



# HOSPITALITY POLICY AND PROCEDURES

## 1. PURPOSE

In accordance with Integrated CSU Administrative Manual Policy (ICSUAM) 1301.00, California State University Bakersfield permits hospitality expenses to be paid or reimbursed to the extent that such expenses are necessary, appropriate to the occasion, reasonable in the amount, and serve a purpose consistent with the mission and fiduciary responsibilities of the CSU. This policy applies to activities that promote CSUB to the public and the provision of hospitality in connection with official University business and specifies the university and auxiliary funds that may be used for such purposes.

This policy defines the procedures when hospitality expenses are permitted from university funding sources, including the CSU Operating Fund and other funds. In all cases, hospitality expenses must be directly related to the active conduct of official University business, be cost-effective, be in accordance with the best use of public funds and be in conformance with IRS regulations. These procedures do not pertain to the food expenses of employees traveling on university business.

## DEFINITION

Hospitality is the provision of meals (catered or restaurant) or light refreshments (beverages, hors d'oeuvres, pastries, cookies, etc.), entertainment services, promotional materials, awards, and service recognition. Hospitality includes expenses for activities that promote the university to the public, usually with the expectation of benefits accruing directly or indirectly to the university.

**See Section 8 for definitions and Section 12 for the Hospitality Matrix, which will help identify which expenses are allowable and which are not.**

***NOTE: This policy does not apply to the Children's Center, Housing, or ASI Clubs.***

***Effective 1/1/24, hospitality expenses using FOUNDATION FUNDS BKFDN (including University Advancement) must follow the [Foundation Hospitality Policy](#).***

## 2. SCOPE

This policy governs the appropriate use of state, auxiliary organization, sponsored program administration, private-purpose trust, and agency funds unless legally exempted or otherwise restricted; e.g. documented fund agreements. CSUB and its auxiliary organizations will comply with additional restrictions when established by funding sources.

**This policy is in effect even during travel, and a pre-approved [Hospitality Justification Request Form](#) is required for all hospitality expenses.** If you provide any meals, refreshments, entertainment, promotional materials, or awards to anyone during travel on CSU business, you must follow this policy. See Sections 5 & 11 for more details.

### 3. AUTHORITY

Authority for this policy is pursuant to California Education Code section 89044. This policy is issued under the delegation of authority from the Chancellor to the Executive Vice Chancellor and Chief Financial Officer, and implementation and compliance with the policy is further delegated to the campus Chief Financial Officer. California Education Code sections 66600, 89030, and 89035.

### 4. ALLOWABLE EXPENDITURES

Hospitality expenses must be directly related to, or associated with, the active conduct of official CSU business. When an employee acts as an official host, the occasion must, in the best judgment of the approving authority, serve a clear CSU business purpose, with no personal benefit derived by the official host or other employees. In addition, the expenditure of funds for hospitality should be cost-effective and in accordance with the best use of public funds.

When determining whether a hospitality expense is appropriate, the approving authority must evaluate the importance of the event in terms of the costs that will be incurred, the benefits to be derived from such an expense, the availability of funds, and any alternatives that would be equally effective in accomplishing the desired objectives. Following are examples of occasions when the provision of hospitality is permitted under this policy, (fund restrictions still apply):

- CSUB hosts or sponsors business meetings that directly correlate with the operations of the CSU;
- CSUB hosts official guests with an interest in the CSU;
- CSUB is the host or sponsor of a meeting of a learned society or professional organization;
- CSUB hosts receptions held in connection with conferences, meetings of a learned society or professional organization, meetings of student organizations and groups, student events such as commencement exercises, and events or meetings of other CSU-related groups such as alumni associations;
- CSUB hosts or participates in community relations or fundraising events to promote the university, enhance partnerships, recognize distinguished service, or cultivate donors;
- Expenses may be charged to State Funds for meetings and events attended by Official Guests.

