

**CSU**



**ICSUAM**  
**Section 1000**  
**General**

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# 1101.00 | Delegation of Authority to Obligate the University

**Effective Date:** 10/24/2014

## **POLICY OBJECTIVE**

It is the policy of the CSU that the development, execution, and management of contracts that obligate the CSU to perform functions, to participate in activities, or that provide access to CSU resources follow an explicit delegation of authority as authorized by the campus president.

## **POLICY STATEMENT**

Contracts, agreements, interagency agreements, memorandum's of agreements, memorandum's of understandings, partnerships, alliances, collaborative agreements, or any relationships where the CSU is both acquiring goods or services or supplying (or exchanging) supplies goods, services, facilities, expertise, or other CSU assets and resources are considered Contracts under CSU policy.

All Contracts shall be evaluated as a normal course of campus operation for risk management issues and the overall cost of undertaking such activities. Campuses shall develop, maintain, and promulgate procedures for contract management in conformance with this Policy section, other sections of ICSUAM, CSU executive communications, and other CSU issued policy.

Recommendations related to the management, authority, and execution of contracts whereby the CSU is supplying (or exchanging) supplies goods, services, facilities, expertise, or other CSU assets under this subsection (except for sponsored programs, which is addressed in ICSUAM Section 11000) are provided below as guidelines.

**Office of the Executive Vice Chancellor**

**Business and Finance**

**Approved: October 24, 2014**

# 1201.00 | Intercollegiate Athletics Administration

**Effective Date:** 6/30/2012

## **POLICY OBJECTIVE**

Intercollegiate athletic programs will follow the policies and procedures established by the California State University for budget, grants-in-aid, equal opportunity reporting, funds used for game expenses, cash management, inventory, personnel and payroll, purchasing/contracting, risk management programs, trade usage and travel.

## **POLICY STATEMENT**

Intercollegiate athletic programs at the California State University (CSU), like all other academic programs, are a formally approved curricular activity. They provide opportunities and support for student-athletes to achieve academically and compete athletically. Athletic programs serve as a focal point for school identity and spirit, while complementing the academic, cultural, and social facets of university life for the general student body, faculty, staff and alumni.

### **100 Authority and Responsibilities**

The Board of Trustees has the authority for the California State University (CSU) to enter into athletic operations and competition. The Chancellor has been delegated authority from the Trustees to enter into athletic operations and establish such policies necessary for operation. The Standing Orders and resolutions of the Board of Trustees, specific Trustee policy issued via Chancellor's Executive Orders and administrative policy memoranda provides oversight and broad policy formulation for all campuses within the California State University.

Each campus president is responsible for ensuring athletic programs comply with all laws, policies, procedures, rules and regulations intended to govern intercollegiate athletic programs, including the standards and procedures established by its' national governing organization. The president shall establish an athletics council that will include the president, or designee, and a faculty representative. The president will determine the roles and responsibilities of the athletic council, the athletic director and other campus executives regarding management of the intercollegiate athletic program.

Within the Office of the Chancellor programmatic responsibility for the administration of intercollegiate athletic policies and procedures is shared between the Executive Vice Chancellor and Chief Academic Officer and the Executive Vice Chancellor and Chief Financial Officer.

### **200 Budget Administration and Supervision**

- A. Any expenditure which is appropriate to an instructional program is also appropriate to the athletics program, as it is an instructional program of the campus.
- B. A comprehensive budget should be prepared annually using realistic assumptions regarding all sources and uses of funds.
  1. The roles and responsibilities of the athletic council, athletic director and chief financial officer regarding budget development and monitoring should be determined by the campus president.
- C. The budget is submitted to the campus president for approval.
- D. At the end of the fiscal year the athletic program should have a positive fund balance. Negative balances should be reported by a president to the Chancellor, and a plan to remedy this should be in place.

### **300 Athletic Grants-in-Aid**

Campus-based fees may be used for athletic grants-in-aid. However, it is not permissible to use state operating funds for athletic grants-in-aid.

## **SECTION DELETED: 400 Voluntary Self-Monitoring of Equal Opportunity in Athletics**

In order to self-monitor progress in participation, expenditures and grants-in-aid for student athletes, each campus with an athletics program must submit copies of the following.

- A. Each NCAA-member campus must submit a copy of its NCAA/EADA report to the Office of the Chancellor annually by January 15th.
- B. Each campus participating in an intercollegiate athletic association other than the NCAA must submit a copy of its Equity in Athletics Disclosure Act (EADA) report to the Office of the Chancellor annually by January 15th.

## **500 Game Expenses**

The following game expenses should not use Operating Funds:

- Security services beyond those provided for normal campus services;
- Game advertising;
- Game guarantees or entry fee;
- Game officials; and
- Game programs.

## **600 Cashiering**

Athletic programs collect cash and cash equivalents in association with sporting events, which requires a strong system of internal controls over that revenue, including ticket stock.

Policies and procedures related to handling and processing cash and cash equivalents have been established to ensure these important assets are protected, accurately processed and properly reported. These policies and procedures can be found at [Cash Management](#).

## **700 Health Care Facilities and Personnel**

A campus may provide health services for its athletic program within the requirements of [Executive Order No. 943 - Policy on University Health Services](#).

## **800 Injury Prevention**

Campus athletic departments are required to have an Athletic Injury Prevention program (AIP) which entails a baseline of key elements that should be part of the AIP. The following link to coded memorandum: Athletics 2010-01 provides guidance: [AIP Programs](#).

Cheerleading represents an activity associated with athletics that poses significant risk to the institution. The CSU has developed rules and restrictions around [cheerleading](#) that can be found in IC SUAM 1204.00.

## **900 Inventory**

Inventory control is important for both equipment and athletic gear that would not normally meet the dollar thresholds requiring capitalization.

Policies and procedures related to equipment inventory are found at:

[Inventory Control of Athletic Equipment, Apparel and Gear Administration of University Property Equipment](#)

## **1000 Personnel/Payroll**

Athletic program personnel are subject to all employment-related policies and procedures, which include policy regarding supplemental compensation in employment contracts, conflict of interest, and [taxable fringe benefits](#) including vehicles, as examples. For employees in the Management Personnel Plan the policies and programs can be found at [MPP Supplemental Compensation](#).

