

POLICY ON HOSPITALITY

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DEFINITIONS

For purposes of this policy, the terms used are defined as follows:

Term	Definition	Chapter
Approving authority	The person to whom authority has been delegated in writing to approve hospitality expenses and to approve exceptions to the hospitality policy and the limitations outlined in this policy.	Hospitality
Business expense	An expense that has an appropriate business purpose and where a clear ASI-related objective is demonstrated instead of a personal or social one.	Gifts and Awards
Congratulatory or sympathy gift	Gift of tangible personal property, such as flowers, presented as an expression of congratulations or sympathy in the event of a birth, death, or major illness	Gifts and Awards

Gifts	A non-cash item of tangible personal property given directly or indirectly to a person. A gift given to a company that is intended for the eventual personal benefit of a particular person is considered an indirect gift to that person. A gift given to a person's family is generally considered to be a gift to that person.	Gifts and Awards
Hospitality	The provision of meals (e.g., catered, restaurant, grocery purchase) or light refreshments (e.g., beverages, hors d'oeuvres, pastries, cookies, etc.)	Hospitality
Incidental costs	A cost that does not add substantial value to the gift such as engraving, packaging, insuring, mailing and gift-wrapping.	Gifts and Awards
Itemized receipt/invoice	A written acknowledgment of money received. For substantiation of a hospitality expense, a receipt provides a detailed list of charges, the date and the total dollar amount. It may also include the name and location of the restaurant/caterer and the number of people served. If a charge is made for items other than food and beverages, the receipt must show the details.	Hospitality
Light refreshments	Non-alcoholic beverages, snacks, hot or cold hors d'oeuvres, or similar foodstuffs that would not normally constitute a meal.	Hospitality
Meals	Food served in one or more courses and eaten in one sitting, usually at a customary time or occasion, i.e. breakfast, lunch, dinner	Hospitality
Meetings of an administrative nature	Meetings called for the purpose of discussing the development, execution, or management of ASI policies and/or programs	Hospitality
Negotiable gift certificate	A gift certificate that can be converted to cash and for which the recipient can receive change in the form of cash for the difference between the price of a purchase and the value of the gift certificate	Gifts and Awards
Official guest	A person invited by an official host to attend an ASI meeting, conference, reception or event. Official Guests may include but are not limited to recruitment candidates, donors, visitors from other colleges and universities, members of the community and employees from another work location. A bona fide business purpose is required for each official guest.	Hospitality
Official host	An ASI employee who hosts, chairs or sponsors a meeting, conference, reception or event. The official host is not required to be present at the function.	Hospitality
Official presenter	An employee representing ASI who presents the gift to the recipient.	Gifts and Awards
Professional associations or organizations	Groups of individuals officially organized around a common interest or affiliation with a particular profession, vocation, or industry	Hospitality
Promotional items	Items having a non-material value (not exceeding \$50) that bear the logo, icon or other information identifying the ASI or the University and are one of a number of identical items distributed by ASI or the University. Examples include, but are not limited to pens, mugs, folders, calendars or clothing.	Gifts and Awards
Recipient	For purposes of this policy, the recipient must not be employed by ASI. Individuals or organizations eligible to receive gifts include, but are not limited to, donors or potential donors; visiting dignitaries and/or scholars; volunteers (including students); clientele; independent consultants; and members of the local community.	Gifts and Awards

Tangible personal property	Personal property that can be seen, weighed, measured, felt, or touched or is in any other way perceptible to the senses, such as books, plaques, trophies, etc.	Gifts and Awards
Work achievement award	An item of tangible personal property presented to an employee for work achievements	Gifts and Awards
Work location	The location where the major portion of an employee's working time is spent, or where the employee returns during normal business hours upon completion of special assignments.	Hospitality

HOSPITALITY

BACKGROUND AND PURPOSE

There are occasions when the prudent extension of hospitality in connection with official business is in the best interest of the Associated Students, Incorporated (ASI). This policy outlines the manner and extent to which the ASI may extend hospitality for business purposes only and provides maximum per person rates authorized for meals and refreshments.