#### Employee Meetings and Recognition Events

- Meals or light refreshments may be charged to State Funds for meetings and events attended by employees of the same work location, and which are held infrequently (for example, quarterly).
- A pre-approved [Hospitality Justification Request Form](#) and an itemized receipt(s) must be submitted with the expenditure paperwork for the purchase of all food and drink, including water. *See the Hospitality Justification Form matrix in section 11 for the correct account to use.*
  - **NOTE: Aramark catering should be purchased with a ProCard**, with an approved Hospitality Justification Request Form attached to the reconciliation statement.
- A CSU business purpose must be included on the [Hospitality Justification Request Form](#).
- **The relationship of the attendees is required: are they CSUB students, employees, candidates, guests, or prospective students?**
- When hospitality is provided to a group, it should be counted on an event basis. A two-day meeting should be counted as one event in determining compliance with these procedures.

- Meals supported under these procedures shall be an integral part of the event and not solely a matter of personal convenience; must be modest and reasonably priced; and be appropriate to the business purpose.
- When a meeting takes place over an extended period and the agenda includes a working meal, there may be justification that the meal is integral to the business function. Examples include:
  - A speaker is scheduled during the meal period, or
  - Participants work through the meal period, or
  - It is too time-consuming or disruptive to take a meal break away from the meeting location.

Example: **If a meeting ends at 1pm, lunch may not be provided; employees can eat after the meeting.**

- Hospitality provided must conform to IRS regulations. No employee business meal expenditures that are considered taxable income under IRS regulations will be reimbursed or paid. See IRS employee tax guide to fringe benefits publication 15 at [www.irs.gov](http://www.irs.gov).
- Hospitality must not cost more than the maximum per-person rates below.

**NOTE:** These amounts are not meant to be spending suggestions. The CSU’s mandate is that all expenses be **necessary, appropriate** to the occasion, **reasonable in amount**, and **service a purpose consistent with the mission and fiduciary responsibilities of the CSU**.

*These rates are the same for hospitality expenses during travel, including international travel.*

### Maximum Per-Person Rates for Hospitality Meals and Light Refreshments

Meal Type	Maximum Cost Per-Person*
Breakfast	\$30
Lunch	\$40
Dinner	\$75
Light Refreshments	\$30

*\*The maximum per-person calculation **includes the total cost of food, beverages, labor, tips, sales tax, delivery fees, or other service fees**. The maximum rate shall be reviewed annually by the campus Vice President of Business and Administrative Services or their designee. **When hospitality expenditures exceed the per-person maximum, an exception reason must be included on the reimbursement paperwork and be approved by the appropriate vice president.***

**The maximum tip allowed by the CSU is 20%.** Any amount above 20% will not be reimbursed; if the expense was paid on a ProCard, the amount over 20% must be repaid.

#### • Catering Services

- **On-campus events**
  - All on-campus events must be scheduled using [25Live](#).
  - Only authorized ProCard holders with hospitality privileges and designated as Event Planners by the Procurement Director will be allowed to use the ProCard for on-campus catering events through the University’s authorized food service providers.
    - Required for payment is:
      - A detailed invoice from the vendor, and

- A Hospitality Justification Form, and
- A guestlist or a list of people who were invited, and
- A copy of an invitation or agenda, if available.
- **If a catering vendor's staff will be staying on campus and/or serving food, the department must submit a requisition through CSUBUY/P2P.** They will contact the vendor regarding necessary documentation (business license, health certificate, insurance) and issue a Purchase Order.
  - After the event, request that the vendor submit the final invoice in CSUBUY/P2P or submit the final invoice to [accounts\\_payable@csub.edu](mailto:accounts_payable@csub.edu).

○ **Off-Campus Events**

Before planning any off-campus events:

- Look at the matrix on the last page of this policy. Find the type of expense and the funding type you're using. If the expense is allowable for your fund, then you can proceed, keeping in mind:
- Events that are more personal in nature, such as retirement celebrations or memorial services, do not need to be pre-approved by Procurement.
- For more business-related off-campus events, contact Procurement to inquire if a Purchase Order is required. If you do contact Procurement, they will tell you which of the three options you should follow:
- When business-related food purchases are made in conjunction with an off-campus meeting, a Purchase Order should be established in advance through Procurement or CSUBUY.
- A [Hospitality Justification Request Form](#) is required with the requisition. After the event, request that the vendor submit the final invoice in CSUBUY/Jaggaer (starting 3/26/24) and submit the final invoice to Payment Services [accounts\\_payable@csub.edu](mailto:accounts_payable@csub.edu).
- If hospitality rights have been approved for an individual's ProCard, they may use the ProCard to pay for off-campus meals. The paperwork that must be submitted with the ProCard Reconciliation Report are:
  - An itemized receipt and
  - An approved [Hospitality Justification Request Form](#) and
  - A guestlist or list of invitees (if a guestlist is not available).