In addition to regular athletic personnel, background checks for staff at sport camps/clinics are required: [Background Checks for Sports Camps and Clinics](#) delineates the specific requirements for personnel associated with such camps/clinics.

### **1100 Purchasing and Contracting**

The authority to enter into agreements or procure goods or services on behalf of the university rests within the campus contracting and procurement officers, having been delegated such authority from the president through the business/finance vice president. The contracting and procurement officers have the established infrastructure and expertise to conduct and maintain such transactions. This includes "trade" or "trade-out" arrangements. Further policies, rules and guidelines can be found in the CSU [Policy Manual for Contracting & Procurement](#).

### **1200 Trade Usage (or Trade-Out)**

It is a fairly common practice in athletic programs to trade game tickets, media time and advertising, and other services and intangible benefits for cars, golf, airline tickets, hotel rooms, restaurant meals and other tangible benefits. This type of bartering is considered "trade usage" (or "trade out") and should be carefully monitored and recorded.

Specific policy rules on trade usage can be found at [1202.00 - Athletics Trade Usage \(Trade Out\)](#).

### **1300 Travel**

Travel associated with an athletic program presents some unique and complicated situations, which can include athletes, employees and non-employees. The national intercollegiate athletic association offers a number of rules that are supplemented with CSU rules on travel and risk management. The following links provide guidance on travel:

[Travel Policy](#)

[Group Travel](#)

[EO 1041 Student Travel](#)

[EO 1051 Waiver of Liability](#)

## 1202.00 | Athletics Trade Usage (Trade Out)

Effective Date: 6/30/2012 | Revised Date: 6/30/2012

### POLICY OBJECTIVE

Ensure athletic trade usage, or trade outs, are recognized as assets of the university and managed and safeguarded accordingly.

### POLICY STATEMENT

Trade usage, or trade out, transactions represent an exchange of goods, materials, or services intended to reduce costs for the campus. Such transactions should adhere to all laws and policies, including adequate recordkeeping, for other campus contractual obligations.

It is a fairly common practice in athletic programs to trade game tickets, media time and advertising, and other services and intangible benefits for cars, golf, airline tickets, hotel rooms, restaurant meals and other tangible benefits. This type of bartering is considered "trade usage" (or "trade out") and should be carefully monitored and recorded.

Government Code 13402 and 13403 require a system or systems of internal accounting and administrative controls so that reasonable assurances can be given that measures to safeguard assets, check the accuracy and reliability of accounting data, promote operational efficiency, and encourage adherence to prescribed managerial policies are being followed. The elements of a satisfactory system of internal accounting and administrative control include authorization and recordkeeping procedures adequate to provide effective control over assets.

The CSU is committed to following all applicable laws and regulations, including those laws and regulations that address bartering for the exchange of goods, services, or assets. Campuses may enter into barter agreements with another entity for:

- A. Assets/goods provided for services received;
- B. Assets/goods provided for assets/goods received;
- C. Services provided for assets/goods received;
- D. Services provided for services received;
- E. The use of fixed assets (property, plant, and equipment) for assets/goods or services received; or
- F. The use of fixed assets (property, plant and equipment) received in exchange for the use of fixed assets provided; however, the transfer of ownership of fixed assets under barter agreements is prohibited.

Benefits of the trade usage should not accrue to the personal benefit of any university faculty, staff or student due the potential of the trade usage becoming taxable income to the individual. A personal benefit on a university faculty, staff or student may be found where the value of the benefit received by the university exceeds the value of the benefit provided by the university. For this reason, all trade usage agreement must be reported to the campus designee for Gifts to Agency, for determination if the trade usage agreement constitutes a personal benefit to a faculty, staff or student. Trade usage agreements also may be reportable to university advancement offices depending on the individual policies of the campus. Trade usage agreements are potentially *quid pro quo* contributions when the value of the items traded exceed the value of benefit provided by the university.

Trade usage agreements must be accomplished in strict accordance with this and related existing university policies and procedures related to contracts (see section 1200). Athletic department heads shall be responsible for the full use, monitoring and reporting of trade usage activity originating in their respective areas. Trade usage agreements between the university and non-university entities are contractual obligations and can only be executed by university staff with specific delegation of authority for such agreements. The department or division eligible to use the traded item or service is responsible for the monitoring and implementing the usage of the product traded and maximizing utilization of the trade benefits to the university. These records must be maintained in accordance with the campus records retention/disposition schedule.

## 1203.00 | Fringe Benefits Management

Effective Date: 6/30/2012 | Revised Date: 6/30/2012

### POLICY OBJECTIVE

To provide guidance, clarification, examples and best practices for taxable fringe benefits regarding intercollegiate athletics administration.

### POLICY STATEMENT

This policy pertains to fringe benefits derived from athletics programs. Fringe benefits subject to taxation are defined as goods or services that an employee receives by virtue of their employment relationship with the CSU in lieu of or in addition to regular taxable wages. Fringe benefits are part of an employee's wages unless specifically exempted under the *Internal Revenue Code*. Sources of such income shall include, but are not limited to, the following:

- University issued automobiles (i.e. courtesy cars);
- Complimentary and discounted tickets;
- Branded clothing and merchandise;
- Services provided to individuals not related to their primary employment activity (e.g. massage therapists, yoga classes, photography services);
- Income sourced from annuities, sports camps, housing benefits, country club memberships, television and radio programs;
- Endorsement or consultation contracts with any outside third-party vendor, manufacturer, or individual, such as athletic shoe, apparel, or equipment manufacturers.

Athletic department employees shall be in compliance with the CSU Conflict of Interest Handbook, and Section 11.2.2 of the NCAA Bylaws, which requires all full-time or part-time athletics department coaching and staff members (excluding administrative assistants or clerical personnel) to provide the Chancellor or campus President a written detailed account of all athletically related income and benefits from sources outside the institution.