The guidelines of this policy, including maximum allowable costs, are based on CSULB policy; however, ASI reserves the right to implement more restrictive provisions.

Travel and lodging expenses are not covered under this policy. Please refer ASI’s relevant fiscal and travel policies for travel-related considerations.

POLICY STATEMENT

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

This policy applies to all hospitality expenses incurred by ASI regardless of the source of funding.

The procedures set forth in this policy are intended to conform to the Internal Revenue Service regulations related to entertainment expenses. Accordingly, any payment made to an employee in connection with hospitality must not result in taxable income to the employee. In order to conform to IRS regulations, the expenses that are paid or reimbursed must meet one of the following tests:

- **Directly-Related Test** – Meal reimbursements meet the directly-related test and may be excludable from wages if:
 - The main purpose of the combined business and meal is the active conduct of business,
 - Business is actually conducted during the meal period, and
 - There is more than a general expectation of deriving income or some other specific business benefit at some future time. All of the facts must be considered, including the nature of the business transacted and the reasons for conducting business during the meal. If the meal takes

place in a clear business setting and is for your business or work, the expenses are considered directly related to your business or work.

- **Associated Test** – Entertainment-related meal reimbursements meet the associated test and are excludable from wages if the entertainment is:
 - Associated with the active conduct of the employer’s business, and
 - directly before or after a substantial business discussion.

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.

1.0 ALLOWABLE EXPENSES AND OCCASIONS

1.1 HOST TO OFFICIAL GUESTS

When ASI is host to official guests, including visitors from other universities, members of the community, University employees visiting from another work location, etc. meals or light refreshments may be purchased.

The hospitality expenses of the spouse or significant other of a guest or of the official host may be reimbursed provided such hospitality serves a bona fide business purpose. Participation in official functions that require the attendance of a spouse or significant other may be considered a bona fide business purpose. Fundraising events, alumni gatherings, community, and recruiting events are examples of activities that may require the attendance of a spouse or significant other.

1.2 MEETINGS OF PROFESSIONAL ASSOCIATIONS OR ORGANIZATIONS

When ASI is the host or sponsor of a meeting of a learned society, industry organization, professional association, or a municipal or non-profit organization, then meals or light refreshments may be purchased.

1.3 MEETINGS OF AN ADMINISTRATIVE NATURE

When meetings of an administrative nature are held that are directly concerned with the welfare of ASI, meals or light refreshments may be purchased. Where meals are involved, they must be a necessary and integral part of the business meeting, not a matter of personal convenience.

The cost of meals for employees from the same work location may be reimbursed if a working meal is included as part of a scheduled meeting, presentation, or training session. The meeting should take place over an extended period and the agenda should include a working meal to satisfy the requirement that the meal is part of a business function.

Reimbursement will not be allowed when two or more employees from the same work location choose to go to lunch or dinner together to continue their business as an incidental part of the meal, or when the meeting could have been scheduled during regular working hours.

1.4 OFFICIAL STUDENT-ORIENTED MEETINGS

When meetings of a non-administrative nature between students or between students and faculty/administrators are held for the purpose of discussing ASI or University related activities, light refreshments may be purchased. Meals are not an allowable expense for this type of meeting.

1.5 CULTIVATION OF PROSPECTIVE DONORS OR PROGRAM PARTNERS

When ASI hosts an event for the purpose of generating the goodwill of prospective ASI donors or program partners, meals or light refreshments may be purchased.

1.6 RECEPTIONS

Light refreshments may be purchased for receptions held in connection with conferences, meetings of professional associations or organizations, fundraising events, employee recognition or length of service awards or retirement presentations, student events, staff events, etc.

1.7 HOSPITALITY WHILE TRAVELING

If a hospitality expense occurs while traveling, a hospitality form must be used to request reimbursement. Per diem for meals must not be added to the travel expense claim when a hospitality expense for meals has been submitted for reimbursement.

