



COLLEGE OF  
SOUTHERN  
IDAHO

**College of Southern Idaho  
Campus Procedures and  
Guidelines**

2025-2026

**COLLEGE OF SOUTHERN IDAHO CAMPUS PRACTICES AND PROCEDURES**

This document outlines the College of Southern Idaho's practices and procedures related to business office operations. In instances where practices and procedures are directly connected to the College of Southern Idaho Employment Policies and Operational Policies, as approved by the College of Southern Idaho Board of Trustees, the appropriate Policy is identified. In these instances, the practices and procedures outlined in this document are intended to add clarity and additional information related to the specific Policy. In instances where practices and procedures are not directly linked to a policy, the information in this document is intended to provide information regarding the accepted practices and procedures of the College. Employees of the College of Southern Idaho are expected to follow all College policies, practices, and procedures. Nothing in this document should be construed to run contrary to the Board approved Employment Policies and Operational Policies, as those policies supersede language in this document.

Final decisions on practices and procedures are always the purview of the President.

Updates to these procedures can be made as needed by the identified department responsible. Changes should be (1) initiated through standard reporting lines (2) brought to Cabinet for awareness (3) updated (with revision date) on the official posted copy at [www.csi.edu](http://www.csi.edu)

**Finalized: April 2026**

# **Business Office Practices and Procedures**

**Responsible Department: Business Office**  
**Contact Information: Chief Financial Officer**

The College of Southern Idaho requires all employees to act in accordance with all state, federal and local laws and regulations. Employees are expected to be of high moral character and utilize judgment to avoid even the appearance of impropriety.

All instances of suspected fraud, error or omission will be properly investigated and documented. All violations will be brought to the immediate attention of the Chief Financial Officer or the Director of Budgeting and Accounting. Instances of fraud or abuse will be brought to the immediate attention of the Chief Financial Officer, Director of Budgeting and Accounting or the President. External independent auditors may be brought in to investigate any issue at the discretion of the President or the Board of Trustees.

## **Institutionalization of Fund-Raising Programs (Rev. 7/25)**

All fund-raising activities of the College of Southern Idaho and its units are coordinated by the College of Southern Idaho Foundation, as designated by the President. Solicitation of gifts, funds, or property shall not be made by anyone in the name of or for the benefit of the College of Southern Idaho without communication with the Foundation Office.

In the case of fund-raising activities sponsored by the Associated Students or by other student groups, prior approval of the Dean of Students is required as well as coordination with the Foundation Office.

The purpose of coordinating all private fund-raising activities through one office is threefold:

- To provide continuity for the understanding of and support for funding needs throughout the college.
- To avoid conflict in and duplication of effort in the fund-raising contact program.
- To maximize the contribution from each potential donor.

Please see the Foundation Office for specific guidelines relating to college-initiated gifts or donor-initiated gifts.

## **Independent Contactors (Rev. 7/25)**

Numerous instructors, interpreters and service providers are requesting to be paid as independent contractors rather than through payroll. If the independent contractor does not have insurance, the College may be held liable for both the liability insurance and the worker's compensation claims.

In certain situations, the person may be paid as an independent contractor if prior approval is obtained from the Business Office. These people would not be required to show proof of liability insurance or workers compensation.

These situations would include all of the following criteria:

- Liability is limited and
- The probability of a workman's compensation claim is limited and
- The service performed is of a one-time nature such as a guest lecturer and
- The amount is less than \$1,000 per occurrence and expected to be less than \$1,000 per year.

In all other situations, in order to protect employees and students and comply with IRS regulations, independent contractors must provide the College with a personal liability policy of \$1,000,000 listing the College as an additional insured and a worker's compensation policy. Service providers must meet the IRS definitions for independent contractors in order to be paid as a consultant or contractor rather than an employee.

IRS independent contractor guidelines are available from the Business Office.

College employees are not eligible to be paid as contractors unless they have a separate EIN number and meet IRS requirements for independent contractors.