Such income shall be taxable to the employee even if he is not the direct recipient of the benefit. This is applicable when fringe benefits are received by an employee's spouse or child.

The campuses will prepare procedures to ensure that information concerning fringe benefits is properly captured and that tax on such benefits is appropriately computed. Such procedures should include three elements: (1) methods by which fringe benefits are identified and reported, (2) steps for determining the statutory or regulatory provision allowing exclusion of all or a portion of the fringe benefit from the employee's gross income, and (3) techniques for valuing the portion of benefit that is not excludable and therefore subject to both income and employment tax. Reporting of taxable fringe benefits will conform to the provisions contained in Section N of the SCO Payroll Procedures Manual, IRS substantial authority, and NCAA and athletic conference rules and regulations.



## 1204.00 | Cheerleading

Effective Date: 6/30/2012 | Revised Date: 6/30/2012

### POLICY OBJECTIVE

The California State University (CSU) recognizes that cheerleading activities offer a beneficial educational, physical fitness and personal experience to those who participate. Being an activity that may incorporate tumbling, tosses, human pyramids and other physical actions, it is the desire of the CSU to offer cheerleading participants a safe environment while they practice for and participate in cheerleading activities. To that extent, a set of guidelines have been established which shall be followed by those students who are participating and the advisors/coaches in cheerleading programs.

### POLICY STATEMENT

#### 100 General Program Guidelines

1. Cheerleading squads shall be placed under the direction of a qualified and knowledgeable advisor or coach certified by its national governing organization.
2. All practice sessions are to be supervised by the advisor/coach and held in a location suitable for the activities of cheerleaders (e.g., use of appropriate matting, away from excessive noise and distractions, etc.)
3. Before being allowed to participate, the participant must read, date and sign the applicable Informed Consent & Assumption of Risk waiver form.
4. Prior to the performance of any skill, the immediate environment for the activity should be taken into consideration including, but not limited to proximity of non-squad personnel, performance surface, lighting and/or precipitation. Technical skills should not be performed on concrete, asphalt, wet or uneven surfaces or surfaces with obstructions.
5. Advisors/coaches should recognize the particular ability level of all participants and should limit the squad's activities accordingly. Participants should not be pressed to perform activities until they are safely prepared.
6. Skills that have not been mastered should be performed only in a supervised practice environment with appropriate safety equipment.
7. Thorough training in proper spotting techniques is mandatory for all squads.
8. All cheerleaders shall receive proper training before attempting any form of cheerleading gymnastics (tumbling, partner stunts, pyramids and jumps) and should be advised not to attempt these maneuvers until given approval by the advisor/coach.
9. All cheerleading squads should adopt a comprehensive conditioning and strength building program.
10. A structured stretching exercise and flexibility routine should precede and follow all cheerleading activities.
11. All programs will qualify cheerleaders according to accepted teaching progressions. Appropriate spotting is to be used until all performers demonstrate mastery of the skill, and when spotting is required by specific rule.
12. In environments where there is close proximity to the athletic event and out of bounds plays pose a significant risk of injury to the participant, no technical skills will be performed while the ball is in play.
13. All partner stunts, pyramids, and tosses will be reviewed and approved by the coach prior to execution.
14. Participation in any cheerleading activity while under the influence of alcohol or drugs (legal or illegal) is prohibited.

#### 200 General Restrictions

1. The use of any height-increasing apparatus (e.g. mini-trampoline, etc.) other than a spring floor is prohibited for performance.
2. The top person in a partner stunt, pyramid or transition cannot be released from bases with the intent to land or be caught in an inverted body position.
3. An individual may not jump, flip or dive over, under, or through partner stunts, pyramids or individuals from basket tosses, similar tosses, partner stunts or other tosses from hands.
4. Drops (knee, seat, thigh, front, back and split) from a jump, stand or inverted position are prohibited unless the majority of the weight is first borne on the hands/feet which break the impact of the drop.

5. Jewelry of any kind is prohibited (e.g., navel jewelry, tongue jewelry, earrings, necklaces, etc.) Medical bracelets are allowed provided they are taped to the body.
6. Soft-soled athletic shoes must be worn while cheering or competing. Gymnastics shoes, jazz shoes and/or boots are prohibited.
7. Basket and Elevator/Sponge Tosses are prohibited on surfaces other than grass (real or artificial) or a mat.
8. Flipping skills into or from stunts, tosses or pyramids are prohibited on surfaces other than grass (real or artificial) or a mat.
9. Two and one half high pyramids are prohibited on surfaces other than grass (real or artificial) or a mat.

### **300 Partner Stunts**

1. Twisting dismounts with more than a 360 degree rotation require an additional spotter that assists on the cradle.
2. Stunts in which the base uses only one arm for support require a spotter when:
  - a. the stunt is anything other than a cupie/awesome or basic liberty. All other one-arm stunts require a spotter (e.g., heel stretch, arabesque, high torch, scorpion, bow and arrow, etc.).
  - b. the load-in or dismount involves a twist. The spotter must be in place during the twist and assist on the cradle during twisting dismounts.
  - c. the top person is popped from one arm to the other.
3. Single based split catches are prohibited.
4. Flips into or from partner stunts are prohibited, with the following exceptions (These exceptions are limited to one flip and require an additional spotter who assists with the cradle.):
  - a. Rewinds (no twisting allowed.)
  - b. Front flip dismounts from shoulder height or below to a cradle.
  - c. Back flip dismounts from shoulder height double based stunts to a cradle.
5. Leg pitch, toe pitch, walk-in, sponge, and straddle catch front and back flips are prohibited.
6. Twisting dismounts greater than two rotations are prohibited. Exception: side facing stunts such as Arabesque, Scorpion, double full twisting cradles to the front are legal.
7. Front, back and side tension drops are prohibited.