2.0 AUTHORIZED RATES

Rates are recommended by the CSULB Associate Vice President for Financial Management and are authorized by the CSULB Vice President for Administration and Finance. Maximum rates allowed for hospitality include taxes and service. These rates do not include the rental of meeting or conference facilities, which may be charged as an additional expense. The maximum rates will be reviewed periodically by the Office of the Associate Vice President-Financial Management and adjusted as appropriate.

The maximum per person expenditures for individuals being entertained and for an ASI employee who is the official host or who is a participant at the request of the official host, must not exceed the following amounts:

- **Breakfast** \$30.00
- **Lunch** \$40.00
- **Dinner** \$75.00
- **Light Refreshment** \$20.00

The reimbursement for a buffet reception cannot exceed the applicable meal allowance associated with the type of buffet, i.e., breakfast, lunch, or dinner.

These amounts include food, beverage, tax and service (e.g., tips)

3.0 APPROVAL OF TRANSACTIONS

For each transaction, a Hospitality Attendance Report must be completed by the official host, indicating the occasion at which hospitality was extended and the names of those in attendance. Approval for all ASI hospitality expenses must be obtained at the appropriate level. In order to ensure that the approval of hospitality is entirely independent,

individuals with approval authority will not approve the expenses of a person to whom they directly report. In addition, individuals with delegated approval authority will not approve their own expenses.

Delegation of Authority forms must be on file for each individual to whom approval authority for hospitality payments has been delegated.

4.0 EXCEPTIONS TO POLICY

Approval of exceptions to this policy must be obtained from the Executive Director. The request for reimbursement of such expenses must include a written justification as to why non-compliance with policy was unavoidable and necessary to achieve an ASI business purpose. The fact that actual costs exceed the authorized rates is not in itself adequate justification for a higher reimbursement rate.

If adequate justification exists and provided such costs are deemed ordinary and necessary under the circumstances, an exceptional expense may be approved. In any case, reimbursements of hospitality expenses will be limited to the actual costs incurred.

Exceptions cannot be granted for the following:

- Payment or reimbursement of expenses that are not allowed by ASI or University policy
- Expenses that are lavish or extravagant under the circumstances
- Expenses that are not in compliance with IRS regulations
- Expenses that constitute taxable income to the recipient

5.0 TAX CONSIDERATIONS

Under Internal Revenue Service regulations, an entertainment (hospitality) expense will be considered taxable income to an employee if:

- The entertainment (hospitality) activity is not directly related to the employee's job
- The expense is lavish or extravagant under the circumstances
- The official host (or another employee) is not present when the activity takes place
- If the expense is not substantiated with appropriate supporting documentation, as provided in this policy
- Business meals with faculty, staff, or other colleagues that are frequent (i.e., that occur on a regular or routine basis) and reciprocal are considered taxable income.

All such expenses are not allowable under this policy.

6.0 EVENTS EXEMPT FROM THIS POLICY

6.1 OFFICIALLY RECOGNIZED EVENTS HOSTED BY ASI

Officially recognized ASI events such as conferences, forums, tournaments or auto shows that are hosted or sponsored by ASI, but for which the majority of participants are expected to be from outside the University community are not considered hospitality expenses for purposes of this policy.

6.2 THIRD PARTY EVENTS NOT HOSTED BY THE UNIVERSITY OR FOUNDATION

Payment or reimbursement for award banquets, recognition dinners and other special events or celebrations not hosted by ASI but at which employee attendance is considered appropriate as support to or from the community are not considered hospitality expenses for purposes of this policy. Such expenditures may be processed as reimbursements or direct payments.

6.3 EXTERNAL GRANT EXPENDITURES

Expenditures for food and related items integral to a grant, for example a training grant that includes lunch for students or a "food bank" type of operation, are not hospitality expenditures.

6.4 SUPPLIES

Reimbursement or direct payment requests for items such as food and beverages for the child development center, items used in research, or beverages and light refreshments for ASI visitors are exempt from this policy. These items are considered supply related expenditures.

7.0 PAYMENT OR REIMBURSEMENT PROCEDURES

The procedures that follow are required in order to conform to the Internal Revenue Service Regulations.