### **Purchasing and Procurement (Rev: 6/21)**

**Purpose:** To provide for oversight and responsible stewardship of CSI funds by setting forth guidelines for purchasing goods and services

**Scope:** Applies to all employees of CSI who are authorized to make purchases on behalf of CSI

**Responsible Party:** Chief Financial Officer

Efficient and cost-effective procurement of goods, services and public works construction is an important aspect of local government operations. CSI should endeavor to buy goods, services and public works construction by way of a publicly-accountable process that respects the shared goals of economy and quality. All purchases will be made within the terms of the approved institutional budget. Administrators and professional support staff who administer budgets within their department or program are responsible for and will be accountable to CSI to ensure that purchases are made within the means of their budget. These procedures define the roles and responsibilities of the departments and the Business Office as they apply to the procurement of goods and services by CSI.

### **Procedures:**

#### Purchasing Overview

Generally, the Accounts Payable Office processes and mails checks on Wednesdays. Payment/reimbursement documentation must be received in the Business Office by Monday at noon to ensure payment by Wednesday. Checks will be mailed after being processed. Original itemized invoices are required. Individuals are to request reimbursement for their own expenses

utilizing Expense Management within Anthology. Incomplete requests will be returned to the employee for resolution. All payment/reimbursement requests should be submitted on a weekly basis.

### Preliminary Cost Analysis

Prior to making a purchase the requestor shall work with the department head to research the good or service to determine the cost range of the procurement. Under CSI's procedures and state and federal guidelines for procurement, purchases are divided into dollar amount thresholds. For CSI, the following are the dollar threshold requirements:

Below \$10,000, a Request for Payment, Purchase Requisition or P-Card is required  
\$10,000 and above, a Purchase Order is required with three quotes  
\$50,000 to \$99,999, three Quotes and a Purchase Order are required  
\$100,000 and above, a Formal Sealed Bid and a Purchase Order are required

\*Regardless of dollar amount, Purchase Orders are the preferred method of purchasing whenever possible and when working with federal funds.

### Other preliminary considerations

Is the purchase exempt from the bid/RFQ requirements? And if so, what documentation is required to authorize the exemption? Contact the Business Office

Is the purchase made with grant funds? Does the Uniform Guidance apply to the purchase? Contact the Grant Accountant in the Business Office.

Is the purchase technology related (software, hardware, support, services)? Contact Information Technology Services.

Is this purchase related to physical plant, facilities or furnishings? Contact Physical Plant Director

Is this purchase related to student clubs or activities? Contact the Student Affairs Office

Is the purchase allowable? Some examples of purchases that are not allowed include the following:

- Alcoholic beverages, unless approved by the President
- Birthday or other departmental celebration cakes, cards, or decorations, unless approved by the President (birthday/departmental celebrations are still encouraged, however, expenses must be paid from resources outside CSI dollars)
- Gifts or purchases of flowers and plants that are not program related, unless approved by the President
- Donations, must be approved by the President
- Traffic tickets and violations
- Gift certificates/gift cards/prizes unless approved by the Office of the President or Chief

Financial Officer

- Departmental clothing purchases unless approved by the Chief Financial Officer or President

Purchases that Require Board Approval

- All real property
- Any purchase of \$200,000 and above
- Capital purchases that will cause a Division to exceed their Board approved annual budget

Purchases under \$10,000 (Request for Payment, P-Card or Purchase Order)

- Purchases valued under \$10,000 may be procured through a Request for Payment form, P-Card, or Purchase Order.
- The Request for Payment form and directions can be found on the Business Office website.
- The completed form along with original invoice or receipts should be turned into the Business Office.
- Procurement with a P-Card should be made in accordance with CSI's P-Card requirements. Procurement with a Purchase Order should go through the normal purchase requisition process.