### **400 Pyramids**

1. Pyramids higher than 2 ½ body lengths are prohibited. Pyramid height is measured by body lengths as follows: chairs, thigh stands and shoulder straddles are 1 ½ body lengths; shoulder stands are 2 body lengths; extended stunts (i.e. extension, liberty, etc.) are 2 ½ body lengths. Exception: an extended stunt on top of a thigh stand is allowed.
2. In all pyramids, there must be at least two spotters designated for each person who is above two persons high and whose primary support does not have at least one foot on the ground. One of the spotters must be in the back and the other must be at the side or in front of the pyramid to spot the front. Once the pyramid shows adequate stability and just prior to the dismount, this spotter can move to the back to catch the cradle.
3. Cradles from pyramids over two high must use at least two catchers.
4. Toe touch and twisting dismounts off of pyramids two high or above must use three catchers.
5. All flips into or from pyramids are prohibited, with the exception of a forward flip dismount to a cradle and legal rewinds (see definitions).
6. Front, back and side tension drops are prohibited.

### **500 Tosses**

1. Basket tosses or similar tosses may only be performed from ground level, can use no more than four bases, and must be cradled by three of the original bases, one of which must catch in a scoop under the head and shoulders.
2. Basket and elevator/sponge tosses may not be directed so that the bases must move to catch the top person.
3. Basket and elevator/sponge tosses cannot exceed one flipping and two twisting rotations.

4. In flipping basket or elevator/sponge tosses (tuck, layout, or pike position) only two additional skills are allowed. One twisting rotation is considered to be one skill. Examples:

Legal (two skills)

Tuck flip, X-out, Full Twist  
Double Full-twisting Layout  
Kick, Full-twisting Layout  
Pike, Open, Double Full Twist  
Arabian Front, Full twist

Illegal (three skills)

Tuck flip, X-out, Double Full Twist  
Kick, Double Full-twisting Layout  
Kick, Full-twisting Layout, Kick  
Pike, Split, Double Full Twist  
Full-twisting Layout, Split, Full Twist

Note: An Arabian

Front followed by a 1 ½ twist is considered to be a legal skill.

5. Basket and elevator/sponge load-ins can land in a stunt or pyramid provided that the toss does not significantly exceed the height of the intended skill. Flips into stunts or pyramids from a basket or elevator/sponge load-in are prohibited.

## 600 Tumbling

1. Tumbling skills performed over, under or through partner stunts, pyramids or individuals are prohibited.
2. Tumbling skills that exceed one flipping rotation are prohibited.
3. Tumbling skills with two or more twisting rotations are prohibited.
4. Dive rolls are prohibited.

## 700 Specific Basketball/Indoor Court Rules

1. The following skills are prohibited at basketball and other athletic contests conducted on courts:
  - a. Basket tosses, elevator/sponge tosses and other similar multi-based tosses.
  - b. Partner stunts in which the base uses only one arm to support the top person.
  - c. Flips or released twists into or from partner stunts.
  - d. Two and one half person high pyramids.
  - e. Inversions in partner stunts and pyramids.
  - f. Twisting tumbling skills.

## 800 Glossary of Cheerleading Terms

Base - A person who is in direct contact with the performing surface and is supporting another person's weight.

Top - A person who is either being supported by another while off of the performing surface or who has been tossed into the air by another person.

Middle - A person who is being supported by a base while also supporting a top person.

Toss - A movement by one or a group of participant that propels a person into the air so that the person is airborne (i.e., free of contact with the performing surface).

Stunt - A skill in which a top person is supported by a base or bases.

Pyramid - A skill in which a top person is being supported by a middle layer person.

Flip - When a person is airborne while the feet pass over the head.

Dive Roll - A forward roll wherein the performer is airborne prior to the beginning of the forward roll.

Cradle - Dismount from a stunt/pyramid/toss in which the top person lands in a face-up, semi-piked position.

Helicopter Toss - A stunt in which the top person is tossed into the air with the body parallel to the ground and completes a 360 degree horizontal rotation (like the blades of a helicopter.)

Rewind - Skill in which the top person starts with BOTH FEET on the ground, is tossed into the air and performs a backward or side rotation into a stunt, pyramid or loading position (this would include a cradle). Flips are limited to one rotation into a pyramid, stunt or loading position and one and one quarter rotations into a flatback or cradle and cannot twist.

Loading Position - Any intermediate position below shoulder level that uses continuous motion to put a top person in a stunt or pyramid. Examples: Elevator/sponge load, basket load, smooch, scoop from the back, etc.

Flatback - A stunt in which the top person is in a face-up, straight-body position parallel to the performing surface.

Height-increasing Apparatus - Any type of equipment that increases the height of a skill.

The above safety rules are general in nature and are not intended to cover all circumstances. All cheerleading gymnastics, including tumbling, partner stunts, pyramids, jumps and tosses shall be carefully reviewed and supervised by a NCAA certified advisor or coach.

The California State University makes no warranties or representations; either expressed or implied that the above guidelines will prevent injuries to individual participants.

The above guidelines were adopted and amended from the American Association of Cheerleading Coaches and Advisors (AACCA). All cheerleading participants should be thoroughly familiar with and shall carefully abide by the above guidelines.

## **900 Insurance**

Limited medical insurance is available through the Athletic Injury Medical Expense (AIME) program with coverage limits to \$90,000 per occurrence provided that the injury occurred to a Covered Party participating in a Covered Activity.

Covered Parties are any regularly enrolled student who is a participant on the intercollegiate team roster (and cheer squads) of the participating CSU campus, or is engaged in scheduled activities to become a roster participant of an intercollegiate team of the participating CSU campus.

Covered Activities are those regularly scheduled intercollegiate sports events and the supervised or customary activities within the scope of such sport. Coverage includes the sports listed on the sports census from each participating CSU campus.

Catastrophic medical coverage is provided in excess of the \$90,000 limit by the NCAA so long as the injury occurs at a NCAA sanctioned event. Certain coverage limitations, provisions and exclusions may apply. Catastrophic accident medical coverage is provided in excess of the covered accident deductible by the NAIA so long as the injury occurs at an NAIA sanctioned event. Certain coverage limitations, provisions and exclusions may apply.