7.1 GENERAL

A Check Request or Cash Reimbursement Request must be submitted to the Associated Students Business Office. One form per payee should be submitted.

When more than one person is to be reimbursed for expenses related to a single event, each request for reimbursement must include a statement by the official host or approving authority that there are multiple payees and that the total cost for the event did not exceed the allowable rates provided in this policy.

To assure compliance with Internal Revenue Service regulations, the completed form must include the following information:

- Date, time and location of the event
- Type of expense (lunch, dinner, etc.)
- Description of event
- Number of attendees
- Official host's name, title and department
- Attendee list including the name and affiliation of each person in attendance
- Business justification explaining the purpose and how the event is in the best interest of the ASI
- Original supporting documentation
- Signature approval

7.2 RECEIPTS

An original itemized receipt or invoice for expenses must be submitted per occasion. A credit card receipt alone is not sufficient. For payment of invoices, the vendor's original itemized catering contract must be provided if the original invoice does not provide the details of the charges.

7.3 ATTENDEE LIST (FOR LARGE EVENTS ONLY)

For large events when it is difficult to provide or obtain the name of all the attendees, the persons in attendance need not be individually identified by name and title. Any one of the following could be substituted for the attendee list and attached:

- A copy of the flyer, invitation or other medium used to announce the event
- A copy of the mailing list to whom invitations were sent
- The RSVP list of individuals who responded
- The event roster

7.4 ADDITIONAL SUPPORTING DOCUMENTATION

7.5 7.4 ADDITIONAL SUPPORTING DOCUMENTATION

All original documentation supporting the business purpose of the expense should be attached to the request.

7.6 CERTIFICATION

The request must include a certification by the official host that the expenses were incurred for official ASI business purposes and are in accordance with Internal Revenue Service guidelines and ASI policy.

7.7 BUSINESS OFFICE

It is the responsibility of the A.S. Business Office to review all supporting documentation and to verify that the amounts claimed are allowable, that the appropriate accounts are charged, that the documents were properly approved prior to payment (or that adequate post audit reviews are performed), and that payments are tax reported appropriately.

In addition, the A.S. Business Office is responsible for ensuring that supporting documentation is being retained in accordance with other applicable policies and laws.

8.0 ADMINISTRATION

The Director of Administrative Services is responsible for the administration, revision, interpretation, and application of this policy. The policy will be reviewed triennially and revised as needed, unless earlier revisions are necessitated by changes in the regulations of the IRS, CSULB, or the California State University Office of the Chancellor.

GIFTS AND AWARDS

BACKGROUND AND PURPOSE

This policy establishes the standards and procedures governing the manner and extent to which gifts are presented on behalf of the Associated Students, Incorporated (ASI)

The guidelines of this policy, including maximum allowable costs, are based on CSULB policy; however, ASI reserves the rights to implement more restrictive provisions.

This policy does not apply to Scholarships.

POLICY STATEMENT

It is the policy of the ASI that gifts or contributions will be permitted only if it can be demonstrated that the gift or contribution will benefit ASI or is clearly seen as needful to ASI in helping meet its role as a good community citizen. To avoid any appearance of favoritism, no officer or employee should present a gift that appears to be offered because of the position held by the recipient.

Gifts are presented when tradition, commonly accepted institutional practice, or social custom dictates such an occasion. A gift of moderate expense as described herein may be presented to non-ASI individuals or organizations when the gifts are made on behalf of the ASI.

The procedures set forth in this policy are intended to conform to the Internal Revenue Service regulations related to gifts. Any gift made to outside individuals or organizations must not result in taxable income to the recipient or it is not a gift. In addition, the expenditure of funds for gifts should be cost effective and in accordance with the best use of public funds.

When determining if a gift is appropriate, the occasion must, in the best judgment of the approving authority, be infrequent, based on objective criteria and serve a clear ASI business purpose. The approving authority must also evaluate the importance of the occasion 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

This policy does not apply to Scholarships.

9.0 GIFTS AND AWARDS TO NON-EMPLOYEES

Gifts in the following categories are allowable under this Policy. Gifts of cash are not permitted. The maximum rates identified below include the cost of the gift and all related taxes. They do not include incidental costs as defined above.

