



CalPolyPomona

Philanthropic
Foundation

POLICIES AND PROCEDURES

Subject: Public Relations Expenditures

Policy No. 301

Date: 07/2019

PURPOSE:

The purpose of this policy is to ensure that accumulation of resources and subsequent disbursements support the educational mission of California State Polytechnic University, Pomona (Cal Poly Pomona) as defined by respective statutes and CSU Board of Trustees policy. Submission of this policy to the Chancellor is required by CCR Title 5, Section 42402 (i). This policy also establishes guidelines for the review, approval and documentation of public relations and campus hospitality transactions to ensure the expenditures are within the educational mission of the University and the Foundation.

POLICY STATEMENT

The Cal Poly Pomona Philanthropic Foundation (Foundation) has delegated authority from the Chancellor to accept gifts, bequests and other devices on behalf of Cal Poly Pomona. The Foundation administers the funds which are invested per the Foundation's investment policies.

The term disbursement refers to the payment process for advances, deposits, purchases, reimbursements, refunds, and other expenditures. Disbursements shall serve a clear business purpose, be cost effective and reasonable in support of the educational mission of Cal Poly Pomona.

Use of Funds

The use of funds is dedicated to support Cal Poly Pomona's mission, priorities, and responsibilities as a member of the California State University (CSU) system. Funds shall be accepted and maintained in accordance with policies and regulations established by the CSU Board of Trustees.

- 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 used that are specifically prohibited either by statute, Board of Trustees, University or Foundation policies.
- C. Expenditures must be used 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.

Prohibited Use of Funds

In accordance with the restrictions outlined in CCR Title 5, Section 42403, funds shall not be used:

- 1. To support or oppose any candidate for public office, whether partisan or not, or to support or oppose any issue before the voters of this state or any subdivision thereof or any city, municipality, or local governmental entity of any kind except as may be permitted by Section 89300 of the Education Code. The prohibition of this subdivision shall not apply to:
 - a. Expressions published in the student press;
 - b. Support of a position taken by the Board of Trustees on an issue which will significantly affect the California State University or any campus thereof.
- 2. To make personal loans for non-educationally related purposes, except when specifically authorized by agreement under which the funds were received.

Procedures for Control

The Board of Directors, through the annual budget process, designates unrestricted funds for specific public relations and other purposes. Other resources designated for the purpose of project-related activities are authorized for expenditure by project managers. Control of expenditures is further maintained by these requirements:

- 1. Approver must have written delegation providing authority to expend the funds and have adequate funds available to meet the commitment.
- 2. Documentation of the business purpose, and substantiation of the expenditure through appropriate receipts or invoices. Business meals must include a detailed itemized receipt, the purpose and a list of those individuals in attendance.
- 3. Review of expenditures by Foundation management.
- 4. Monthly statements of program expenditures.
- 5. Annual review of carry-over funds.

The Cal Poly Pomona Philanthropic Foundation shall maintain adequate records and shall prepare such periodic reports showing its operations and financial status as may be required by the Board of Directors.

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. Foundation program expenditures must be maintained in compliance with the terms of the project agreement. Public Relations expenditures must be maintained in a manner consistent with the purpose so approved by resolution from the Foundation Board and designated by the University President.

Other Limitations

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, see [University's Event Expense Limits](#) for current rates.

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, terms and conditions of the agreement or purpose designated by the University 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 Foundation Program and Public Relations funds, the Foundation shall require the approval from the authorized signor for the project, the Foundation's Chief Operating Officer, 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 July 1, 2019

Cal Poly Pomona Philanthropic Foundation

Exhibit A

Effective: 7/1/2019

SUBJECT: Public Relations Expenditure Procedure**

Revision No.:

TOPIC: Grid of Allowable/Unallowable Expenditures

Revised:

12 Spouse's cost of campus entertainment for official guests of the University.	Unallowable	Allowable	Allowable
13 At home, department or campus sponsored for employee morale.	Unallowable	Allowable (Footnote 4)	Allowable (Footnote 4)
14 Alcoholic beverages	Unallowable	Allowable (Footnote 4)	Allowable (Footnote 4)
15 Coffee service for campus offices.	Unallowable	Allowable	Allowable
16 Non-meal expenses of employees at official function where attendance required including event tickets, cap and gown rental, tuxedo/gown rental, etc...	Allowable, events tickets only	Allowable	Allowable
17 Non-meal expenses of official visitors at official functions including event tickets, cap and gown rental.	Unallowable	Allowable	Allowable
18 Noncash gifts, flowers, employee receptions, new recruits, retirements, illness, hospitalization, cards or funeral flowers	Unallowable	Allowable	Allowable
19 Plaques, flowers, celebrations - others.	Plaques only, with justification	Allowable	Allowable
20 Plaques, certificates of achievements, similar recognition events for Employees	Allowable, with justification	Allowable	Allowable
21 Noncash gifts/awards to nonemployees business/public relations purposes: campus event tickets, plaques, certificates, gifts or cards.	Unallowable	Allowable	Allowable
22 Memberships of employees to professional organizations.	Allowable	Allowable	Allowable
23 Personal use of club memberships	Unallowable	Unallowable	Unallowable
24 Commerce Club dues.	President only	Allowable	Allowable
25 Decorative office supplies	Unallowable	Allowable	Allowable

(1) Allowable unless restricted by the Philanthropic Foundation program agreement.

(2) Please use the Travel Request Form with appropriate approvals

(3) Restricted to purpose as designated by the President and or the Board of Directors.

(4) Decisions for authorization to approve alcoholic beverages will be made by the President or designee and based upon the request submitted.

Alcohol should not be allowed when only Cal Poly Pomona employees are inattendance.

** The Philanthropic Foundation administers various funds including Foundation programs & public relations funds.

These funds may be used for expenditures classified as public relations. Public relations include those functions which are intended to create and promote favorable support with the public, employees, donors and university community. Accordingly this Public Relations Grid adopts the CSU Auxiliary Organizations Compliance Guide section 11.6.4 as well as the 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.

Cal Poly Pomona Philanthropic Foundation

Exhibit A

Effective: 7/1/2019

SUBJECT: Public Relations Expenditure Procedure**

Revision No.:

Revised:

TOPIC: Grid of Allowable/Unallowable Expenditures

<p>Please complete the Community Relations Expense Voucher for the following types of expenditures or Travel Request Form where applicable</p> <p>Personal Expenditures are always unallowable</p>	<p>STATE Comparative Only Funds</p>	<p>FOUNDATION Program Funds (Footnote 1)</p>	<p>FOUNDATION Public Relations (Footnote 3)</p>
1. Employee/traveler Spouse Meals disallowed unless business related	Unallowable	Allowable	Allowable
2. Employee's local meals when University business related with visitors, guests, donors, job candidates, students, advisory committees, industry committees, search committees, college/department retreats, seminars, colloquiums, picnics, working/planning/staff meetings, open house, receptions, speakers, lecturers, artists, performers, etc. (Payments are usually due to restaurants, caterers, grocery stores or reimbursed to an individual.)	Unallowable except when interview takes place during meal hour.	Allowable (Footnote 4)	Allowable (Footnote 4)
3. Local or out-of-state meals for official University visitors, donors, guests, job candidates, or students in excess of state meal regulations.	Unallowable	Allowable	Allowable
4. Overnight accommodations for employees/travelers	Allowable	Allowable (Footnote 2)	Allowable (Footnote 2)
5. Overnight accommodations for official visitors and job candidates	Allowable	Allowable	Allowable
6. Spousal travel for the president, provost, vice-president or designee if official party	Unallowable	Allowable (Footnote 2)	Allowable (Footnote 2)
7. Spousal travel for job candidates.	Executive Candidates Only	Allowable (Footnote 2)	Allowable (Footnote 2)
8. Expenditure for travel/hotel/meals, in advance of start of conferences/seminars.	Unallowable	Allowable (Footnote 2)	Allowable (Footnote 2)
9. Business related entertainment among professional peers.	Unallowable	Allowable (Footnote 4)	Allowable (Footnote 4)
10. Business related entertainment at home for official guests of the University	Unallowable	Allowable	Allowable
11. Department sponsored campus entertainment for official guests of the University	Unallowable	Allowable	Allowable