For events that are not sanctioned by its national governing organization the cheerleading participant must provide proof of medical insurance.

## **1000 Liability Release**

Releases of liability ("release") are legal forms designed to transfer responsibility for injuries and property damage from one party to another. A properly administered release can protect the California State University and its employees from liability for injuries that occur to students or other individuals who participate in university activities on and off campus. A release is a valid and reliable legal tool under California law and should be used to provide a level of protection from liability for accidents, activities carrying certain inherent risks, and in certain circumstances the negligence of CSU employees.

All cheerleading participants must read, date and sign the approved waiver of liability pursuant to Executive Order 1051.

## **1205.00 | Group Travel**

**Effective Date:** 9/9/2012 | **Revised Date:** 9/9/2012

### **POLICY OBJECTIVE**

To provide guidance, clarification, and best practices for group travel for athletic teams and athletic team staff.

### **POLICY STATEMENT**

#### **100 Cash Advances**

Athletics staff in charge of teams may request cash advances related to group travel. All cash advances must be settled within a reasonable time period established by the campus but within IRS guidelines. See the CSU G-001 Travel Procedures for further information on untimely resolution of cash advances.

Cash advances should only be allowed for those business situations where a University-issued charge card cannot be used. Cash advances are intended to cover anticipated expenses associated with a particular trip and will not be issued more than 30 days before the date of departure.

Settlement of cash advances is handled through submission of a travel claim showing itemized expenses and associated advances. Claims should include any expenses incurred and reimbursements paid prior to the trip departure date. Travelers may be held accountable for their conduct under any applicable University or campus policies, procedures, collective bargaining agreements, and/or applicable provisions of the California Education Code.

If a trip is cancelled or postponed any associated advances must be returned immediately.

#### **200 Group Team Travel Meals**

Snacks are allowable at any time under NCAA rules.

A pre or post game meal is allowed. In lieu of a pre- or post-game meal, cash may be provided as an allowance for team members. The amount and timing of the meals and snacks are established in Article 16 of the NCAA Operating Bylaws, which are found in the NCAA Division Manuals.

Cash distributed to student athletes must be acknowledged in writing by the students at the time of receipt and attached to the travel claim form filed by the recipient for the cash advance.

Although not governed by NCAA, group meals may include staff (including medical staff), independent contractors, and volunteers. Cash in lieu of meals is not allowed for these individuals. Established campus policies for such meals should be followed.

#### **300 Team Travel Transportation and Accommodations**

Campuses should establish procedures for providing detailed lists of attendees for travel and accommodations. Purchase orders may be prepared and submitted for hotel accommodations as well as airfare, bus, and train transportation.

Excess baggage fees may be paid at the discretion of the responsible CSU employee. Reimbursement for paid fees may be submitted on the travel expense claim.

#### **400 Prospects' Recruiting Visits**

Prospective students, their parents or guardians, and certain staff are allowed hotel accommodations during the recruitment process. The athletic department may pay for transportation, meals and accommodations of recruits and their parents or guardians. Attendees for covered meals may include staff, volunteers, prospects, current student athletes (1 per recruit), and prospect's parents or guardians. All elements of prospective student athlete travel and duration of stay shall be conducted under NCAA guidelines.

#### **500 Gifts of Travel**

In some cases, gifts of travel can be considered a gift to the campus, in which case it is not considered

reportable for the individual, if: the gift does not designate the individual to travel, the gift is used for official CSU business, the gift is reported within 30 days of use, and appropriate approvals are received before use of the gift.

For gifts of athletes' travel, prior approvals must be obtained in order for the travel to be considered official CSU business and not a personal gift.

# 1206.00 | Inventory Control of Athletic Equipment, Apparel, and Gear

Effective Date: 6/30/2012 | Revised Date: 6/30/2012

## POLICY OBJECTIVE

It is the policy of the California State University (CSU) to set forth requirements for campuses to implement methodologies for the recording and safeguarding of athletic equipment, apparel and gear.

## POLICY STATEMENT

The campus should establish a documented process for the recording, tracking, and disposal of athletic equipment, apparel and gear that includes the following:

### 100 Acquisition of property

1. All property should be ordered according to the delegated procurement authority and established procurement policies and procedures at each campus.
2. Exclusive provider/endorsement contracts may be negotiated by the appropriate Vice President or Athletic Director, or their designee, and must comply with campus Procurement and Athletic Departments' policies and procedures.
3. Promotional allotments of goods may be received from vendors. Even though no cost is incurred, this property must be treated as state property and entered into the athletic property inventory database or tracking system.

### 200 Receipt/Verification

All incoming shipments for goods should be delivered to the campus central receiving department. Receiving department personnel should enter receipt of goods into the campus ERP system, and deliver goods to the Athletic Department. Athletics equipment room staff should unpack packages, count and verify contents, tag as required and record data in an inventory database. Property should be stored in secured area (s).

### 300 Distribution

Gear, apparel, and equipment should be distributed in accordance with established Athletic Department policies and procedures with appropriate annotation in the inventory database.

### 400 Surplus Disposition

1. Property which is past its useful life or is no longer needed should be considered surplus property and disposed of following existing campus procedures for the disposition of property.
2. Outgoing Promotional Property – requests to provide athletic gear and apparel to donors, alumni, charitable organizations, etc., shall be submitted via written request by the requesting entity to the respective head coach or other administrator with programmatic authority. Approved requests should be forwarded to appropriate Athletic Department personnel for fulfillment.
3. Donations – follow existing campus procedures for donations of property.

### 500 Physical Inventory

A physical inventory must be performed at least once annually.

# 1301.00 | Hospitality, Payment, or Reimbursement of Expenses

Effective Date: 10/31/2000 | Revised Date: 12/15/2011

## POLICY OBJECTIVE

It is the policy of the California State University (CSU) that hospitality expenses may be paid to the extent that such expenses are necessary, appropriate to the occasion, reasonable in amount and serve a purpose consistent with the mission and fiduciary responsibilities of the CSU. This policy applies to activities that promote the CSU to the public and the provision of hospitality in connection with official CSU business and specifies the university and auxiliary funds that may be used for such purposes. Each campus and its auxiliaries are required to develop written procedures, consistent with this policy, regarding the payment of ordinary and necessary hospitality expenses.

