

STF Entertainment Expenses Guidelines

A. Entertainment Meals

1. Entertainment expenses are defined as expenses incurred in the official entertainment of external stakeholders when it serves STF's interest in fulfilling its mission or promoting goodwill as well as building and enhancing working relationships.
2. External stakeholders may include business/relationship partners, affiliates, visitors, potential/ existing sponsors or rights owners.
3. If external stakeholders are being entertained for a specific project, the expenses should be classified as entertainment and not as costs such as marketing and advertising.
4. Entertainment should not be extended to government agencies unless the STF representatives are participating in the event/ function with external guests.
5. Entertainment held overseas shall be deemed to be an entertainment expense.
6. Expenditure on private entertainment cannot be recovered.
7. Prior approval is required before entertainment expenses are incurred.
8. The Board will decide on the number of officers who should attend any official entertainment function on a need-to-attend basis.
9. The rates for official entertainment (inclusive of service charge and Government tax) are set out below:

Scale of Entertainment	Max Per Person (\$)
Breakfast	50
Lunch	85
Dinner	120
Tea	50
Buffet Lunch (catering)	85
Buffet Dinner (catering)	120
Drinks	30

10. The Board has the discretion to vary these rates if there are good reasons to do so. Otherwise, the entertainment shall be capped at these rates.

11. STF representatives / Board Members should be mindful of public perception of NSA spending decisions. As stewards of public resources, entertainment should not be extravagant, in keeping with the basic principle of prudence.
12. STF representatives / Board Members should exercise prudence and determine the scale of entertainment which will commensurate with the status of their guests.
13. Guidelines on the number of officers to entertain the external stakeholders are as follows:

Normal ratio: 1 representative to 1 external guest

Maximum ratio: 2 representatives to 1 external guest

14. The most senior representative who host the activity should file the claim. Such officer should be at least a Board Member or CEO.
15. All claims on entertainment meals are to be submitted to the STF Finance, Administration and HR Manager (FAHR). Original copy of the receipt(s) and evidence of approval (minutes of Board Meeting/Email Approval) must be submitted to the FAHR for recommendation and subsequently to the President/Treasurer/CEO for online/manual approval. Upon approval, the approved forms are to be printed and attached with the original supporting documents and submitted to the Finance Department payment processing. All claims submitted carries a time bar of 90 days from the date of the expenditure.

B. Corporate Gifts

16. Corporate gifts are defined as items given to external stakeholders in the pursuit to serve STF’s interest in fulfilling its mission or promoting goodwill as well as building and enhancing working relationships.
17. Corporate gifts shall include but not limited to the following items:
 - Custom made or ready-made corporate gifts
 - Congratulatory floral arrangements
 - Condolence wreaths
18. All corporate gifts intended to be procured as part of events/workshops/seminars must be identified and flagged as a separate line item in the approval papers and the normal Approving Officer limits shall apply.
19. The maximum value to be spent per guest is pegged to the seniority of the intended host and the maximum amount is capped as follows:

Authorized Host *	Maximum value per guest(\$)
President	300
CEO	200
Chairmen of STF Committees	100

**Authorised Host refers to the person whom the intended gift was from. In the event*

if the Authorised Host is not able to present the corporate gift in person and a representative is appointed, the maximum value per guest adopted shall be determined based on the seniority of the intended host.

C. Approval Authorities for Entertainment

20. The Approving Authorities (AO) for entertainment are as follows:

Approving Authority	Approving Limits (\$)
President	Above 500
Board Members/CEO (in descending order of priority), will act as approving authorities only when the other approving authorities are involved in the same entertainment)	Above 500
Chairmen of Committees	Up to 500

21. Approving Officers (e.g. President and Chairmen) may not approve their own entertainment expenses. This applies even if the expenses are paid by a Secretariat staff but the entertainment is hosted by the Approving Officer. For example, President, a Board Member and CEO hosted a dinner, the CEO can pay and file the claim provided the approving authority has to be President instead of CEO.

22. For such cases, the entertainment claim is to be approved by the Board (for entertainment hosted by President and Dy President) and CEO (for entertainment hosted by the Chairmen/Board Members). In the case of entertainment hosted by President, such claims will be approved by Deputy President. Proxy can assist to approve based on hardcopy approval by Deputy President. (The same principal on approving shall likewise apply for any other finance claims & travels incurred by President.)

Version History

No.	Key Changes	By Whom	When
1.0	Establishment of policy	ACEO	1 Mar 2022
1.1	Approval of policy	Board	24 May 2022
1.2			
1.3			