Purchases \$10,000 and above (Purchase Order required)

- All purchases of \$10,000 and above require an approved Purchase Order. The Purchase Requisition form that initiates the Purchase Order process should be done within the Anthology system. Purchase orders are not required under the following circumstances:
- A purchase of \$10,000 and above is made on account with a vendor approved by the Business Office
- A purchase of \$10,000 and above is made using the CSI Bookstore's separate PO system such as bulk textbook purchases, etc.
- A purchase of \$10,000 and above for travel arrangements
- A special exemption is pre-approved by the Chief Financial Officer
- All requests must be signed by at least two employees with one employee having appropriate signing authority.

Purchases Valued Between \$50,000 to \$99,999

- Purchases (or leases) of personal property or services that are valued between \$50,000 and \$99,999 are subject to the procurement rules contained in Idaho Code. CSI is required to solicit at a minimum three quotations from vendors for the product or service that is needed. Three quotes are not required if exemption is pre-approved by the Chief Financial Officer. Additional documentation is required under these circumstances.
- A Request for Quotation (RFQ) should include:
  - A clear description of the purchase to be made so that the vendor dealing in such

- goods or services can understand what is to be procured
- A clear description of the method by which the vendor should respond, including time and date, and person to whom the response should be directed
- A minimum of five working days for the quote response
- Each vendor should be provided identical quote specifications. The Quote Request can be in either electronic or physical format.
- Vendor responses should:
  - Be in writing on the vendor's letterhead or with logo
  - List the vendor's company/business name, address, phone number and contact name
  - Respond to the quote request as to quality, quantity or service capabilities
- Objections or questions from a vendor must be in writing and received no less than two (2) days prior to the due date of quotes.
- Once quotes are received they should be compiled and reviewed by the Department Chair and/or Dean overseeing the purchase. The lowest responsive quote should be selected from the bid submittals. When specifications are valued or comparative performance examinations are conducted, the results of such examinations and the relative value of required specifications will be weighed as set out in the criteria of the RFQ, in determining the lowest responsive quote.
- If CSI chooses to award a competitively bid contract involving the procurement of personal property or services to a bidder other than the apparent low bidder, CSI shall declare its reason or reasons. These reasons should be documented and should be attached to the Purchase Requisition form. A response from a bidder that it cannot meet the requirements of a quote request is a valid response and counts as one of the three quotes. This does not mean a department can circumvent the procedures by requesting quotes from un-qualifying parties. If three quotes cannot be obtained, a description of the efforts undertaken to procure three quotes shall be documented and such documentation will be attached to the Purchase Requisition form.
- The department requesting the bids must attach all three quotes to the Purchase Requisition form before a purchase order will be issued.
- Construction contracts (contracts for services of construction, repair, or reconstruction of any fixed works, structures, or buildings) less than \$50,000 shall not require competitive quotes, provided such contracts are guided by the best interests of the College. Construction contracts for \$10,000 and higher shall be approved by the Chief Financial Officer and the Executive Director for Facilities and Maintenance.

#### Purchases Valued at \$100,000 or above

- When an expenditure or purchase is contemplated for personal property or a service that may be at \$100,000 or above, the purchase must be made pursuant to an open competitive bid (Request for Proposals, Invitation to Bid).
- A Request for Proposal (RFP) must be developed that provides the specifications and details of what is to be purchased. Further, as additional factors, including but not limited to location, standards, licensing, references, ability of vendor, or finances can be put into