## POLICY STATEMENT

### 100 PURPOSE

This policy governs the manner and extent to which the CSU and its auxiliaries may provide hospitality to employees, students, donors, guests, visitors, volunteers, and other individuals as part of a business meeting; recreational, sporting or entertainment event; or other occasion that promotes the mission of the CSU. The policy also addresses meals served to employees as part of a morale-building function and meals provided to prospective students and employees. **Each campus may establish more restrictive procedures for the reimbursement of the expenses authorized under this policy, which may also apply to its auxiliaries.**

### 200 SCOPE

This policy governs the appropriate use of CSU Operating Fund (485), university trust funds, enterprise funds and auxiliary funds unless legally exempted or otherwise restricted; e.g. documented trust agreements. The CSU and its auxiliaries will comply with additional restrictions when established by funding sources.

### 300 AUTHORITY

Authority for this policy is pursuant to California Education Code section 89044. This policy is issued under delegation of authority from the Chancellor to the Executive Vice Chancellor and Chief Financial Officer, and implementation and compliance with the policy is further delegated to the campus Chief Financial Officer. California Education Code sections 66600, 89030, 89035.

### 400 DEFINITIONS

**401 Approving Authority** – a person to whom authority has been delegated in writing to approve expenses for meals, light refreshments, and other amenities described within the policy.

**402 Awards and Service Recognition** – something of value given or bestowed upon an individual, group or entity in recognition of service to the university or achievement benefiting the university; e.g. financial prizes, trophies, plaques, and flowers.

**403 Employee Meetings and Recognition Events** – meetings which serve a CSU business purpose and are generally administrative in nature such as CSU systemwide meetings of functional offices, meetings of the Academic Senate, campus meetings of deans and directors, employee morale functions, extended formal training sessions, conferences, extended strategic planning sessions, and meetings of appointed workgroups and committees.

**404 Entertainment Services** – expenditures incurred in connection with events or activities that are primarily social or recreational such as equipment and venue rental, décor, music, and performers. Service expenditures related to showcasing the talent of students or employees are considered a regular business expense and are not governed by this policy.



**405 Federal Officials** – federal government employees, elected representatives of the House and Senate, the president of the United States, presidential appointments, and other representatives of the Executive branch. Federal officials are subject to complicated and extensive ethics rules which should be reviewed before any exchange of an item of value.

**406 Fundraising Event** – events conducted for the sole or primary purpose of raising charitable funds where participants make a charitable contribution and a purchase for the fair market value of goods or services. Fundraising events may include dinners, dances, door-to-door sales of merchandise, concerts, carnivals, golf tournaments, auctions, casino nights, and similar events. Fundraising events do not include the following:

- Activities substantially related to the accomplishment of the CSU's educational purpose, including such activities that receive sponsorship.
- Unrelated trade or business activities that generate fees for service.
- Fundraising solicitations and related prospecting activities intended to generate only a contribution (no purchase of goods or services).
- Raffles in which the prizes have only a nominal value and do not require reporting as taxable income.

**407 Gift** – something of value given or bestowed upon an individual, group, or entity with the expectation of benefit accruing to the university or for other occasions that serve a bona fide business purpose.

**408 Hospitality** – the provision of meals (catered or restaurant) or light refreshments (beverages, hors d'oeuvres, pastries, cookies), entertainment services, promotional items, gifts, awards and service recognition. Hospitality includes expenses for activities that promote the university to the public, usually with the expectation of benefits accruing directly or indirectly to the CSU.

**409 Membership in Social Organizations** – university clubs, athletic clubs, civic organizations and other membership organizations that provide a venue for hosting hospitality events or a means for promoting goodwill in the community. Memberships in business leagues, chambers of commerce, trade associations and professional organizations are considered a regular business expense and are not governed by this policy.

**410 Official Host** – a CSU trustee, auxiliary governing board member, or university or auxiliary employee who hosts guests at a meeting, conference, reception, activity, or event for the active conduct of CSU business.

**411 Promotional Items** – items that display the name, logo or other icon identifying the university such as a keychain, coffee mug, calendar, or clothing.

**412 Official Guest** – a person invited by an official host to attend a CSU meeting, conference, reception, activity or event. Examples of official guests include employees visiting from another work location, students, donors, recruitment candidates, volunteers, members of the community, or media representatives.

**413 Operating Fund (CSU Fund 485)** – state appropriation of general tax revenue and student fee revenue for state-supported instruction and related programs and operations.

**414 Other University and Auxiliary Funds (Other Funds)** – with the exception of the CSU Operating Fund (485) and trust and agency funds held in a custodial capacity for third parties, all other funds controlled by the CSU or its auxiliaries including, among others, donor funds, grant and contract funds, reimbursed programs, Continuing Education Revenue Funds, Lottery Education Funds and Enterprise Funds.

**415 Trust or Agency Funds** – fiduciary funds held by the university or an auxiliary in purely custodial capacity (assets equal liabilities) for individuals, private organizations or government units. Trust or agency funds held by the university or its auxiliaries on behalf of third parties are subject to applicable laws and a written agreement.

**416 Work Location** – the place where the major portion of an employee's working time is spent or the place to which the employee returns during working hours upon completion of special assignments.

## **500 ALLOWABLE EXPENDITURES AND OCCASIONS**

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

Specifically, employee business meal or entertainment expenses must conform to IRS regulations. No employee business meal or entertainment expenditure that is considered taxable income under IRS regulations will be reimbursed or paid (See Tax Guideline link below). An employer's reimbursement of an employee business meal or entertainment expense may be considered taxable income to an employee if:

- The activity is not directly related to the employee's job.
- The expense is lavish or extravagant under the circumstances.
- The expense is not substantiated with supporting documentation.