• **Spouses, Domestic Partners, and Significant Others**

- Hospitality provided to the spouse, domestic partner, or significant other of an employee may be permitted when it serves a CSU business purpose such as ceremonial functions, fundraising events, alumni gatherings, athletic games, and community events. An agenda, invitation or similar documentation should be included with the payment record. Hospitality provided to the spouse or domestic partner of an employee may be permitted when:
  - It serves a CSU business purpose
  - He or she has a significant role in the proceedings or
  - He or she makes an important contribution to the success of the event; e.g. is an Official Guest

- The appropriate Vice President must approve these expenses.

- **Students and Prospective Students**

- Hospitality provided to students and prospective students may be permitted when it serves a CSU business purpose. To justify the expenditures, one must determine that the expenditure is consistent with the mission of the CSU. Permissible activities may include recruitment efforts, student activities, student programs, student organization events, student recognition events, and commencements. Students may be hosted to attend fundraising and other community relations events that enhance their learning experience, in recognition of their student achievement, to engage with alumni and donors, or as representatives of elected student leadership. Hospitality provided to student-athletes and recruits must be in accordance with the rules, regulations, guidelines, standards, and procedures of the Intercollegiate Athletic Association’s national governing board; e.g., National Collegiate Athletic Association (NCAA).

- **Awards, and Prizes** – may be awarded if such expenses serve a purpose consistent with the mission and fiduciary responsibilities of the CSU, aligns with IRS regulations, and satisfy the following requirements. (These used to be defined as “gifts”.)

- **For CSU Employees:**

- **Cash Equivalent Awards:**

Per Human Resources, **we cannot use any state or auxiliary funds to give employees any cash-equivalent awards.**

- **Tangible Items:**

See the Award Matrix on the next page to see which funds may be used, and if preauthorization is required.

- **For Guests and Students:** See the Award Matrix below to see which items are allowed and if preauthorization is required.

**Use this matrix to determine if awards are allowed, if pre-authorization is required, and how to pay for**

**\*(any expenses paid from grants/awards must be specifically detailed in the grant paperwork and approved by SPPA)**

Hospitality Award Matrix				
Recipient	Type of Award	State Funds (BKCMP)	* Auxiliary Funds	? Trust Funds
Employees	Cash Equivalent Awards	Not allowed	Not allowed	Not allowed
	Tangible Awards@	Not allowed	No preauthorization required; place order in CSUBUY or use a ProCard	No preauthorization required; place order in CSUBUY or use a ProCard
Students and Visitors	Cash Equivalent Awards	Preauthorization required; should be charged on a ProCard	Preauthorization required; should be charged on a ProCard	Preauthorization required; should be charged on a ProCard
	Tangible Awards@	No preauthorization required; place order in CSUBUY or use a ProCard	No preauthorization required; place order in CSUBUY or use a ProCard	No preauthorization required; place order in CSUBUY or use a ProCard

@ **Allowable** tangible awards don't require pre-approval or an Acknowledgement Form

# Student cash equivalent awards \$100+ will be reported to Financial Aid for possible inclusion on their Form 1098-T

\$ Visitor cash equivalent awards will be reported on their Form 1099-MISC if they receive \$600 or more in the same fiscal year from CSUB

? Trust Fund awards must be specifically allowed in the trust agreement

## 5. HOSPITALITY PROVIDED DURING TRAVEL

If any meals, refreshments, entertainment, promotional materials, or awards are provided for anyone during travel on CSU business, you must follow this policy.

- ❖ A **pre-approved Hospitality Justification Form and the original, itemized receipt(s)** must be submitted with the expenditure paperwork for the purchase of all food and drink.
- ❖ A guest list **must** be attached.
- ❖ A CSU business purpose must be included on the **Hospitality Justification Form**.
- ❖ Meals supported under these procedures shall be an integral part of the event and not solely a matter of personal convenience; must be modest and reasonably priced; and be appropriate to the business purpose.