- the body of the Request for Proposal.
- The RFP must also provide a time frame for the process and the evaluation criteria under which the vendor will be selected. Items cannot be separated as to type, such as separating chairs from desks to keep from bidding. Bid splitting is prohibited by law and can result in fines. RFP's and bids involving technology systems, equipment, and/or services must be reviewed and pre-approved by the Chief Technology Officer.
  - The RFP process takes approximately three to six weeks. The RFP document must be developed, and the RFP must be approved by the Business Office. State law also requires a legal notice be published in the official newspaper of the political subdivision. This legal notice will designate the CSI contact person. CSI posts legal notices in the Times-News. State law requires the following for the publication:
    - Two notices soliciting bids shall be published
    - The first notice shall be published at least two weeks (14 days) before the date that the bids are to be opened
    - The second notice shall be published the succeeding week, at least seven (7) days before the bids are to be opened
  - The legal notice must describe the property or service to be purchased, information for a vendor to obtain a copy of the RFP, and provide the time and date when proposals will be due
  - Vendors may obtain a copy of the RFP from the CSI contact person associated with the purchase. This designated CSI contact person's name and contact information will be included in the legal notice for the bid. Questions can be sent by e-mail as directed in the proposal. Proposals may not be withdrawn after the time and date set for the opening of the bids.
  - The opening will be in a public location so that vendors or the public may be present at the opening. CSI generally holds the opening at the CSI Business Office at 315 Falls Ave. in Twin Falls, Idaho.
  - Once opened, an Evaluation Team will be established and approved by the Business Office. The Evaluation Team shall review all proposals, evaluating them based on the criteria set forth in the RFP. The award will be granted to the vendor who is most qualified based on the criteria.

## Exemptions to Bid/RFQ Process

### State of Idaho Open Contract List

- As a political subdivision of the state of Idaho, CSI is able to purchase goods or services at the same contract prices, terms and conditions available to the State of Idaho.
- The state open contract ([https://purchasing.idaho.gov/statewide\\_contracts.html](https://purchasing.idaho.gov/statewide_contracts.html)) website includes a list of vendor goods or services that the state has already bid and determined to be the best overall value.
- Departments should first review this list before making a purchase. No matter the cost of the purchase, if a good or service is listed on the state open contract

list, the purchase is exempt from the bid/RFQ process.

- If a purchase from the state open contracts will exceed \$50,000, the purchaser must document that the vendor was included on the state list. Documentation to substantiate the presence of the item on the state open contracts is required to be submitted with a CSI Purchase Requisition form.

#### Real Property and Leases

- Procurement of an interest in real property is exempt from the bid requirements under Idaho Code 67-2803(5).
- CSI requires that all real property purchases be approved by the Board of Trustees

#### Joint Powers

- Under Idaho Code, political subdivisions may utilize contracts of state and public agencies. Many contracts contain “public agency clauses” which allow cities, counties and political subdivisions access to state agency purchase agreements. The use of such contracts enables the secondary party to the agreement to make a purchase off the primary agency without seeking bids (as bids were already achieved in the original formation of the contract). When using another agency's contract for a purchase of goods or services the following procedures should be followed:
  - Obtain written permission from the primary agency to the contract for the utilization of the contract
  - Obtain a copy of the contract and have a clear understanding of the terms, including but not limited to financing and payment, duration and termination, and method of use
  - Obtain names and terms for all subcontractors Federal GSA Contracts
  - CSI, as a political subdivision, may use federal government general services administration (GSA) contracts in accordance with the GSA eLibrary website.
  - These contracts have already been bid and awarded by the federal government. The purchaser must document that the vendor was included on the federal GSA list for state and local government. Documentation to substantiate the presence of the item on the state open contracts is required to be submitted with a CSI Purchase Requisition form.

#### Emergency Purchases

- The governing purchasing procedures for the college system and its institutions shall be waived when the Chief Financial Officer or other person delegated that authority, determines that an emergency requires such action. An “emergency” means when the immediate demand for supplies, materials, or services is such as to seriously hamper the operations of the institution, and in spite of all remedial action possible, would result in costlier damage than the purchase involved, if

purchased through normal procedures. The nature of the emergency and determination that the circumstances justified waiver of purchasing procedures shall be documented in writing.