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. Following are examples of occasions when the provision of hospitality is permitted when:

- The CSU hosts or sponsors business meetings that are directly concerned with the welfare of the CSU;
- The CSU hosts official guests, including employees visiting from another work location, students, donors, visitors, volunteers and other individuals with an interest in the CSU;
- The CSU is the host or sponsor of a meeting of a learned society or professional organization;
- The CSU hosts: receptions held in connection with conferences, meetings of a learned society or professional organization, meetings of student organizations and groups, student events such as commencement exercises, and events or meetings of other CSU related groups such as alumni associations;
- The CSU hosts community relations or fundraising events to promote goodwill, recognize distinguished service, or cultivate donors;
- The CSU hosts receptions for the benefit of employee morale, employee recognition, length of service awards, or retirement presentations;
- Representatives of the CSU participate in community outreach to enhance partnerships, promote goodwill, recognize distinguished service, or cultivate donors.

## **501 Employee Meetings and Recognition Events** (see 403 for definition)

Meals or light refreshments provided to employees may be permitted if the expenses occur infrequently and are reasonable and appropriate to the business purpose. Meals or light refreshments provided to employees on a frequent or routine basis are considered taxable income by the IRS and are therefore not permitted under this policy.

- Meals or light refreshments should be limited to no more than twelve times per year, per group.
- Meals or light refreshments provided to a group should be counted on an event basis, e.g., a two-day meeting should be counted as one event in determining compliance with these guidelines.

Meals or light refreshments provided in the course of a business meeting must be modest and reasonably priced. When a meeting takes place over an extended period of time and the agenda includes a working meal, there may be justification that the meal is integral to the business function, examples include:

- A meeting where there is a scheduled speaker during the meal period;
- A meeting where the participants work through the meal period;
- Circumstances where it would be too time-consuming or disruptive for participants to take a meal break away from the meeting location.

Campus procedures should identify authorization and documentation requirements as well as a maximum per person rate for breakfast, lunch, dinner and light refreshments inclusive of the total cost of food, beverages, labor, sales tax, delivery fees or other service fees. The maximum rates should be reviewed annually by the Chief Financial Officer. High level authorized authorities at the Vice Chancellor/Vice President level or above may approve limited exceptions to the maximum per person rate with a documented explanation.

### **502 Spouses and Domestic Partners**

Hospitality provided to the spouse or domestic partner of an employee may be permitted when it serves a CSU business purpose. Such an individual's presence is considered to serve a CSU business purpose if he or she has a significant role in the proceedings or makes an important contribution to the success of the event. Official functions to which spouses or domestic partners are invited as a matter of protocol or tradition such as ceremonial functions, fundraising events, alumni gatherings, athletic games, and community events may be considered business related. An agenda, invitation or similar documentation should be included with the payment record.

### **503 Students and Prospective Students**

Hospitality provided to students or prospective students may be permitted when it serves a CSU business purpose. Permissible activities may include recruitment efforts, student activities, student programs, student organization events, student recognition events and commencements. Students may be hosted to attend fundraising and other community relations events that enhance their learning experience, in recognition of their student achievement, to engage with alumni and donors, or as representatives of elected student leadership. Hospitality provided to student athletes and recruits must be in accordance with the rules, regulations, guidelines, standards and procedures of the intercollegiate athletic association's national governing board; e.g., National Collegiate Athletic Association.

## **600 UNALLOWED EXPENDITURES**

### **601 Personal Benefit**

Hospitality expenses that are of a personal nature and not related to the active conduct of official CSU business will not be paid or reimbursed. Examples include, but are not limited to, employee birthdays, weddings, anniversaries, and baby showers. Memorial services, celebrations of retirement, and farewell gatherings for employees separating with at least 5 years of service are permissible.

### **602 Discrimination**

Hospitality expenses will not be paid or reimbursed for membership in social organizations, activities or entertainment services that discriminate based on race, color, religion, national origin, ancestry, age, gender, sexual orientation, marital status, veteran status, or disability.

## **700 FUNDING SOURCES**

Hospitality expenses may be paid from various fund sources, subject to the rules outlined below and the restrictions identified in Table 1.

### **701 Operating Fund (CSU Fund 485)**

The following restrictions apply to the use of the Operating Fund:

- Operating Fund may not be used to pay for any expenditure prohibited by applicable laws, regulations, or agreements including the California Budget Act.
- Operating Fund may not be used to pay for food and beverages for business meetings attended only by employees of the same work location.
- Operating Fund may not be used to pay for alcoholic beverages, entertainment services, memberships in social organizations, or tobacco products.

- Operating Fund may not be used to pay for gifts. To most effectively comply with federal regulations, there is a limited exception permitting the use of Operating Fund for gifts to federal officials.
- Operating Fund may be used to pay for promotional item expenditures, except when the recipients of the promotion items are employees.
- Operating Fund may be used to pay for the participation of employees or official guests at CSU fundraising events to the extent that such expenditures do not exceed the projected net revenue of the activity.

**702 Other University and Auxiliary Organization Funds (Other Funds)**

Hospitality expenses may be charged to Other Funds controlled by the university or its auxiliaries provided the expense serves a bona fide business purpose. The following restrictions apply to the use of Other Funds controlled by the university or its auxiliaries:

- Other Funds may be used to pay for alcoholic beverages, awards and service recognition, entertainment services, gifts, membership in social organizations and promotional items to the extent these purchases are not restricted by other applicable laws, regulations, or funding source agreements.
- Federal or local government contract and grant funds may only be used to pay hospitality expenses specifically authorized in the contract or grant, or by agency policy. In the event of a conflict between agency and CSU policy, the stricter of the two policies shall apply.
- Federal Funds may not be used to purchase alcoholic beverages.
- Other Funds may not be used to purchase tobacco products.

**703 Trust and Agency Funds Held for Third Parties**

Trust or agency funds held by the university or its auxiliaries in a purely custodial capacity (assets equal liabilities) on behalf of third parties are subject to applicable laws and written agreement.