### Maximum Per-Person Rates for Hospitality Meals and Light Refreshments

*These rates are the same for hospitality expenses during travel, including international travel.*

Meal Type	Maximum Cost Per-Person*
Breakfast	\$30
Lunch	\$40
Dinner	\$75
Light Refreshments	\$30

*\*The maximum per-person calculation **includes the total cost of food, beverages, labor, tips, sales tax, delivery fees, or other service fees**. The maximum rate shall be reviewed annually by the campus Vice President of Business and Administrative Services or their designee. When hospitality expenditures exceed the per-person maximum, an exception must be included on the reimbursement paperwork and be approved by the divisional vice president.*

**The maximum tip allowed by the CSU is 20%.** Any amount above 20% will not be reimbursed; if the expense was paid on a ProCard, the amount over 20% must be repaid to the Cashier's Office.

## 6. UNALLOWED EXPENDITURES

### Personal Benefit

Hospitality expenses that are of a personal nature and not related to the active conduct of official CSU business will not be paid or reimbursed using State funds. The California Gift of Public Funds Doctrine set forth in the California Constitution, article XVI §6, prohibits the giving or lending of public [state] funds to any person or entity, public or private, unless there is a public purpose. Examples include, but are not limited to, employee birthdays, weddings, anniversaries, and baby showers.

## 7. ALLOWABLE FUNDING SOURCES

Hospitality expenses may be paid from various University funds resources, subject to the rules outlined below.

- **State Funds - CSU Operating Funds (485)**
  - Unless specifically authorized in the local trust agreement (LTA), State Funds have the following restrictions and uses:
  - State Funds may not be used:
    - To pay for any expenditure prohibited by applicable laws, regulations, or agreements including the California Budget Act (e.g., AB1887 travel ban).

- To pay for food and beverages or entertainment services that do not serve a business purpose.
  - To pay for alcoholic beverages, memberships in social organizations, or tobacco products.
- State Funds may be used:
  - To pay for awards and prizes to students for excellence, and individuals to participate in a research-funded survey or study.
  - For official presentations by the University President (or their designee) of length of service awards with at least 5 years of service.
  - To pay for official employee morale-building and appreciation activities that serve a bona fide business purpose; the business purpose must be detailed on the Hospitality Justification Form.
- **Other University and Auxiliary Organization Funds (Other Funds)**
  - Hospitality expenses may be charged to other funds controlled by the University or its auxiliary organizations, provided the expense serves a bona fide business purpose. The following restrictions apply:
  - May be used to pay for alcoholic beverages awards and service recognition, entertainment services, awards, memberships in social organizations and promotional items to the extent that these purchases are not restricted by other applicable laws, regulations, or funding source agreements.
  - Federal Funds may not be used to purchase alcoholic beverages or tobacco products, unless alcohol and tobacco are part of grant research.
  - Federal or local government contract or grant funds may only be used to pay hospitality expenses specifically authorized in the contract or grant, or by agency policy. In the event of a conflict agency and CSU policy, the stricter of the two policies shall apply.
- **Trust Funds**
  - Various non-state funds controlled by the University may be used to fund official business, within the restrictions set forth in this policy.
  - Expenditures from trust funds are restricted to the purpose for which the trust fund was established.
  - In the event of a conflict between the terms of the fund and University policies, the more restrictive of the two policies shall apply.
  - Expenditures for food must be specifically allowed in the trust fund description.

## 8. APPROVALS/RESPONSIBILITIES

### **Hospitality transactions follow the regular DOA routing (no special approvals) except for these exceptions:**

- Individuals with delegated approval authority may not approve their own expenses and individuals may not approve expenses of their supervisor. The exception is approval of President's expenditures by the Chief Financial Officer.
- The appropriate Vice President must approval payment or reimbursement of hospitality expenses for recreational, sporting, or entertainment events.
- The appropriate Vice President must approve payment or reimbursement hospitality expenses for a spouse, domestic partner, or significant other of an employee.

Approvers are responsible for reviewing the paperwork and verifying that it conforms to the CSU's mandate that all expenses are necessary, appropriate to the occasion, reasonable in amount and service a purpose consistent with the mission and fiduciary responsibilities of the CSU.

