

COLLEGE OF SOUTHERN NEVADA

HOSTING FISCAL PROCEDURES

Hosting expenditures must provide a benefit to the College through the establishment of good will, promotion of programs, or creation of opportunities for meetings in which the mission of the College may be advanced. Host expenditures are warranted for business events and functions where personnel external to the college are necessarily in attendance.

Host expenditures may be incurred for reasonable expenses for meals, beverages, flowers and small gifts (*such as mementos*) by or on behalf of employees or guests of the NSHE or one of its institutions in the conduct of necessary business activities. All expenditures that are essential and part of a program, such as faculty and student recruitment activities, marketing, employee professional development, participant funded events and food supplied for culinary and child care programs are normal operating expenses and not a host expense. Expenditures should be reasonable, customary and justifiable.

1. Employee Participation

When participation in a hosted event is limited to only college employees, host expenditures may be approved by the person with hosting account signature authority if the following criteria apply:

- a. It is a special event, such as a retreat or award ceremony, at which refreshments are customary.
- b. It is a business meeting or workshop that runs through normal meal or break times and whose schedule permits the efficient gathering of employees from different offices or units across the institution.

2. Employee Restrictions

Employees will not be reimbursed for business meals when attendance is limited to CSN employees only, and the location is at a restaurant. The only exception is as noted in 1. *Participation a. and .b. as noted above.*

Host funds cannot be used to reimburse employees for expenses incurred while in travel status in excess of state-approved lodging and/or per diem rates.

Per Diem will not be reimbursed to an employee or contractor for meals that have been otherwise paid as a host expense.

3. Table Purchases

The purchasing of tables at charity events or other public functions shall be limited. The decision to purchase a table shall be governed by standards identified in 8. *Table Purchase Criteria* below.

4. Table Purchase Restrictions

- a. No tables will be purchased at events hosted by other institutions within the NSHE.
- b. No tables will be purchased at events hosted by organizations officially registered as political action committees.
- c. Whenever possible, the purchase of individual tickets rather than tables is encouraged.

Hosting Fiscal Procedures (continued)

4. Table Restrictions (continued)

- d. If a private donor or corporation provides a donation specifically for purchase of a table, the donation shall not count toward the College's annual table purchase limit. Donations/Foundation purchases are included in the above table restrictions.

5. Signature Authority/Approvals

Signature authority for host accounts will lie with the authority of the institutional President and Vice Presidents. No delegation of approval for the use of host accounts will be delegated to any position lower than the senior administration as defined above.

Prior approval by the appropriate Vice-President is required for all hosting with the exception of agency funds (8777). Agency funds only require approval as documented in SIGA (Financial Services signature table).

6. Documentation

Host account expenditures must be documented in accordance with IRS guidelines for expense substantiation, including, but not limited to, amount, date, time, place, business purpose, and function. (This is referred to as the "who, what, when, where and why" substantiation.)

Hosting expenditures can be accomplished through the use of the Limited Purchase Order (LPO), Purchase Requisition (RX), or in the case of a reimbursement that is made after the fact of the event, a Payment Voucher (PV). The completed CSN Hosting Checklist form fulfills IRS reporting requirements, and is a mandatory part of all hosting payment/reimbursement request packets. The checklist is available at:

<http://www.csn.edu/uploadedFiles/HostExpenseChecklist.pdf>

Hosting expenditures may not be made through the use of an open Purchase Order.

In the case of large gatherings, identification of groups of people invited may be satisfactory. A large gathering is defined as 20 or more attendees.

All detailed receipts submitted for payment must be originals that clearly indicate the vendor and date.

Expenditures should be reasonable, customary and justifiable. Any unusual expense must be accompanied by detailed written justification/explanation and submitted with the reimbursement request.

7. Funding

Hosting expenditures are limited to disbursement from the following funding sources:

- a. Grant, contract or gift accounts where the donor or sponsor specifically provides for host expenditures (83xx).
- b. Student government funds (8458)
- c. Unrestricted institutional funds (8230)
- d. Agency funds (8777)

Object/sub-object codes for hosting are as follows:

- a. Grant, contract or gift funds (83xx) – use object code 25 with the appropriate sub-object code from SOBJ.

Hosting Fiscal Procedures (continued)

- b. Student government funds (8458) – use object code 25 with the appropriate sub-object code from SOBJ.
- c. Unrestricted institutional funds (8230) – use object code 25 with the appropriate sub-object code from SOBJ.
- d. Agency funds (8777) – use object/sub-object combination **30/42 only**.

8. Table Purchase Criteria

The assumption is made that the decision to purchase a table would normally be made on the basis of affirmative answers to two or more of the following standards.

- a. Is it an event at which individuals are likely to be present with whom the College president or appropriate representative wish to interact on pressing institutional business? Will attendance at the event enable or advance such interaction, either at the event or later?
- b. Is it an event at which individuals are likely to be present with whom the College President or appropriate representative wish to interact in order to advance fund-raising or community relations goals? Will attendance at the event enable or advance such interaction, either at the event or later?
- c. Is it such a high-profile event that attendance by the College President, or appropriate representative(s), is important to the recognition of College as an important corporate citizen in Nevada?
- d. Is it an event at which students and/or faculty from the College can meet and interact with special guests for educational purposes?
- e. Will the event honor an individual who is – or has been – a significant donor to or supporter of the College? Will attendance by College representatives either convey thanks for such private support in an important and meaningful way or advance the College's conversations with the individual about additional future support?