

**TABLE 1. GENERAL EXPENSE MATRIX**

GENERAL EXPENSE TYPE: CATEGORY	FUNDING SOURCE				
Expenditures/Occasions	All University CSU Trust/Operating Funds (Excluding 496)	Auxiliary Funds Must Comply with Auxiliary Procedures (85xxx per written agreement)	496 Misc. Trust Funds	Account Code	Changes
<b>Alcoholic Beverages</b> , including tax, gratuity, and service charges.	No	Yes <sup>3</sup>	Per Written Agreement <sup>5</sup>	660927 or 660928	
<b>Awards/Prizes and Service Recognition</b> (e.g., minimum 5 years of service, or awards presented during an official activity).	Yes <sup>2</sup>	Yes	Per Written Agreement <sup>5</sup>	660944	
<b>Bereavement Gift Expenditures</b> (e.g., flowers, plant, or card for employees or former employees).	No	Yes	Per Written Agreement <sup>5</sup>	660846	
<b>Community Relations</b>	Yes <sup>4</sup>	Yes <sup>4</sup>	Per Written Agreement <sup>5</sup>	Various	New category. No longer combined with Fundraising.
<b>Donor Gifts</b> – Gifts with the expectation of benefit or other bona fide business purpose.	No	Yes <sup>2</sup>	Per Written Agreement <sup>5</sup>	660846	
<b>Employee Business Meetings</b> – Meetings which serve a bona fide business purpose and are administrative in nature.	Yes <sup>1,6</sup>	Yes <sup>1</sup>		660927 or 660928	New Category.
<b>Employee Morale and Official Recognition Events</b>	Yes <sup>1,6</sup>	Yes	Per Written Agreement <sup>5</sup>	660820	
<b>Fundraising</b>	Yes <sup>4</sup>	Yes <sup>4</sup>	Per Written Agreement <sup>5</sup>	Various	New category. No longer combined with Community Relations.
<b>Gifts for Personal Benefit</b> (e.g., weddings, anniversaries, baby showers, get well, birthdays, and graduation gifts).	No	No	No	NA	

**TABLE 1. GENERAL EXPENSE MATRIX (Continued)**

GENERAL EXPENSE TYPE: CATEGORY	FUNDING SOURCE				
Expenditures/Occasions	All University CSU Trust/Operating Funds (excluding 496)	Auxiliary Funds Must Comply with Auxiliary Procedures (85xxx per written agreement)	496 Misc. Trust Funds	Account Code	Changes
<b>Meals and Light Refreshments (non-alcoholic) for business meetings, events, and for employee-only meetings</b> attended by official guests, employees from another campus, students, donors, individuals being recruited for employment, visitors, and volunteers. Meals for employees only must serve a bona fide business purpose, for example: working lunch.	Yes <sup>1,6</sup>	Yes <sup>1</sup>	Per Written Agreement <sup>5</sup>	660927 or 660928	Combined meal category for all allowable events. There is no longer a distinction between the meal type. The distinction is made by the attendee type.
<b>Memberships in Social Organizations</b> (e.g., University clubs, civic organizations).	No	Yes	Per Written Agreement <sup>5</sup>	660820	
<b>Participation Incentives</b> – research-funded survey or study, student participation in events.	Yes	Yes	Per Written Agreement <sup>5</sup>	660962	
<b>Participation Incentives</b> – other (Auxiliary funding only).	No	Yes <sup>2</sup>	Per Written Agreement <sup>5</sup>	660945	Account code change.
<b>Professional Meeting, Business Meeting, Conference or Reception</b> - Meetings or receptions of learned society or professional organization and meetings of other CSU-related groups. It does not include meetings or conferences of University-only or Auxiliary employees.	Yes	Yes	Per Written Agreement <sup>5</sup>	Various	New category. Combined categories for Professional Meetings and Receptions.
<b>Promotional Items</b> (when the occasion is appropriate)	Yes <sup>6</sup>	Yes	Per Written Agreement <sup>5</sup>	660962	
<b>Recreational and Sporting Events</b> - (Athletics only).	Yes	Yes	Per Written Agreement <sup>5</sup>	Various	New category that replaces Entertainment Events.
<b>Student recruitment, student engagement, student recognition events</b> - (subject to related policies/procedures such as the gift card purchasing procedures or student payment policy). Graduation gifts are not permissible.	Yes	Yes	Per Written Agreement <sup>5</sup>	Various	