The requesting department is responsible obtaining preapproval using a Hospitality Justification Form and detailing how the request meets the requirements detailed in this policy. **Required is detailing the relationship of the attendees/recipients to CSUB.** (Students? Faculty & Staff? Local Guests? Etc.)

**EXCEPTION: SPA Grant/Awards Hospitality Justification Form Approvals** - Any expenses need to be specifically detailed in the grant paperwork and approved by SPPA. The PI for the grant has fiduciary responsibility and is therefore the only required signature.

**Hospitality in the CSUBUY/Jaggaer system:** When hospitality expenses are ordered in CSUBUY, users will be guided through filling out an online hospitality form. In that case, the department is no longer required to fill out the Hospitality Justification Form on the forms gateway. The hospitality expenses will route to Procurement for review and approval.

## 9. DEFINITIONS

**Approving Authority** – a person to whom authority has been delegated in writing to approve expenses for meals, light refreshments, and other amenities described within the policy.

**Auxiliary Organization Funds**– CSU auxiliary organizations are separate legal entities authorized in the Education Code to provide essential services to students and employees. Auxiliary organizations operate in association with campuses pursuant to special written agreements and are authorized to perform specific functions that contribute to the educational mission of the campus. These organizations are subject to applicable state and federal laws and regulations.

**Award** - something of value given or bestowed upon an individual, group, or entity with the expectation of benefit accruing to the University or other occasions that serves a bona fide business purpose. A.k.a. “gift”, except that since they serve a bona fide business purpose, the term to use is “award”.

**Business Meals** – Food and beverage served for a business purpose (usually during meetings or professional development trainings).

**CSU Operating Fund** – state appropriation funds and student fee revenue for state-supported instruction and related programs and operations.

**Employee Meetings** – meetings which serve a CSU business purpose and are generally administrative in nature such as CSU systemwide meetings of functional offices, meetings of the Academic Senate, campus meetings of deans and directors, employee morale functions, extended formal training sessions, conferences, extended strategic planning sessions, and meetings of appointed workgroups and committees.

**Entertainment Services** – expenditures incurred in connection with events and activities that are primarily social or recreational such as equipment and venue rental, décor, music, and performers. Service expenditures related to showcasing the talent of students or employees are considered a regular business expense and are not governed by this policy.

**Federal Officials** – federal government employees, elected representatives of the House and Senate, the president of the United States, presidential appointments, and other representatives of the Executive branch. Federal



officials are subject to complicated and extensive ethics rules which should be reviewed before any exchange of an item of value.

**Fundraising Event** – events conducted for the sole or primary purpose of raising charitable funds where participants make a charitable contribution and a purchase for the fair market value of goods or services. Fundraising events may include dinners, dances, door-to-door sales of merchandise, concerts, carnivals, golf tournaments, auctions, casino nights, and similar events.

**CSU Bakersfield fundraising events must have prior approval by the Vice President for University**

**Advancement.** Fundraising events do not include the following:

- Activities substantially related to the accomplishment of the CSU’s educational purpose, including such activities that receive sponsorship.
- Fundraising solicitations and related prospecting activities intended to generate only a contribution (no purchase of goods or services).
- Unrelated trade or business activities that generate fees for service.
- Raffles in which the prizes have only a de minimis value (\$100 or less) and do not require reporting as taxable income.

**Hospitality** – is defined to include the following elements:

- Entertainment Services – Reasonable expenditures as part of a public purpose event includes, but is not limited to, equipment and venue rental, décor, music, and performers.
- Food and Beverage - Reasonable provision of a meal (catered or restaurant) or light refreshments (beverages, hors d'oeuvres, pastries, cookies).
- Awards and Prizes- something of value given or bestowed upon an individual, group, or entity in recognition of service to the university or achievement benefiting the university with the expectation of benefit accruing to the university or for other occasions that serve a bona fide business purpose. (A.k.a. “gifts”.)
- Promotional Items – items that display the name, logo or other icon identifying the university such as a keychain, coffee mug, calendar, or clothing.