- The Chief Financial Officer will determine when an emergency exists at CSI, and when an emergency purchase is warranted. Emergency purchasing cannot be used to satisfy preferences or convenience on the part of the department, nor is it allowed to prevent funds from reverting at the end of the fiscal year, to the institution, or for any reason that seeks to circumvent regular procurement procedures.

#### Sole Source Purchases

- CSI, as a political subdivision, may determine that there is only one vendor (one source) to acquire personal property. A sole source item is one that has only one supplier. For example, a sole source purchase might be necessary in the following circumstances:
  - here the compatibility of equipment, components, accessories, computer software, replacement parts or service is the paramount consideration.
  - Where a sole source supplier's item is needed for trial use or testing
  - The purchase of mass-produced movies, videos, books or other copyrighted materials
  - The purchase of property that for which it is determined there is no functional equivalent
  - The purchase of public utility services
  - The purchase of products, merchandise or trademarked goods for resale at a political subdivision facility
  - Where competitive solicitation is impractical, disadvantageous or unreasonable under the circumstances
  - Individual CSI departments or purchasers cannot make a determination on whether a vendor is a sole source. Departments contemplating a purchase that they suspect may be a sole source must provide a memorandum documenting the research and rationale behind the request for a sole source purchase. The memorandum describing the sole source must be signed by the Chief Financial Officer.

#### Travel Reimbursement (Rev: 6/25)

##### Transportation

- **Airfare** - Employees will be reimbursed for airfare at the actual cost.
- **Private Auto** - Employees will be reimbursed at the current State of Idaho rate per mile for in-state travel.
- **Out of State Travel** - If a private automobile is used, reimbursement will be at the

airfare price or current State of Idaho rate per mile, whichever is lower.

- **CSI Vehicles** - CSI vehicles are to be used for official CSI business only. Employees will be reimbursed for actual out of pocket fuel costs only when using a CSI vehicle.
- **Lodging** - The actual cost of the hotel room will be reimbursed, less phone, meal or other miscellaneous charges.

## Meals

- A Per Diem rate of \$56 per day will be allowed for overnight travel on the following schedule:
  - Departure prior to 7 a.m.: Breakfast, lunch and dinner are included.
  - Departure prior to 11 a.m.: Lunch and dinner are included.
  - Departure prior to 5 p.m.: Dinner is included
  
  - Return after 8 a.m.: Breakfast is included.
  - Return after 2 p.m.: Breakfast and lunch are included.
  - Return after 7 p.m.: Breakfast, lunch and dinner are included.
- Per Diem is allowed at a rate of \$56 per day both in state and out of state for CSI employees. Breakfast is \$13, lunch is \$16, and dinner is \$27.
- When meals are provided Per Diem will not be paid. A copy of the conference agenda or schedule of events must be attached to the travel voucher.
- Per Diem for students on official CSI business will be allowed up to \$56 per day for in state and out of state. Employees distributing funds to students for Per Diem must turn in documentation with the student's signature acknowledging receipt of Per Diem funds.
- Per Diem will not be paid unless the employee or student is staying overnight at their destination.
- An itemized receipt is required for all reimbursements. Credit card slips with totals are not sufficient documentation.
- Excessive claims will be sent back to the supervisor with a request for a written explanation of the costs.
- No expenses for alcohol will be reimbursed.

## Other

- A maximum tip of 18% will be allowed. Per Diem payments are inclusive of tips.
- All claims other than Per Diem and mileage must be supported by itemized receipts. If the receipt is not on letterhead, it must be signed by the provider of the services.
- Expense Reports must have all receipts attached and fund-account-department filled in. Incomplete vouchers will be returned to the employee.
- Expense Reports must be turned in at least monthly or within 30 days of the last day of travel.

## **Presidential and Board of Trustee Travel (Rev: 1/11)**

It is recognized by the Board of Trustees that both the President and the President's spouse represent the College at various functions throughout the year. These functions range from various governmental events to national and regional meetings to athletic events.

