ACCOUNTS PAYABLE POLICIES AND PROCEDURES

Public Relations Expenditure Procedures

- General Use and Limitations
- Documentation of Expenditures
- Public Relations Expense Voucher
- Interdepartmental Transfers Public Relations Voucher
- Petty Cash Public Relations Voucher
- Required Signature Authority
- Repetitive Type Expenditures

The purpose of this procedure is to establish guidelines for the review, approval and documentation of public relations and campus hospitality transactions to demonstrate that they are within the educational mission of the University and the Foundation.

General Use and Limitations

The purpose of the Foundation is to support and advance the instructional and service activities of the University. The Foundation performs this function by expanding on the range of activities or by increasing the funding for ongoing University programs. Per section 11.6.4 of the CSU Auxiliary Organizations Compliance Guide, ICSUAM 1301.00 Hospitality, Payment, or Reimbursement of Expenses, section 501 Employee Meetings and Recognition Events and the University’s maximum per-person rates for hospitality expense as reviewed annually by the University’s Chief Financial Officer, see University’s Event Expense Limits for current rates, the Foundation adopts and maintains this written policy for such expenditures; therefore the Foundation may expend such funds in this assistance role subject to the following conditions:

A. Expenditures must fall within the educational mission of the CSU as defined by the respective statutes; Board of trustees policies, or University and Foundation policies.
B. Expenditures must not be made which are specifically prohibited for auxiliary organizations either by statute, Board of Trustees policies, or University and Foundation policies.
C. Expenditures must be made in conformity with State control procedures. “State control procedures” shall be defined as “regulations established by the (CSU) trustees” pursuant to Education Code, Section 89900 and “policies and conditions as the Board of Trustees and the campus president may from time to time establish” pursuant to Title 5, Section 42400.

In addition, the Foundation is further restricted per the terms and conditions of the funding agency(s) in administering grants and contracts.
Documentation of Expenditures

The Foundation shall maintain documentation of expenditures consistent with good business practice, and in keeping with applicable documentation standards required by Federal, State and local governments. Grants and contract expenditures must be maintained in compliance with the terms of the award. Foundation program expenditures must be maintained in compliance with the terms of the project agreement. Public Relation expenditures must be maintained in a manner consistent with the purpose so approved by resolution from the Foundation Board and designated by the President.

Public Relations Expense Voucher

Expenditures for goods or services that may not be readily seen as within the educational mission of the University shall require further documentation and approvals. Typical expenditures for these activities include but are not limited to the cost of meetings, conferences, entertainment, non-cash gifts, memberships, receptions, and cost of individual or group meals. A Disbursement Voucher form shall be used to request payment for these types of expenditures. The form shall be completed and submitted to the Foundation along with appropriate supporting documentation and approvals. These types of expenditures are allowable or unallowable depending upon the funding source, wishes of the donor(s), terms and conditions of the agreement or purpose designated by the President. See the Grid for a current list of these types of allowable and unallowable expenditures.

Interdepartmental Transfers Public Relations Voucher

In cases where a transfer between Foundation's accounts is required to pay for meals, an Interdepartmental Transfer (IDT) form shall be used. The IDT form should be completed and submitted to the Foundation along with an explanation of the purpose and/or benefits to the University/Foundation with supporting documents and approvals.

Petty Cash Public Relations Voucher

In cases where petty cash fund is replenished for public relation expenditures, a Petty Cash Public Relations Voucher (PCPR) form shall be used. The PCPR form should be completed with an explanation of the purpose and/or benefits to the University and/or Foundation. The PCPR form should be submitted to the Foundation along with Disbursement Voucher form and Petty Cash Envelope with supporting documents and approvals.

Required Signature Authority

For these types of goods or services involving grants and contracts, the Foundation shall require the signature authority of the Principal Investigator named in the agreement by
the funding agency and the Foundation’s Chief Financial Officer or his/her designee. These authorized individuals are responsible for determining that the proposed transaction is in compliance with the terms and conditions of the award. Depending upon the type of expenditure, if the Principal Investigator is requesting reimbursement, signature authority shall be required from the Dean, Vice President, President or their designee, see the Grid for further details.

For these types of goods or services involving Foundation Program and Public Relation funds, the Foundation shall require the approval from the authorized signor for the project, the Foundation’s Chief Financial Officer and the President, Vice President, Dean or their designee, see the Grid for further details.

**Repetitive Type Expenditures**

Where these types of expenditures occur repetitively for a specific program or activity, a pre-approved document with appropriate signatures and documentation may be attached, indicating the purpose and/or benefit to the University/Foundation and compliance with statute, Board of Trustee or University and Foundation policies and procedures.

**Effective Date**

These Public Relations Expenditure Procedures are effective for all transactions beginning on or after October 1, 2000.