9.1 ALLOWABLE GIFTS

9.1.1 PROMOTIONAL ITEMS

A gift of tangible personal property distributed to promote the name, image and programs of ASI or the University; to provide information; or encourage good customer relations. The value of these gifts must not exceed \$50. No exceptions.

9.1.2 APPRECIATION OR RECOGNITION

Gifts of tangible personal property presented to express appreciation; acknowledge a contribution, goodwill, or other resources; or recognize service to ASI.

Appropriate gifts include items such as books; tickets to a sporting, theatrical, or musical event; a non-negotiable gift certificate; mementos such as a plaque, watch, or logo item of more than minimal value. The cost of gifts in this category may not exceed \$325.

9.1.3 CONGRATULATORY OR SYMPATHY GIFTS

Gifts of tangible personal property, such as flowers, may be presented as an expression of congratulations or sympathy in the event of a birth, death, or major illness. The cost of such gifts is limited to \$90 per department/office, unless exceptional approval is obtained.

9.2 UNALLOWABLE GIFTS

Any gift that is taxable is not allowable. Expenses for such gifts cannot be reimbursed from any funding source or approved as an exception to policy. Unallowable gifts include, but are not limited to, the following:

- Gifts of cash
- Gifts of bottled alcoholic beverages or tobacco products
- Negotiable gift certificates (those that can be exchanged for cash)
- Gifts in excess of policy limits
- Lavish or extravagant expenses
- Expenses not substantiated with appropriate supporting documentation

Gifts governed by this section may not be presented:

- To ASI employees or their near relatives
- To any individual or organization associated either directly or indirectly with a political party, campaign, candidate, or a group engaged in an attempt to influence legislation, elections, referendums, or the like.
- When any conflict of interest exists. For example, a personal or social relationship exists between presenter and/or approving authority and recipient.
- When the business reason for making the gift or the nature of the business benefit ASI derived or expects to derive is not documented in writing.

10.0 GIFTS AND AWARDS TO ASI EMPLOYEES

10.1 ALLOWABLE GIFTS

10.1.1 WORK RELATED EVENTS

Awards and non-cash gifts presented in recognition of Length of Service, Work Achievement, and Retirement must conform to the requirements listed below. In most circumstances, the awards described should be awarded as part of a meaningful ceremony and should be awarded under conditions and circumstances that do not create the appearance of disguised compensation. The awards and gifts must conform to the requirements and dollar limits listed below. The amounts specified include taxes but do not include incidental costs as defined above.

10.1.1.1 EMPLOYEE SERVICE AWARDS

An item of tangible personal property may be presented to an employee for length of service to the ASI. Such awards are subject to the following limitations:

- The award must be given for length of service achievement;
- The recipient must have completed at least five years of service; and,
- The recipient must not have received a similar gift in any of the prior four years

A length of service award valued at up to \$325 is allowable.

10.1.1.2 WORK ACHIEVEMENT AWARDS

Work Achievement Awards include Employee of the Month, Employee of the Year, and Distinguished Performance Awards. Awards must be occasional, infrequent, and presented on a non-discriminatory basis. An item of tangible personal property may be presented to an employee for work accomplishments. The selection of the staff who will be awarded must be made in accordance with an established process. A work achievement award valued at up to \$325 is allowable.

10.1.1.3 RETIREMENT AWARDS

An item of tangible personal property may be presented to an employee upon his or her retirement, subject to the \$325 limit specified above.

10.1.1.4 PROMOTIONAL GIFTS AND PRIZES

An employee may receive a gift of tangible personal property that is distributed to promote the name, image and programs of ASI, to provide information, to enhance employee morale, or encourage good customer service. The value of these gifts will not exceed \$50, no exceptions. Examples of such gifts include holiday turkeys or hams, flowers, plaques, and coffee mugs for special occasions.