As a representative of the College of Southern Idaho, the President's spouse is entitled to travel at the expense of the College and be reimbursed for travel expenses and Per Diem in accordance with employee travel reimbursement procedures.

The Board of Trustees members are not compensated employees of the College but incur expenses in traveling to meetings and in representing the College at various functions throughout the year. It is recognized that Board members represent the College at these various functions and events. As representatives of the College, the Board members are entitled to travel at the expense of the College and be reimbursed for travel expenses and Per Diem in accordance with employee travel reimbursement procedures.

### **Rental Car Insurance (Rev: 1/11)**

College of Southern Idaho employees renting vehicles for official College business should not purchase liability and collision insurance from the rental car company. The College's insurance policy through Idaho Counties Risk Management Program (ICRMP) contains provisions for both liability and collision for rental vehicles. The ICRMP insurance provisions apply regardless of payment method - direct bill, P-card or personal credit card - as long as the employee is utilizing the vehicle for official College business and acting within the scope of their employment. Our ICRMP insurance policy does not cover any vehicle driven or rented in a foreign country. The rental of vehicles in foreign countries is strongly discouraged and must have prior approval of the Business Office.

### **Non-CSI Employees in CSI Vehicles (Rev: 1/11)**

CSI vehicles are to be used by CSI employees in the performance of their College duties and responsibilities. Non-CSI employees are generally not allowed to ride in or operate College vehicles. CSI students may ride in CSI vehicles for educational or CSI sponsored event purposes. Students who are employed by the College may operate CSI vehicles as it pertains to their scope of employment with CSI.

Employees of another government entity, acting within their scope of employment, may ride in CSI vehicles. The use of College vehicles by other government entities is evaluated on a case-by-case basis by the Chief Financial Officer or President.

Family members of College employees are not allowed to ride in College vehicles. In the event an employee wishes to take a family member or non-CSI employee with them on an official College trip, they should get permission from their supervisor to take their own personal vehicle and request mileage reimbursement.

### **Executive and Signature Authority (Rev: 5/17)**

All expense reports, requests for payment, invoices, and purchase orders must be signed by at least two employees with one employee having appropriate approving authority holding the position of Director, Dean, C-Level employee, Vice President or President.

### **Contractual Signature Authority (Rev: 1/11)**

Contracts, memorandums of understanding, agreements and other documents concerning financial obligations made on behalf of the College must be reviewed by the Chief Financial Officer or Director of Budgeting and Accounting. The purpose of these reviews is to determine if there are insurance issues or legal implications that need to be brought before the College attorney. Additionally, the President must be kept informed to determine if these issues need to be brought before the Board of Trustees.

Signature authority on these documents is limited to the Chief Financial Officer and the President. Agreements with hospitals concerning clinical instruction for the Health and Human Services program may be signed by the Chief Financial Officer after being reviewed for compliance with College insurance procedures.

### **Gift Certificates (Rev: 6/21)**

Gift certificates/gift cards are a form of compensation. Per IRS regulations and regardless of amount, gift cards are taxable to the recipient and must be reported as income to the IRS. In addition, because the IRS considers them to be cash equivalents (IRS Publication 15-B), there is no de minimis value.

Gift certificates/gifts cards are generally not allowed for prizes, awards or for payment of services. With prior approval from the Business Office, gift certificates/gift cards may be used under the following circumstances:

- Prior written permission must be requested and approved by the Business Office and tracked by the Chief Financial Officer.
- The Gift Certificate/Gift Card Recipient Form must be completed and submitted to the Business Office.
- If a gift certificate/gift card is given to a student or a non-employee a W-9 must be completed. The department issuing the gift certificate/gift card will be responsible for collecting the W-9. W-9 forms are available in the Business Office. These forms are required to be updated annually. The amount given will be reported on form 1099-MISC.
- If a gift certificate/gift card is given to an employee, the amount and name of the recipient must be reported to the business office, the amount added to the employee's W-2, and the employee and the issuing department charged for the payroll taxes associated with the gift certificate/gift card.