**Itemized Receipt** - An itemized receipt or invoice must include the merchant or provider name, a detailed list of the service(s) or item(s) purchased, date, and amount of expense. It should also include the method of payment. If a university-paid card was used (ProCard, Concur card, etc.), the cardholder is required to write that information on the receipt. *\*If an itemized receipt or invoice is unavailable, attach a summarized receipt and write “itemized receipt not available”. If you lost your receipt, include a signed Lost Receipt Form which has been reviewed and approved by the approving administrator/MPP. [forms gateway](#)*

**Membership in Social Organizations** – university clubs, athletic clubs, civic organizations, and other membership organizations that provide a venue for hosting hospitality events or a means for promoting goodwill in the community. Memberships in business leagues, chambers of commerce, trade associations and professional organizations are considered a regular business expense and are not governed by this policy.

**Memorial** – a gathering to remember a colleague who has passed. (Treated the same as retirement/farewell functions.)

**Official Host** – a CSU trustee, auxiliary governing board member, or university or auxiliary employee who hosts guests at a meeting, conference, reception, activity, or event for the active conduct of CSU business.

**Official Guest** – a person invited by an official host to attend a CSU meeting, conference, reception, activity or event. Examples of official guests include **employees visiting from another work location, students, donors, recruitment candidates, volunteers, members of the community, or media representatives.**

**Operating Fund (CSU Fund 485)** – state appropriation of general tax revenue and student fee revenue for state-supported instruction and related programs and operations.

**Other University and Auxiliary Funds (Other Funds)** – except for the CSU Operating Fund (485) and trust and agency funds held in a custodial capacity for third parties, all other funds controlled by the CSU or its auxiliary organizations including, among others, donor funds, grant and contract funds, reimbursed programs, Continuing Education Revenue Funds, Lottery Education Funds and Enterprise Funds.

**Participation Incentive** – Low value items given to individuals to encourage them to participate in research projects.

**Private-Purpose Trust and Agency Funds** – as defined by EO 1000; fiduciary funds held by the University or an auxiliary in purely custodial capacity (assets equal liabilities) for individuals, private organizations or government units. Trust or agency funds held by the University of its auxiliary organizations on behalf of third parties are subject to applicable laws and a written agreement.

**Promotional Items** – items that display the name, logo, or other icon identifying the University such as a keychain, coffee mug, calendar or clothing. Promotional items are distributed to provide information and/or promote the name or image of the University and are not intended for CSU Bakersfield employees. Clothing purchases for recognition when it pertains to safety, special events, or special groups will be considered a regular business expense and not governed by this procedure; e.g. Commencement, Summer Orientation, and Diversity recognition.

**Logo and related branding must be pre-approved by the Office of Public Affairs and Communications.**

**Public Purpose** - or business purpose includes expenses that serve a purpose consistent with the mission and fiduciary responsibilities of the CSU.

**State Funds** – These are monies that are either appropriated by the legislature, as part of the budget process or continuously appropriated (e.g, tuition and fees).

**Sponsored Program Administration Funds** - Federal, state, local government, and private contracts.

**Student Organizations** - As defined in Executive Order (EO) 1068 – Student Activities, section titled "Formal Chartering and Recognition Policies."

**University Trust Funds** – University funds controlled by the CSU other than those held in the CSU operating fund.

**Work Location** – the place where the major portion of an employee's working time is spent or the place to which the employee returns during working hours upon completion of special assignments. The employee's department determines what constitutes an individual employee's work location for the purposes of these procedures.

## 10. REQUIRED DOCUMENTATION

- Requests (requisitions) in CSUBUY/Jaggaer/P2P
  - Click on the “**Hospitality Form (Non-Travel)**” on the CSUBUY/P2P shopping homepage. The form will take you through the steps.
  - After service/event, a detailed invoice must be submitted in CSUBUY by the vendor or emailed to [accounts\\_payable@sub.edu](mailto:accounts_payable@sub.edu).
- ProCard Reconciliation Report (only possible if the Procurement Director has approved hospitality expenses on the ProCard):
  - Original, itemized receipt. If the original receipt isn't available, a copy may be used. If an itemized receipt isn't available, a

summarized receipt may be used. If neither is available, a Lost Receipt Form must be approved by a DOA approver.;