## TABLE 1. GENERAL EXPENSE MATRIX (Continued)

### Foot Notes:

- <sup>1</sup> Meals or light refreshments provided to employees may be permitted if the meal is integral to the business function, infrequent and modest. Meals or light refreshments (limited to no more than 12 times per year, per group) provided during an event may not exceed the maximum per person rate for breakfast (\$35), lunch (\$50), dinner (\$75) and light refreshments (\$60). These rates are inclusive of food, beverages, labor, sales tax, delivery fees, other service fees and gratuity (20% maximum).
- <sup>2</sup> Cash and cash equivalent items such as a gift card and gift certificate, no matter how small, are **always taxable to the employee**. A non-cash award or prize may have a taxable consequence to the employee if it does not meet the IRS definition of de minimis and infrequent. [Refer to Section 13. Resources for IRS for tax rules](#). Monetary awards paid to employees or student assistants must be made through Payroll.
- <sup>3</sup> Alcohol purchases for on campus events must follow the CSUSM Alcohol Use Policy. An Alcohol Approval Form must be submitted in addition to the Hospitality Form. Alcohol purchases for off-campus events must have a special circumstance approval . Please follow the Hospitality Guidelines for special circumstance approval.
- <sup>4</sup> Payment or reimbursement for attendance at a community relations activity or fundraising event must include documentation of the individual names, affiliations, and direct or indirect benefit(s) to the CSU to be derived from the expense.
- <sup>5</sup> Expense must be consistent with the original intent of the funding sources (revenue) as documented in the trust.
- <sup>6</sup> For public relations considerations, consider using Auxiliary funding sources for employee items/events.

### Account Codes

- 660944 – Other Awards/Honors
- 660927 – Other Catering
- 660820 – Other Hospitality
- 660945 – Other Incentives
- 660928 – Other Non-Catering Food
- 660962 – Promo Items
- 660846 – SupSrv Gifts and Acknowledgements

**TABLE 2. FOOD AND BEVERAGE PER PERSON LIMITS**

Hospitality	Sub-category	Maximum Per Person per day <sup>1</sup>
Food and Beverage (Includes catering, labor, sales tax, delivery fees, and other service fees)	Breakfast	\$35
	Lunch	\$50
	Dinner	\$75
	Light Refreshments <sup>2</sup>	\$60

<sup>1</sup> Per person limits include food, beverages, labor, sales tax, delivery fees, other service fees and gratuity (20% maximum). The reimbursement for a buffet reception cannot exceed the applicable meal allowance associated with the type of buffet (e.g., breakfast, lunch, or dinner).

<sup>2</sup> Light refreshments include coffee and other beverages, snacks, hors d'oeuvres, pastries, cookies, crackers, chips, fruit, etc.

**TABLE 3. APPROVALS**

Hospitality Approvals*	Comments
<b>Fiscal Authority Principal Investigator or Designee (For 85XXX projects only)</b>	Assigned according to funding source.
<b>Level I Approving Authority</b>	Required for total hospitality of \$500.00 or less. (See Table 5: Hospitality Matrix for Approvers, Page 15.)
<b>Level II Approving Authority</b>	Required on total hospitality of \$500.01 or more. (See Table 5: Hospitality Matrix for Approvers, Page 15.)
<b>Corporation Funded Projects</b>	Office of Sponsored Projects (for 85XXX projects). Finance Director or Designee (for 81XXX and 86XXX projects).
<b>Blanket Hospitality</b>	(See Table 5: Hospitality Matrix for Approvers, Page 15.)
<b>If "Special Circumstances"</b>	PAT Member <sup>1</sup>

**\*If the approver meets two or more of the approver lines, put their name in the most stringent field**

<sup>1</sup> The President's Administrative Team (PAT) is comprised of the senior management team of the University as listed below:

- Provost & Vice President for Academic Affairs
- Vice President for University Advancement
- Vice President, Finance & Administrative Services and Chief Financial Officer
- Vice President for Student Affairs
- Chief of Staff
- Chief Community Engagement Officer
- Chief Communications Officer
- Chief Diversity Officer

**TABLE 4. SUPPORTING DOCUMENTATION**

The type of supporting documentation required will depend on the event type.

Event Type	Supporting Documentation
Meeting and Workshop	Agenda/Event Outline Roster Catering Quote ( <a href="#">follow catering guidelines</a> ) Cost per person must include food, beverage, service charges, tax, and gratuity (20% maximum).
Student Engagement	Event Flyer/Invitation Event Outline Catering Quote ( <a href="#">follow catering guidelines</a> ) Cost per person must include food, beverage, service charges, tax, and gratuity (20% maximum).
Participation Incentives (Research) and Student Participation in Events	Approved Institutional Review Board (IRB) for research projects (if applicable). Gift card supplier, # of gift cards, and denomination if gift cards are given. If promotional item (supplier quote, and First Right of Refusal from Bookstore if applicable).
Participation Incentives (Other) - Auxiliary Funding Only	Gift card supplier, # of gift cards, and denomination. If promotional item (supplier quote and First Right of Refusal from Bookstore if applicable).
Promotional Items	Supplier quote for the promotional item being given away. Number of items being purchased. Cost per item being purchased. First Right of Refusal from Bookstore if not purchased from Bookstore.
<a href="#">Awards and Prizes</a>	Documentation of award program (published on CSUSM website). Length of Service of 5 or more years (documented statement). Quote for award being given. First Right of Refusal if not purchased from Bookstore.
<a href="#">Blanket Hospitality</a>	The same supporting documentation is required on a blanket hospitality and will depend on the events that are part of your blanket request.