### **Purchasing Card Program (Rev: 5/17)**

Upon approval, an employee will be entrusted with a College of Southern Idaho Purchasing Card. This card is provided to an employee based on a need to purchase on behalf of the College

of Southern Idaho. It is not an entitlement nor reflective of title or position. The card may be revoked at any time without employee permission. As a College of Southern Idaho Purchasing Card cardholder, reconciler, or approver an employee personally agrees to the following terms:

- I understand that I will be making financial commitments on behalf of the College of Southern Idaho and will strive to obtain the best value for the College of Southern Idaho.
- I understand that under no circumstances will I use the Purchasing Card to make personal charges, either for myself or others. Using the card for personal charges could be considered misappropriation of funds to the College of Southern Idaho and could result in corrective action, up to and including termination.
- I agree that should I violate the terms of these procedures and use the Purchasing Card for personal use or gain, that I will reimburse the College of Southern Idaho within thirty
- (30) days for all charges incurred and fees related to the collection of those charges. I also understand that this could result in disciplinary action.
- The Purchasing Card is issued in my name. I will not allow any other person to use the card. I am considered responsible for any and all charges against the card.
- The Purchasing Card is property of the College of Southern Idaho. As such, I understand that I may be periodically required to comply with internal control procedures designed to protect the assets of the College of Southern Idaho. This may include being asked to produce the card to validate its existence and account number.
- If the card is lost or stolen, I will immediately notify Zions Bank and contact the Program Administrator.
- I will receive an electronic monthly statement via the internet, which will report all purchasing activity during the statement period. Since I am responsible for all charges (but not for payment) on the card, I will reconcile the statement and resolve any discrepancies by either contacting the merchant, Zions Bank, or the Program Administrator by the 10th of each month.
- I agree to surrender the Purchasing Card immediately upon termination of employment whether for retirement, voluntary, or involuntary reasons.
- I have read and will follow the College of Southern Idaho Purchasing Card Practices and Procedures. I have signed and agreed with the terms in the Cardholder User Agreement. Failure to do so could be considered as misappropriations of funds of the College of Southern Idaho and a violation of the College of Southern Idaho Board guidelines. Failure to comply with these terms may result in either revocation of my use privileges or other disciplinary action, up to and including termination.

If you have any additional questions, please contact the Purchasing Card Administrator in the Business Office.

### **Grant Accounting and Administration (Rev: 5/17)**

An approved External Funding Form must be completed and submitted to the Business Office prior to the submission/application of any grant. In order to administer and properly account for the grant, the Business Office must ensure that a system and controls are in place to properly account for grant funds. Upon acceptance or award of a grant, the Grant Manager must make an appointment to meet with the Business Office to properly set up the grant.

The Business Office is responsible for setting up accounts, entering budgets in accordance with the grant requirements, and providing accounting information to grant managers. The Business Office will bill for reimbursable grants in accordance with the funding agency requirements and CSI Business Office procedures. The Business Office will complete and submit the required financial reports.

The Grant Manager is the administrator, faculty, or staff person, sometimes referred to as the Principal Investigator, who serves as approval authority for expenditures and is responsible for the operational outcomes of the grant. All program/narrative reporting requirements and communication with the funding agency are the responsibility of the Grant Manager. Any budget modification of the original grant must be requested by the Grant Manager and provided to the Business Office in writing.

