasing and procurement procedure](#) in making catering purchases.
4. Employee considers the Fringe Benefits Tax (FBT) [Entertainment guidelines](#) (DoE employees only) to determine whether FBT applies and what, if any, action is required.
5. Expenditure delegate processes payment and retains appropriate records as per the department's [record retention requirements](#) (DoE employees only).

Definitions

Term	Definition
Breakfast club	A school, individually or in conjunction with their community or an external organisation such as a charity or local business, may decide to operate a breakfast club as a school-based nutrition and health initiative to improve health and learning outcomes, socialisation, and increasing participation and engagement at school.
Conflict of interest	A conflict of interest can occur when an employee has, or is seen to have, a private interest, either financial (pecuniary) or non-financial (non-pecuniary), which conflicts or may conflict with the discharge of the employee's official duties.
Hospitality	Refers to any event, including but not limited to, internal or external meetings, seminars, workshops and conferences, where entertainment or catering is provided.
Official purposes	Relates to the department's core objectives and services, as outlined in the department's strategic plan .

Term	Definition
Volunteer	A person who performs work for the department without payment, except for a meal or refreshment in accordance with this procedure.

Legislation

- [Public Sector Ethics Act 1994 \(Qld\)](#)
- [Financial Accountability Act 2009 \(Qld\)](#)
- [Financial and Performance Management Standard 2019 \(Qld\)](#)

Delegations/Authorisations

- [Finance delegations](#)

Policies and procedures in this group

- [Appropriate and ethical use of public resources policy](#)
- [Corporate card procedure](#)

Supporting information for this procedure

- [Catering guidelines](#)

Other resources

- [Code of Conduct for the Queensland public service](#)
- [Gifts and Benefits Directive 22/09](#)
- [Gifts and benefits guideline](#)
- [Smart Choices – Healthy Food and Drink Supply Strategy for Queensland Schools](#)
- [Gifts and benefits procedure](#)
- [Purchasing and procurement procedure](#)
- [Guidelines for the appropriate and ethical use of public resources](#)
- [Fringe Benefits Tax Entertainment Guidelines](#) (DoE employees only)
- [Purchasing and Procurement Services](#) (DoE employees only)

Contact

For further information, please contact:

Finance Branch through the [Services Catalogue Online](#) (DoE employees only - select Financial Policy and Delegations enquiry form).

Customers and users external to the department should email financialpolicy.finance@qed.qld.gov.au

Review date

11/07/2025

Superseded versions

Previous seven years shown. Minor version updates not included.

1.0 Catering and hospitality

2.0 Catering and hospitality

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