Facilities & Services Division
Catering - Guidelines

<table>
<thead>
<tr>
<th>Purpose</th>
<th>To ensure the provision of high quality catering services in a manner consistent with the University’s policies on procurement, and environmental sustainability.</th>
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<tbody>
<tr>
<td>Process</td>
<td>F&amp;S recognises that the provision of catering can result in significant benefit to the University through promoting its activities. The purpose of this guideline is to provide guidance to F&amp;S employees in the expenditure of University funds for catering purposes. It is intended to establish a framework to ensure that:</td>
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<td>• There is a consistent approach to expenditure on official catering across the University;</td>
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<td>• Catering is procured through Administration staff only;</td>
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<td>• Expenditure is in accordance with University policies in respect to procurement and environmental sustainability;</td>
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<td>• Catering supports a health and wellbeing philosophy;</td>
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<td>• Fringe Benefit Tax (FBT) is minimised, whenever possible.</td>
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Please Note: Please provide as much notice as possible in respect to catering requirements. Catering can only be procured by administration staff once delegate approval has been received. To minimise catering costs, activities should, where appropriate, be planned to avoid the necessity for catering (i.e., lengthy meetings should not be scheduled during lunch times to avoid the need to provide catering).

Occasions considered reasonable for catering expenditure include:

• Breakfast/lunch/dinner involving external visitors;
• Where an external visitor is in attendance, light refreshments for meetings, conferences, workshops and seminars;
• Celebration of a notable achievement by a staff member or a group of staff;
• Staff arrivals/departures;
• Training programmes (day-long)

N.B. External implies that the person/persons in attendance are external to the ANU.
Similar occasions where catering expenses are less likely to be accepted:

- Light refreshments for staff meetings where only F&S staff are involved, even if consumed on ANU premises.

Suppliers:

When placing an order, we must endeavour to source the best value for money. Suppliers should be encouraged to deliver, rather than utilising ANU staff for pickups. ANU does not have preferred suppliers in respect to Catering. However, the following caterers have supplied to F&S:

- Vanilla Bean – JCSMR Building - #58891
- Purple Pickle – Union Court - #58553
- Kindell – City Walk - #6169 6169
- Street Theatre – Childers Street - #6262 8085
- Biginelli – School of Music Level 5 - #55848
- Gods’ Café – Arts Centre - #58008
- University House - #55270
- ANU Union - #50786

Note: Feedback on catering provided should be forwarded to Administrative Services (facilities.admin@anu.edu.au) to ensure we continue to be provided with value for money.

Please note:

- Expenditure will be charged against the area’s operating funds unless deemed an F&S Divisional activity approved by the appropriate Delegate. Catering for externally funded projects will only be allowed if it forms part of the grant conditions.

- Expenditure must be approved in advance in accordance with the University’s delegation policy.

All purchases must support the ANU’s commitment to sustainable environmental management where possible. Choose packaging/platters that have been produced using methods and materials that do little or no environmental harm. Do not over cater. Ensure all food waste is placed in the green waste bins.
• Appropriate documentation to substantiate expenditure for the catering must be retained. The University’s FBT Flowchart (Form No: 1754 – see link below) **MUST** be completed and authorised for all catering and/or functions. This form is to be forwarded to the Finance Department accompanied by the invoice for vetting **before** submitting for payment.

• The FBT Flowchart (Form No: 1754) **MUST** clearly denote:
  1. The nature/ purpose of the function (and if alcohol was served);
  2. The location and/ or premises the function was held; and
  3. A breakdown of the people in attendance (employee(s)/ associate(s) & client(s))

• It is the responsibility of the Manager/delegated officer to determine the nature and extent of hospitality being provided for and authorised on Form No: 1754.

  **NOTE:** The presence of alcohol is usually an indicator that the event is social in nature and as such would attract FBT. The form must clearly differentiate between the number of staff, associates and clients who attend the event.

• The term ‘associates’ refers to any personal connection with invited guests (wife, partner, children etc).

• A ‘light meals stamp’ can be used on Form No: 1754 **ONLY** if the event meets the following criteria:
  - No associates were involved AND
  - Food was provided as a morning/afternoon tea or light meal OR
  - The employee was travelling overnight OR
  - The event was an eligible seminar
- Fringe Benefits Tax (FBT) is imposed on that portion of taxable hospitality expenditure that relates to the provision of meals, refreshments, entertainment etc. Fringe Benefits Tax on official catering may be payable even where the food and beverages are supplied internally. It is not, however, payable on morning or afternoon teas or light lunches where alcohol is not served; however, these meals would need to be consumed at the place of work rather than a specialised entertainment area.

- Fringe Benefits Tax will be debited to the appropriate work area.

- Any questions regarding an FBT liability should be directed to the Finance Department in the first instance.
<table>
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<tr>
<th><strong>Responsible Officer</strong></th>
<th>General Manager – Corporate Services Facilities and Services Division</th>
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<tbody>
<tr>
<td><strong>Contact area</strong></td>
<td>Office Manager – Administrative Services</td>
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<tr>
<td><strong>Date Approved</strong></td>
<td>3 September 2012</td>
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<tr>
<td><strong>Approval Authority</strong></td>
<td>General Manager – Corporate Services Facilities and Services Division</td>
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<tr>
<td><strong>Date of Commencement</strong></td>
<td>3 September 2012</td>
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<tr>
<td><strong>Amendment Dates</strong></td>
<td>No previous amendments</td>
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<tr>
<td><strong>Date for Next Review</strong></td>
<td>3 September 2013</td>
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| **Relates Policies, Procedures, Guidelines, Forms** | ANU Policies:  
http://policies.anu.edu.au/attachments/1858  
ANU Procedures:  
http://policies.anu.edu.au/procedures/procurement/procedure  
ANU Form 1754:  
http://policies.anu.edu.au/forms/ft_entertainment_flowchart/form |
| **Policies/Authority Superseded by this Policy** | Nil |
| **Keywords**            | Catering Guidelines                                                  |
| **File number**         | N/A                                                                  |