- The preapproved [Hospitality Justification Request Form](#);
- A copy of the invitation or agenda;
- A guestlist (or list of invitees), if possible. (For larger events where general invitations are advertised, attach the flyer.)
- **Exception: SPA Grant/Awards Hospitality Justification Form Approvals: Any expenses need to be specifically detailed in the grant paperwork and approved by SPPA.**
  - The PI for the grant has fiduciary responsibility and is therefore the only required signature;

## 11.HOSPITALITY JUSTIFICATION FORMS

### \* First step: Determine if a form is required:

- If you are attending a function **put on by someone else** and food is being provided, you do **not** need an approval for hospitality. The food is part of the cost of the conference/training.
- If **our campus is putting on the event or taking someone out** and we’re providing food and beverages, we **do** need the hospitality form.

This form is required for hospitality being provided by CSUB if the expenses were not ordered through the CSUBUY/P2P system, even if provided during travel (both domestic and international).

HOSPITALITY JUSTIFICATION FORM MATRIX		
<i>Applies whenever food or beverages (even water) is purchased</i>		
<i>(Does not apply to Foundation/University Advancement, Housing, or ASI Clubs)</i>		
<i>Athletics has different guidelines when providing student athletes with ongoing snacks</i>		
	Will there be any Official Guests at the function?	
	yes	no
Hospitality Form Required?	yes	yes
Account to Charge	Hospitality - 660828 *	Other Costs - 660090
All forms require a list of attendees for the function at which the food/drinks were served. If it's for a large function and there is no guest list, attach a copy of the invitation (an email that includes the list of invitees' email addresses is sufficient.)		
<i>Official Guest</i> – a person invited by an official host to attend a CSU meeting, conference, reception, activity or event. Examples of official guests include employees visiting from another work location, <b>students</b> , donors, recruitment candidates, volunteers, members of the community, or media representatives.		

- ❖ **Account 660937 (food/drink) may only be used by Housing (for dorm student’s meals) or the Children’s Center;**
- ❖ A blanket Hospitality Justification Form may be signed for a single event (such as the President’s Investiture, Alumni Party in the Park, Commencement, etc.);
- ❖ Blanket Hospitality Justification Forms can’t cover more than one fiscal year (July 1-June 30):
  - A new blanket form must be signed for each fiscal year.
  - **The Hospitality Justification Form must have a total amount on it, which is a “do not exceed” amount.**
  - When/if the department is getting close to the “do not exceed” amount, they must submit a new Hospitality Justification Form to cover the rest of the event expenses;
  - Attach a copy of the approved form to each payment request.

**It is the submitter/department’s responsibility to track how much has been spent on any blanket Hospitality Justification Form and to provide it to Payment Services if requested.**

## 12.HOSPITALITY MATRIX

**Note effective 1/1/2024: All hospitality expenses being charged to Foundation BKFDN funds do not follow this policy; they must follow the [Foundation Hospitality Policy](#) and be approved by the Vice President of University Advancement.**

<b>Hospitality Matrix: Funding Sources for Payment of Hospitality Expenses</b>			
<b>Grants/Awards – Any expenses need to be specifically detailed in the grant paperwork &amp; approved by</b>			
Type of Expense <i>(see definitions, p. 7-9)</i>	CSU Operating Fund - "Stateside"	Auxiliary Funds	Trust Funds (1)
Alcoholic beverages	No	Yes	Yes
Entertainment services	No	Yes	Yes
Food & beverages for meetings attended only by employees of the same work location (should be infrequent, i.e., quarterly). Charge 660090; Hospitality Justification Form Required (2)	Yes	Yes	Yes
Food & beverages for memorial services or a formal retirement reception for employees with 5+ years of service. Charge 660828 if there are Official Guests; if not, use 660090; Hospitality Justification Form Required (3)	Yes (\$500 max)	Yes	Yes
Food/snacks & beverages (i.e., coffee, tea, water, soda, candy, etc.) in a department, <i>if made available to the public</i> . Charge 660828; Hospitality Justification Form Required .	Yes	Yes	Yes
Food & beverages for meetings and events with Official Guests. Charge 660828; Hospitality Justification Form Required.(2)	Yes	Yes	Yes
Awards for employees-Cash equivalents (gift cards or gift certificates) (4)	<b>No</b>	<b>No</b>	<b>No</b>
Awards for employees-Tangible items (i.e., bereavement, award for services that are not part of their regular job duties). (5)	<b>No</b>	Yes	Yes
Participation incentives for students or individuals participating in a campus event or a research-funded survey or study (5)	Yes	Yes	Yes
Membership in social organizations	No	Yes	Yes
Personal events: birthdays, anniversaries, weddings, baby showers, etc.	No	Yes	Yes
<i>For use by the President's Office only.</i> President's length of service awards (at least 5 years of service).	Yes	Yes	Yes
<i>Retirement Awards for 25 Years of Service:</i> State Program allows the University to provide the employee with a memento relating to his/her state service (even using Stateside funds). <b>Must submit a Requisition to Procurement.</b>	Yes	Yes	Yes
Promotional items for non-employees	Yes	Yes	Yes
Student activities: recruitments, recognition, commencement, etc.	Yes	Yes	Yes
Tobacco and tobacco products	No	No	No

