

Civil Service Regulation**CHAPTER IV - SALARIES AND ALLOWANCES****ENTERTAINMENT EXPENSES**

- | | | |
|--------|-----|---|
| Dec 97 | 750 | <p>(1) Heads of Department and officers duly authorised by their Head of Department may be reimbursed expenses arising from entertainment undertaken in the course of duty.</p> <p>(2) Expenditure on entertainment may be charged to public funds when it is:</p> <p style="padding-left: 40px;">(a) directly related to the discharge of an officer's duties or a necessary part of making or maintaining contacts in his official capacity; and</p> <p style="padding-left: 40px;">(b) in the public interest.</p> |
| Dec 97 | | <p>(3) Expenditure arising from the presence of other Government officers and their spouses may be reimbursed when the Head of Department or the officer acting as host :</p> <p style="padding-left: 40px;">(a) considers it in the public interest that the principal guests should meet such officers; or</p> <p style="padding-left: 40px;">(b) considers it necessary to invite them to assist in entertaining the principal guests.</p> |
| Dec 97 | | <p>(4) The status of the guests and the standard of entertainment appropriate to the occasion must be taken into account when deciding the place and scale of entertainment.</p> <p>(5) When official entertainment is combined with private entertainment only that proportion of the expenditure that is attributable to the presence of the host and hostess and of their official guests may be charged to public funds.</p> |
| Aug 90 | 751 | <p>(1) The Head or Deputy Head of Department must personally authorise all expenditure from the departmental entertainment vote.</p> |
| Aug 90 | | <p>(2) Expenditure on official entertainment should be fully supported by receipts wherever possible. Claims for expenditure on home entertainment when receipts are not produced must be supported by full details and should be certified as reasonable by the Head or Deputy Head of Department personally.</p> |

CHAPTER IV - SALARIES AND ALLOWANCES

- 751 (3) Vouchers must include sufficient supporting information to enable
(Cont'd) the Director of Audit to ascertain whether the provisions of these Regulations are being complied with. The list of guests for a particular function need not be attached to the voucher but must be retained for at least 12 months and produced for the Director of Audit's examination if required.
- Nov 2002 (4) In the case of large departments the authority referred to at CSR 751(1) and (2) may, with the consent of the Secretary for the Civil Service, be delegated to a directorate officer.
- (5) Entertainment given in connection with opening ceremonies and similar functions may be debited to the entertainment votes provided that :
- Dec 97 (a) these Regulations are complied with; and
- (b) no special provision has been made under another subhead.

752 - 754