10.1.2 CONGRATULATORY AND SYMPATHY GIFTS

Gifts of tangible personal property, such as flowers, may be presented as an expression of congratulations or sympathy in the event of a birth, an adoption, a death or major illness of an employee or a member of the employee's family or household. The cost of such gifts is limited to \$90 per department / office, unless an approved exception is obtained.

All expressions of sympathy on behalf of ASI or any department or program thereof must be coordinated through the Human Resources Department. This is to ensure that all occasions warranting the expression of sympathy are communicated in a timely and accurate manner and that all such expressions are conducted in accordance with the employee's wishes.

Supervisors, co-workers, or others who become aware of the death or major illness of an employee's family member should promptly notify the Human Resources Department. The Human Resources Department will be responsible for contacting the employee to determine how ASI's expression of sympathy can be best communicated.

10.1.3 UNALLOWABLE GIFTS AND AWARDS

Any award that is taxable is not allowable. Expenses for such awards cannot be reimbursed from any fund source or approved as an exception to this policy. Unallowable awards and gifts include, but are not limited to, the following:

- Gifts or awards of cash
- Negotiable gift certificates (those that can be exchanged for cash)
- Any award in excess of \$325
- Season tickets to sporting or cultural events
- Holiday, birthday, shower, etc., gifts
- Lavish or extravagant gifts
- Expenses not substantiated with appropriate supporting documentation

Gifts may not be presented:

- To any individual or organization associated either directly or indirectly with a political party, campaign, candidate, or a group engaged in an attempt to influence legislation, elections, referendums, or the like
- When any conflict of interest exists. For example, a personal or social relationship exists between presenter and/or approving authority and recipient
- When the business reason for making the gift or the nature of the business benefit the ASI derived or expects to derive is not documented in writing

10.2 EXEMPT AWARDS AND GIFTS

The following types of awards are not covered under this policy:

- Professional development program awards
- System-wide incentive award and retirement programs
- Financial aid awards
- Gifts and awards provided to elected or appointed student leaders in recognition of their service to the university and/or ASI

11.0 PRESENTATION OF GIFTS

Generally, gifts are presented when tradition, commonly accepted institutional practice, or social custom dictates gift giving. To prevent the appearance of favoritism, gifts presented to a particular individual or entity will be given infrequently, based on objective criteria.

Examples of individuals and organizations that may be presented with a gift on behalf of the ASI include, but are not limited to, the following:

- A visiting dignitary or scholar, to express appreciation, e.g., a distinguished lecturer;
- A donor or potential donor, to acknowledge a contribution, recognize service, or express sympathy in the event of the death or major illness of a family member;
- A volunteer, to honor the contribution of time or other resources;
- A potential donor, to promote the ASI's programs or to express the ASI's goodwill toward the community;
- An organization, to promote goodwill;

- A client, to promote good customer relations;
- A foreign dignitary or foreign government official, to promote goodwill.
- Students

12.0 APPROVAL OF TRANSACTIONS

The Executive Director has sole authority to approve requests to remit payment or reimburse expenses for non-cash gifts presented on behalf of the ASI. This authority may not be delegated to other administrators under their supervision.

The Executive Director is responsible for determining whether Gift Expenses serve a bona fide ASI business purpose.

The Executive Director will not approve their own request for payment or reimbursement of gift expenses. All such requests will be approved by the ASI President.

13.0 EXCEPTIONS TO POLICY

Approval of exceptions to this policy must be obtained from the Executive Director. Each request for an exception must include a written justification as to why non-compliance with this policy was unavoidable and necessary to achieve a legitimate ASI business purpose. The fact that actual costs exceed the authorized rates is not, in itself, adequate justification for an exception request. The request should also specify the type of gift, the purpose of the gift, the special circumstances that require such an exception, and the name of the non-ASI individual or organization on whose behalf the exception is sought.

If adequate justification exists and provided such costs are deemed to be ordinary and necessary under the circumstances, an exceptional expense may be approved. Reimbursements/payments for the purchase of gift expenses will be limited to the actual costs incurred.

In the event of a conflict between the terms of a funding source and ASI policy, the stricter of the two policies will apply.

