

CSN Procedures

Management of Hosting Expenditures

CSN hosting procedure is based on the NSHE Board of Regents Policy and Procedure.

I. PROCEDURE

A. Host expenditures may be incurred for reasonable expenses for meals, beverages, flowers, and small gifts or tokens of appreciation by or on behalf of employees or guests of CSN in the conduct of necessary business activities.

B. Hosting must provide a benefit to the college through the establishment of goodwill, promotion of programs, or creation of opportunities for meetings in which the mission of the college may be advanced.

C. Approval authority for hosting expenditures lie with the authority of the institution President and Vice Presidents.

1. No delegation of approval for the use of host accounts will be delegated to any position lower than Vice President.
2. Employees delegated authority from the institution President for hosting expenditures may not approve their own hosting expenditures whether incurred directly or indirectly.

D. Hosting expenditures incurred by the institution President must be submitted to the Chancellor for approval. The President's hosting expenditures cannot be approved by the employees subordinate to the President.

E. Hosting expenditures can only be on host accounts. Host accounts can be established for the following:

1. Grant or gift funds where the sponsor or donor specifically provides for host expenditures.
2. Unrestricted institutional funds.

F. Host account expenditures must be documented on the hosting checklist in accordance with IRS guidelines for expense substantiation. The hosting checklist must be filled out in its entirety including:

1. A legible, detailed, itemized receipt identifying the vendor, date of purchase and detailed descriptions of the items procured must be included.

2. Business reason for the event. The statement should answer the questions, why is the event a necessary business activity, what goodwill is being generated from this event.

3. The date and location of the event.

4. Who will attend the event, (students, community members, employees, regents, donors, etc.). The business relationship needs to be provided as well as the estimated headcount. A sign-in sheet should be provided as part of the hosting packet. In advance of the event, an invite list should be provided or a flyer or email advertising the event, and a description of where the flyer or event will be distributed.

5. The program, grant or gift account must be provided, If the account is not available in the drop down, contact the Accounts Payable Manager to determine if the intended account allows hosting. If it does, then it should be added manually to the form. All hosting requires a detail code. The correct detail code should be selected from the drop-down list.

6. The form must be signed by CSN President or Vice President.

7. The form must be signed by the employee making the purchase (P-Card holder, Expense report owner, Requisition preparer).

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

H. Participants:

1. Host expenditures are warranted for business events and functions where personnel external to the college are necessarily in attendance.
2. Where the only participants at a business event or function are college employees, host expenditures may be approved by the person with account-signature authority if the following criteria apply:
 - a. It is a special event, such as a retreat, retirement or annual recognition or an award ceremony, at which refreshments are customary. The amount of the expense should be in line with the Government Standard Rate (GSA rate) per person.
 - b. It is a business meeting or workshop, scheduled for a specific agenda 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.
 - c. 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 the preceding two items.

I. All expenditures that are essential and part of a program, such as faculty, staff and student recruitment activities, student activities and programs (for example student government), marketing, professional development where attendee registration fees fully cover the cost of the professional development program, participant-funded events, and food supplied for academic programs (for example culinary and childcare programs) are normal operating expenses and not a host expense.

J. Restrictions: All host expenditures (both President's Host funds and Institutional Host funds) must conform to the Board of Regents' policy and Chancellor's procedures established herein.

1. Under no circumstance may host expenditures be charged to state accounts.
2. Host expenditures may not be used to circumvent state or institutional regulations that restrict reimbursements.
3. Host expenditures may not be used to pay or reimburse expenses otherwise not allowed by law, regulation, statute or policy.
4. Host funds shall not be used to reimburse employees for expenses incurred while in travel status in excess of state-approved lodging and/or per diem rates.

5. Per Diem will not be reimbursed to an employee or contractor for meals that have been otherwise paid as a host expense.
6. Gratuities are permitted on host expenditures when customary but shall not exceed 20 percent of the cost of a meal. Any gratuity provided above this percentage will be the responsibility of the employee.
7. Host expenditures for alcoholic beverage will not be reimbursed for any employees below the level of President.
8. Further restrictions may be imposed by the NSHE Chancellor or the CSN President.

K. Annual Review Required. The host expenditures will be reviewed annually by the College's Controller or designee to determine that host expenditures are reasonable and necessary.

L. Table Purchases: The purchasing of tables, including individual attendee tickets and event sponsorship that includes a table or ticketed entrance to charity events, fundraising events or other public functions by the College of Southern Nevada shall be limited to:

1. All table purchases require advance approval by the President to ensure that guidelines and limitations for the purchase of tables for the fiscal year are followed.
2. The purchasing of tables at charity events or other public functions shall be limited. The decision to purchase a table shall be governed by the following standards, with an assumption that the decision to purchase a table would normally be made on the basis of affirmative answers to two or more of these standards:
 - a. Is it an event at which individuals are likely to be present with whom the chancellor, CSN president or an appropriate representative wishes to interact on pressing System (NSHE) or 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 NSHE Chancellor, CSN president, or appropriate CSN representative wish to interact to advance fundraising 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 NSHE Chancellor, CSN president or appropriate CSN representative is important to the recognition of NSHE or CSN as an important corporate citizen in Nevada?
 - d. Is it an event at which CSN students and/or faculty 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 CSN? Will attendance by NSHE or CSN representatives either convey thanks for such private support in an important and meaningful way or advance the institution's conversations with the individual about additional future support?
3. No tables will be purchased by CSN at events hosted by other institutions within NSHE.
4. No tables will be purchased by CSN at events hosted by organizations officially registered as political action committees.
5. Whenever possible, the purchase of individual tickets rather than tables is encouraged.
6. CSN shall be limited in its expenditure of host funds for table purchases (including individual attendee ticket purchases) not to exceed \$50,000 annually:
 - a. If a private donor or corporation provides a donation specifically for CSN to purchase a table, the donation shall not count toward CSN's annual limit.
 - b. Except when excluded under item 6a above, donations/foundation purchases are included in the above table restrictions and overall institutional annual limit.

II. AUTHORITY AND CROSS REFERENCE LINKS

Procedure and Guidelines Manual Chapter 5:

<https://nshe.nevada.edu/wp-content/uploads/file/BoardOfRegents/PGManual/chapters//Chapter%2005%20-%20Fiscal%20Procedures.pdf>

Board of Regents Handbook Title 4 Chapter 10 Section 25

[Title 4 Codification of Board Policy Statements \(nevada.edu\)](#)