(1) Expense must be consistent with the original intent of the funding source (revenue) and be documented in the Trust Agreement or fund-specific guidelines.

(2) Meals or light refreshments may not exceed the maximum per person rate for breakfast (\$30), lunch (\$40), dinner (\$75), and light refreshments (\$30), inclusive of beverages, labor, tips, sales tax, delivery fees, or other service fees. **The maximum**

(3) Food and beverages related to memorial services or a formal retirement reception for employees separating with at least 5 years of service may be paid from State funds if they are reasonable in amount (no more than \$500 including tax,

(4) Monetary awards or the equivalent may not be purchased for CSU employees using state or auxiliary funds.

(5) See the gift matrix on page 6 to see if a gift purchase requires preauthorization.

All Payment Services forms are found on the [Campus Forms Gateway](#).

CSU policies and forms related to hospitality:

- [Integrated CSU Administrative Manual Policy \(ICSUAM\) 1301.00](#)
- [ICSUAM 15701.00 - Fundraising Events](#)
- IRS employee tax guide to fringe benefits publication 15 [www.irs.gov](http://www.irs.gov)
- Forms Gateway: [https://www.csub.edu/forms/sta\\_fac/index.html](https://www.csub.edu/forms/sta_fac/index.html)
- Payment Services' policies: <https://www.csub.edu/bas/paymentservices/Policies/index.html>

## **UPDATES**

- 2/7/24 Added highlighted notes on pages 1 & 13, removing Foundation FDN funds from this policy.
- 3/16/24 Replaced references to Business Meal Approval Form (BMAF) and Gift Preauthorization Form with the new Hospitality Justification Form.
- 3/16/24 Updated approval authority from VP to DOA approver as part of the CSUBUY/P2P implementation.
- 3/16/24 Updated the hospitality matrix to update the definition of “awards” per the CSU’s directions (instead of using the term “gifts” and to make clear which awards may be purchased in CSUBUY and which must be purchased using a ProCard.
- 3/16/24 **Hospitality in the CSUBUY/Jaggaer system:** When hospitality expenses are ordered in CSUBUY, users will be guided through filling out an online hospitality form. In that case, the department is no longer required to fill out the Hospitality Justification Form on the forms gateway. The hospitality expenses will route to Procurement for review and approval. We updated the associated parts of the policy, but we expect once we’ve been using CSUBUY/Jaggaer, we’ll discover differences we don’t know about yet, and we’ll update the policy at that time. Blanket hospitality forms are not allowed in CSUBUY; a new form must be submitted for each order.
- 3/19/24 Aramark catering should be paid for using a ProCard only; don’t enter Aramark orders in CSUBUY/P2P. An approved Hospitality Justification Form is required as part of the ProCard reconciliation of the expenses.
- 4/3/24 Added to Section 2: “Applicable hospitality expenses must be pre-approved.” That fact is listed in other sections, but too many people say they didn’t see it, so we added it on the first page too.
- 4/3/24 Section 11, page 11: Added how to tell if a hospitality justification form is required or not.
- 5/8/24 Nothing changed in the policy, but the Hospitality Justification Form no longer needs to route through Business Services/Payment Services since campus knows how to use the form now. The department is responsible for getting the form signed by the DOA approver(s) before money is spent.