**Table 1.  
Funding Sources for Payment of Hospitality Expenses**

Hospitality Expenses	CSU Operating Fund (485)	Other University and Auxiliary Funds	Trust and Agency Funds held for Third Parties
Alcoholic Beverages	No	Yes	Written Agreement
Awards and Service Recognition	Yes	Yes	Written Agreement
Entertainment Services	No	Yes	Written Agreement
Gifts (other than to federal officials)	No	Yes	Written Agreement
Meals and Light Refreshments (other than alcoholic beverages), for meetings and events attended by only employees of the same work location	No	Yes	Written Agreement
Meals and Light Refreshments (other than alcoholic beverages), for meetings and other events attended by official guests	Yes	Yes	Written Agreement
Membership in Social Organizations	No	Yes	Written Agreement
Promotional Items	Yes	Yes	Written Agreement
Tobacco Products	No	No	Written Agreement

**800 APPROVAL OF TRANSACTIONS**

Each campus and auxiliary must develop and document appropriate approval processes including:

- Requirements that individuals with delegated approval authority may not approve their own expenses and individuals may not approve expenses of their supervisor. The exception is approval of Chancellor or President's expenditures by the Chief Financial Officer.

- Requirements that payment or reimbursement for attendance at a community relations activity or fundraising event include documentation of the individual names, affiliations, and direct or indirect benefit to the CSU to be derived from the expense.
- Requirements for high-level authorization of Vice President/Vice Chancellor or above for payment or reimbursement of hospitality expenditures for recreational, sporting or entertainment events.
- Requirements for high-level authorization of Vice President/Vice Chancellor or above for payment or reimbursement of hospitality expenditures for a spouse or domestic partner of an employee.
- When appropriate and necessary, the Chancellor or President may make a limited exception to the hospitality policy. The purpose of the exception must be documented and signed by the Chancellor or President.

# 1401.00 | Administration of Student Organization Funds

**Effective Date:** 7/1/2015

## **POLICY OBJECTIVE**

It is the policy of the California State University (CSU) to provide direction in the administration of student organizations' monies. This policy pertains to student organizations formally recognized by the campus as defined in Executive Order (EO) 1068 – Student Activities, section titled “Formal Chartering and Recognition Policies.”

The campus Chief Financial Officer (CFO) or designee and the Vice President for Student Affairs (VPSA) or designee, must jointly establish written policies and prepare supporting procedures governing the administration of student organization funds. Campuses will consider fiscal procedures applicable to student organization activities.

## **POLICY STATEMENT**

### **100 Overview**

Student Organizations are established in accordance with procedures published by individual CSU campuses per EO 1068. Student Organizations generate funds through a variety of methods including, but not limited to, dues, prizes/awards from competitions, and fund raising. Monies collected in the name of the student organization for its activities must be used exclusively for the purpose of furthering the Student Organization's goals and objectives.

This policy shall be fully implemented by CSU locations by July 1, 2016.

### **200 Authority**

Per EO 731 – Designation of Chief Financial Officer, the campus CFO is responsible for the business and financial affairs of the institution. Per EO 1068, it is the responsibility of the VPSA to oversee the chartering and recognition of student organizations.

### **300 Funds Administration**

Monies collected in the name of the Student Organization must be maintained in a bank account of the University or an Auxiliary (with Presidential approval in accordance with campus policy) as determined by the campus CFO in consultation with the VPSA. Auxiliary organizations may accept or administer university funds as an agent of the University when specifically authorized in writing by the campus President or his/her designee per EO 1059 - Utilization of Campus Auxiliary Organizations.

Any exceptions to this requirement [e.g., nationally affiliated organizations or local organizations with a separate 501(c)(3) status] must be approved by the campus CFO or designee. At no time shall a Student Organization deposit funds into an unauthorized bank account.

Student Organization bank accounts cannot be used to hold funds on behalf of other Student Organizations. Funds may be held by a Student Organization on behalf of another external organization only on a temporary basis in conjunction with a fundraising event where a check for the proceeds will be issued to the outside organization. For example, a Student Organization has a fundraiser for the American Red Cross where funds will temporarily remain in the Student Organization's bank account until the net proceeds from the event are reconciled and a check request is submitted to remit the funds to the Red Cross.

Revenue and expenses are to be recorded by the entity that holds the monies on behalf of the Student Organization. The campus records in the legal books and the auxiliary records in the Auxiliary financial records.

### **400 Cash Handling**

Student Organizations collect cash and cash equivalents in association with their activities, which require a strong system of internal controls over that revenue.

Campus policies and procedures related to the handling and processing of cash and cash equivalents should be followed, considering relative risk (i.e. value, repetitiveness of transactions, etc.), to ensure assets are protected, accurately processed, and properly reported.

### **500 Responsibilities**

The campus CFO is responsible for the proper recording of Student Organizations' financial information in the campus accounting records.

A Student Organization's officers are responsible for maintaining the financial solvency of the organization in accordance with the individual campus' Student Organizations Handbook.

### **600 Student Organization Funds Administration Agreement**

Each Student Organization establishing a banking relationship with the University or an Auxiliary must have a current Student Organization Funds Administration Agreement on file with both the campus Student Affairs department and campus tax coordinator or the Auxiliary coordinator, respectively.

Elements that must be included in the agreement are:

- Source and purpose of funds collected and expended;
- Approval of expenditures;
- Types of expenditures not deemed appropriate;
- Documentation requirements;
- Types of fund raising activities appropriate for the generation of revenue;
- Guidelines for philanthropic activities;
- Fees to be charged for use of cash handling services;
- Interest to be earned;
- Sanctions to be imposed for cash handling policy violations in accordance with campus policy;
- Training of officers in fiscal responsibility;
- Disposition of funds in the case where the club is disbanded; and
- Other, as determined by the campus.

### **700 Tax Implications**

The campus CFO is responsible for ensuring all IRS guidelines are followed for funds deposited in either a university or auxiliary bank account. Refer to Campus gift policy regarding the receipt of donor funds.

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**Office of the Executive Vice Chancellor**

**Business and Finance**

**Approved: May 18, 2015**