**TABLE 5. HOSPITALITY MATRIX FOR APPROVERS**

Unit	Level I Approving Authority	Level II Approving Authority	<sup>1</sup> Special Circumstances regardless of \$ amount	Blanket Hospitality
Office of the Provost	Provost	Provost	Provost	Director, FAS Administration for State/Foundation Funds or CSUSM Executive Director for CSUSM Corporation Funds
Faculty Affairs	AVP	Provost	Provost	
Academic Senate	Provost	Provost	Provost	
Planning and Academic Resources	Vice Provost	Vice Provost	Provost	
Graduate Studies and Research	Dean	Vice Provost	Provost	
Undergraduate/First Year Programs	Dean	Vice Provost	Provost	
Academic Programs	Dean	Vice Provost	Provost	
Faculty Center	Vice Provost	Vice Provost	Provost	
Unit	Level I Approving Authority	Level II Approving Authority	<sup>1</sup> Special Circumstances regardless of \$ amount	Blanket Hospitality
College of Education, Health, and Human Services	Associate Dean or Dean	Dean	Provost	
College of Humanities, Arts, Behavioral and Social Sciences	Associate Dean or Dean	Dean	Provost	
College of Business Administration	Associate Dean or Dean	Dean	Provost	
College of Science, Technology, Engineering & Mathematics	Associate Dean or Dean	Dean	Provost	
Extended Learning	Associate Dean or Dean	Dean	Provost	
Library	Associate Dean or Dean	Dean	Provost	
All other Divisions	AVP/Director	PAT Member	PAT Member	
PAT Member Hospitality <sup>2</sup>	PAT Member	VP FAS	VP FAS	
CSUSM Corporation (85xxx projects)	Not Required	Not Required	Not Required	
CSUSM Corporation (81xxx and 86xxx projects) Corporation Admin Only.	Director	Executive Director	PAT Member	

<sup>1</sup> **Special Circumstances:** Recreational and sporting events.  
 Alcohol, regardless of the total expense  
 A spouse or domestic partner of an employee

<sup>2</sup> **VP FAS hospitality will be approved by the President's Chief of Staff.**

**TABLE 6: ROLES AND RESPONSIBILITIES**

Role		Responsibility
<b>Requestor Submitter</b>		<ul style="list-style-type: none"> <li>• Certifies expenses are necessary, appropriate to the occasion, reasonable in amount and serve a purpose consistent with the mission and fiduciary responsibilities of the University.</li> <li>• Confirms the expense is allowable per the CSU Hospitality Policy, CSUSM Hospitality Guidelines and applicable policies, procedures, and guidelines.</li> <li>• Attaches required supporting documentation. Refer to Table 4. Supporting Documentation for required attachments (Page 14).</li> <li>• Confirms appropriate approving authorities are in the routing workflow.</li> </ul>
<b>Approving Authority</b>	Fiscal Authority or Principal Investigator or designee (for 85xxx projects only)	<ul style="list-style-type: none"> <li>• Ensures funding is available. For 85xxx, ensures business purpose meets objectives of the sponsored project scope.</li> </ul>
	Level I and Level II Approving Authority	<ul style="list-style-type: none"> <li>• Further substantiates expenses are necessary, appropriate to the occasion, official activities, reasonable in amount and serve a purpose consistent with the mission and fiduciary responsibilities of the University.</li> <li>• Confirms the expense is allowable per the CSU Hospitality Policy, CSUSM Hospitality Guidelines and applicable policies, procedures, and guidelines.</li> <li>• Confirms appropriate approvers are in the routing.</li> </ul>
	Corporation Funded Projects: Office of Sponsored Projects (for 85xxx projects) or Finance Director or Designee (for 81xxx and 86xxx projects)	<ul style="list-style-type: none"> <li>• Confirms funding is available and expense is allowed per the award/program terms and conditions and other applicable regulations.</li> </ul>
	All involved in the review or approval routing.	<ul style="list-style-type: none"> <li>• Approves/denies the Hospitality form in a timely manner. Denies requests not directly related to official University business.</li> </ul>
<b>Accounts Payable</b>		<ul style="list-style-type: none"> <li>• Reviews for compliance with CSU Hospitality Policy and CSUSM Hospitality Guidelines.</li> <li>• Verifies appropriate approvers and fiscal authority (per CSUSM Hospitality Guidelines – verifies highest level of responsibility).</li> <li>• Ensures appropriate supporting documentation is submitted.</li> <li>• Ensures the Blanket Hospitality form submitted is an appropriate use of blanket form.</li> </ul>
<b>Travel Office</b>		<ul style="list-style-type: none"> <li>• Reconciles expenses with Travel Claim.</li> </ul>