14.0 TAX CONSIDERATIONS

Under Internal Revenue Service regulations, a gift will be considered taxable income to the recipient if:

- The gift is presented to the same recipient on a regular or routine basis
- The gift is cash
- The gift is a negotiable gift certificate
- The expense is lavish or extravagant under the circumstances
- The gift is presented on a discriminatory basis
- The official presenter or other ASI employee is not present when the gift is given

The above types of expenses are not allowable under this policy.

15.0 PAYMENT OR REIMBURSEMENT PROCEDURES

The procedures that follow are required in order to conform to the Internal Revenue Service Regulations.

15.1 GENERAL

A Check Request or Cash Reimbursement Request must be submitted to the Associated Students Business Office.

To assure compliance with Internal Revenue Service regulations, the completed form must include the following information:

- Name and title of ASI official presenting the award/gift
- Recipient name (individual, group or organization), title (if applicable) and affiliation
- Occasion for which the gift is being presented
- Date and location of the event
- Description of the gift presented, including cost
- Original supporting documentation

15.2 DOCUMENTATION OF BUSINESS PURPOSE

ASI policy requires that the business purpose for presenting a gift be documented. A transmittal letter on official ASI letterhead stating that the gift was made on behalf of the Associated Students, Incorporated should accompany all gifts except those of minimal value (promotional gifts). A card containing the same information may be substituted. A copy of the letter or card must be attached to the check request or cash reimbursement request.

When, in the judgment of the Executive Director, it is not practical or appropriate to accompany the gift with a formal letter the Executive Director should prepare a statement to this effect and attach it to the check request or cash reimbursement request. The statement should include the reason why a formal letter or card could not accompany the gift.

15.3 RECEIPTS

An original itemized receipt or invoice for expenses must be submitted per occasion. A credit card receipt alone is not sufficient.

15.4 SUPPORTING DOCUMENTATION

All original documentation supporting the business purpose of the expense must be attached to the request.

The business purpose for making the gift or the nature of the business benefit the University derived or expects to derive must be documented in writing.

15.5 CERTIFICATION

The request must include a certification by the approving authority that the expenses were incurred for official ASI business purposes and are in accordance with Internal Revenue Service guidelines and ASI policy.

15.6 BUSINESS OFFICE

It is the responsibility of the ASI Business Office to review all supporting documentation and to verify that the amounts claimed are allowable, that the appropriate accounts are charged, that the documents were properly approved prior to payment (or that adequate post audit reviews are performed), and that payments are tax reported appropriately.

In addition, the Business Office is responsible for ensuring that supporting documentation is being retained in accordance with the requirements specified in the ASI Policy on Records Management and other applicable policy and procedures.

16.0 ADMINISTRATION

The Director of Administrative Services is responsible for the administration, revision, interpretation, and application of this policy. The policy will be reviewed triennially and revised as needed, unless earlier revisions are necessitated by changes in the regulations of the IRS, CSULB, or the California State University Office of the Chancellor.

FORMS

The following forms are to be used in the execution of this policy.

Form Name	Purpose	Responsible Office	Approved By	Timeline for Submission
Cash Reimbursement Request	To request cash reimbursement for the purchase of goods or services totaling less than \$100, excluding sales tax	A.S. Business Office	Authorized budget area signatory	Between 9 a.m. and 4 p.m., Monday through Friday (except holidays). Only one filing per person per day
Check Request	To request a check for payment to a vendor or as reimbursement to an authorized purchaser	A.S. Business Office	Authorized budget area signatory	At least four (4) business days before desired date of disbursement
Delegation of Authority	To identify and provide specimen signatures of those persons authorized to approve financial, contractual, and personnel transactions.	ASI Administrative Services	Executive Director	At or near the beginning of the fiscal year (July 1). Revise anytime signature authority or authorized personnel changes. Form remains in effect until cancelled.
Entertainment Expense Report	To indicate the names, titles, and group affiliations of persons to whom hospitality was extended and the business purpose of the expense	A.S. Business Office	Official host of the event	Submit with Check Request Cash Reimbursement Request along with receipts and/or invoices documenting the amount spent

