

HOSPITALITY EXPENDITURE DEFINITIONS and APPROPRIATE FUND USAGE

	STATE GENERAL FUND	STATE TRUST FUNDS		STATE ENTERPRISE FUNDS			LOTTERY EDUC FUND	FOUNDATION FUNDS (Auxiliary Orgs)
	CSU	Miscellaneous	IRA	Continuing	Housing	Parking	Lottery Educ	Research Fndn
	Op Fund ⁴⁾	Trust	Trust	Education	Funds	Funds	Funds	or
TYPE OF EXPENSE*	485	496	463	441-443	531-533	471-474	481	University Fndn
Food (Meals/Refreshments) and Non-Alcoholic Beverages for:								
a) Events attended by <u>University employees only</u>:								
<input type="checkbox"/> Business meetings and conferences	No	No ¹⁾	Yes ²⁾	Yes	Yes	Yes	No	Yes ³⁾
<input type="checkbox"/> Retreats/team-building events	No	No ¹⁾	Yes ²⁾	Yes	Yes	Yes	No	Yes ³⁾
<input type="checkbox"/> Receptions/meal events for benefit of employee morale, length of service recognition or retirement presentations	No	No ¹⁾	Yes ²⁾	Yes	Yes	Yes	No	Yes ³⁾
b) Events hosted by the University and attended by official University guests:								
<input type="checkbox"/> Business meetings and conferences	Yes	No ¹⁾	Yes ²⁾	Yes	Yes	Yes	No	Yes ³⁾
<input type="checkbox"/> Interviewee & Employee Recruitment Meals/Mtgs	Yes	No ¹⁾	Yes ²⁾	Yes	Yes	Yes	No	Yes ³⁾
<input type="checkbox"/> Professional development workshops/seminars	Yes	No ¹⁾	Yes ²⁾	Yes	Yes	Yes	No	Yes ³⁾
<input type="checkbox"/> Receptions for guests lecturers, performing artists, etc.	Yes	No ¹⁾	Yes ²⁾	Yes	Yes	Yes	No	Yes ³⁾
<input type="checkbox"/> Fund-raising/donor events and meetings	Yes	No ¹⁾	Yes ²⁾	Yes	Yes	Yes	No	Yes ³⁾
c) Events promoting University to public, e.g., recruitment events, tours	Yes	No ¹⁾	Yes ²⁾	Yes	Yes	Yes	No	Yes ³⁾
d) Events/meetings of student academic organizations and groups, e.g. commencement	Yes	No ¹⁾	Yes ²⁾	Yes	Yes	Yes	No	Yes ³⁾
Alcoholic Beverages	No	No	No	No	No	No	No	Yes ³⁾
Gifts/Honoraria/Awards	No	No ¹⁾	Yes ²⁾	Yes	Yes	Yes	No	Yes ³⁾
Promotional Items (minor value)	Yes	No ¹⁾	Yes ²⁾	Yes	Yes	Yes	No	Yes ³⁾
Travel Expenses of Official Guests	Yes	No ¹⁾	Yes ²⁾	Yes	Yes	Yes	No	Yes ³⁾

*	ALL HOSPITALITY EXPENSES MUST:
	Be directly related to or associated with the active conduct of official university business serving a clear university business purpose and not purely for personal convenience.
	Be consistent with the mission and fiduciary responsibilities of the university.
	Be cost effective and in accordance with the best use of public or foundation project funds as deemed appropriate and administratively wise.
	Be in conformance with IRS regulations.
1)	No, unless specifically permitted within individual trust agreement as dictated by the original intent of the funding source.
2)	Yes, if expense is allowable under IRA Board policy
3)	Yes, if allowed by funding agency.
4)	The CSU Operating Fund includes the former State General Fund Appropriation, Student Registration Fees, Health Services Fees, and Miscellaneous Course Fees.