

**COLLEGE OF SOUTHERN NEVADA
FINANCE & FACILITIES DIVISION
HOSTING POLICY**

1. PURPOSE

To define guidelines for purchases of food, beverages, flowers and small gifts that are not part of a college program. CSN hosting policy mirrors the NSHE *Board of Regents Handbook Policy* Title 4, Chapter 10.

2. POLICY

- A. 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 CSN in the conduct of necessary business activities.
- B. Hosting 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.
- C. Host account expenditures must be documented in accordance with IRS guidelines for expense substantiation. This includes but is not limited to – amount, date, time, place, business purpose, and function. This is referred to as the “who, what, when, where and why” substantiation. In the case of large gatherings, identification of groups of people invited may be satisfactory. All receipts submitted for payment must be originals that clearly indicate the vendor and date. The CSN Hosting Checklist form fulfills IRS reporting requirements. The hosting checklist is mandatory for all hosting payment requests and must be filled out completely. The checklist is available at:

<https://at.csn.edu/documents/csn-hosting-checklist-2018>
- D. Expenditures should be reasonable, customary and justifiable. Any unusual expense must be accompanied by detailed written justification/explanation and submitted with the reimbursement request.
- E. 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 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 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.
 - 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.

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- F. All expenditures that are essential and part of a program, such as 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.
- G. 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.
- H. 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 the Signature Authority table in Advantage (SIGA).
- I. Hosting is only allowed in the following types of funds and only utilizing the object/sub-object combinations as delineated:
- 1) Grant, contract or gift accounts where the donor or sponsor specifically provides for host expenditures (83xx) – use object code 25 with the appropriate sub-object code from the Sub-object Code table in Advantage (SOBJ).
 - 2) Student government funds (8458) – use object code 25 with the appropriate sub-object code from SOBJ.
 - 3) Unrestricted institutional funds (8230) – use object code 25 with the appropriate sub-object code from SOBJ.
 - 4) Agency funds (8777) – use object/sub-object combination 30/42 only.
- J. Restrictions:
- 1) **Under no circumstances may host expenditures be charged to state accounts (8103 funds).**
 - 2) Host expenditures may not be used to circumvent state or institutional regulations that restrict reimbursements.
 - 3) 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.
 - 4) Per diem will not be reimbursed to an employee or contractor for meals that have been otherwise paid as a host expense.
 - 5) Gratuities shall not exceed **20%** of the cost of a meal. Any gratuity provided above this percentage will be the responsibility of the employee unless the percentage of gratuity is pre-determined by the service provider.
 - 6) Reimbursements for alcohol expenditures will not be reimbursed for any employees below the level of President. Any expenditure for alcohol is the responsibility of the employee.
 - 7) Further restrictions may be imposed by the NSHE Chancellor, the CSN President or Senior Vice President of Finance and Facilities.
- K. Table Purchases:
- 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.


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- 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, institutional 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, institutional President, or an appropriate university representative wishes 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 NSHE Chancellor, institutional President, or appropriate university representative is important to the recognition of the NSHE or System institution as an important corporate citizen in Nevada?
 - d) Is it an event at which students and/or faculty from the System institution 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 System institution? Will attendance by NSHE System or institutional 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 System institutions at events hosted by other institutions within the NSHE.
- 4) No tables will be purchased by System institutions 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) System institutions shall be limited in their expenditures of host funds for table purchases not to exceed \$30,000.
- 7) If a private donor or corporation provides a donation specifically for a System institution to purchase a table, the donation shall not count toward the institution's annual limit. Donations/Foundation purchases are included in the above table restrictions.
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3. APPROVAL



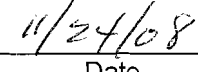
Patricia Charlton, Sr. Vice President, Finance & Facilities



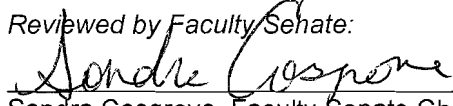
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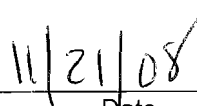
Michael D. Richards, President



Date

Reviewed by Faculty Senate:


Sondra Cosgrove, Faculty Senate Chair



Date