Regardless of the funding agency, all College of Southern Idaho Business Office practices will be followed. For federal funding OMB Guidance Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards available at [https://www.whitehouse.gov/omb/grants\\_docs](https://www.whitehouse.gov/omb/grants_docs) will be followed. The Grant Manager is responsible for adherence to these procedures. These include but are not limited to the following:

- Any agreements financially obligating or contracting the College of Southern Idaho must be signed by the Chief Financial Officer or the President. Grants will operate within the budgets and budget guidelines outlined in the grant agreement, while also adhering to College procedures.
- Federal grants/funding will not be used to supplant College or state funding. Additionally, other grants may flow through federal grants and have federal sources or restrictions concerning supplanting. Federal funds retain their identity regardless of the state or private agencies they may flow through and be awarded from. Any grant that supplants existing College resources must be signed off upon by the Business Office prior to submission.
- All cost share (match/in-kind/leverage) required by the funding agency must be pre-approved by the Business Office to ensure that adequate documentation exists.
- The College indirect cost rate may be used as cost share with Business Office approval.
- The General Fund requires an administrative fee unless the funding is specifically exempted by the President or Chief Financial Officer. If the indirect cost rate is used as cost share, the administrative fee may be negotiable.
- Grant expenditures will be charged to standard accounting classifications of the College - Personnel Costs, Operating Expenditures, Supplies and Capital Outlay. Budget for grants will be set up based on these classifications. Questions concerning accounting classifications and costs to be inventoried will be directed to the Business Office.

- No expenditures will be made outside the grant period without written prior approval by the funding agency and the Business Office.
- No grant funds will be expended until the service or product is received.
- Any consultant or contractual services budgeted and charged to the grant must have a specific contract outlining duties to be performed and a final after the fact report documenting that the duties were performed satisfactorily.
- Annual employment contracts will not be provided for administration, faculty, or staff whose salaries are funded by grants. It is the Grant Manager's responsibility to coordinate with the Human Resource Office in completing the necessary paperwork each year for grant-funded positions. These positions need to be re-addressed and processed each fiscal year.
- All persons with salaries funded by a grant must have a job description outlining their grant function. Any person whose salary is split between one or more funding source must complete monthly time and effort reports specifically documenting **ALL** employment hours. This includes both time spent on the grant and time spent on all other duties.
- In accordance with IRS regulations, stipends will be run through payroll. Scholarships, this includes any types of participant awards, will be run through the Financial Aid Office.
- If funds are granted and the College cannot appropriately spend the funds within the grant guidelines, the Grant Manager will notify the appropriate funding agency and the Business Office, and the funds will be returned or de-obligated.
- The Grant Manager is responsible for meeting expenditure and final reporting deadlines as specified in the grant.
- Generally, all grant fiscal reports are completed and submitted by the Business Office. For those grant managers that are granted special permission to submit the fiscal reports, these reports will need to be submitted to the Business Office for prior approval before submission. All fiscal reports will be signed by the appropriate signatory authority, which includes the Chief Financial Officer.

#### **GRANT INTERNAL CONTROL (Est: 1/14)**

CSI strives to maintain a financial management system to ensure that no one person has complete control over all aspects of any financial transaction to maintain appropriate checks and balances. Procedures are in place to segregate duties so that no one person controls the order, receipt, payment, and reconciliation of a transaction.

#### **GRANT MONITORING (Rev: 5/17)**

The expenditure of external/grant funding (particularly federally-sponsored) is closely regulated and will be monitored accordingly. The Grant Manager bears the primary responsibility for monitoring and evaluating the progress of the scope of work, programmatic goals, deliverable deadlines, project expenditures and reporting requirements. Monitoring on a monthly basis by the Grant Manager is required and includes the following:

- Ensuring that charges are allowable, allocable, and reasonable;
- Spending funds in accordance with proposed budget
- Paying personnel correctly and on time;
- Certifying effort of personnel on federally-funded projects;
- Adhering to CSI procurement and travel procedures;
- Keeping track of equipment purchased with grant funds;
- Monitoring expenditures;
- Monitoring and managing consortium members, partners, vendors and/or sub- contractors
- Tracking cost sharing;
- Filing timely interim and final progress and financial reports;
- Closing out awards within the time period specified in the award terms
- Managing federal funds in accordance with OMB Guidance Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

### **Grant Cost Allocation (Rev: 5/17)**

One of the most important aspects of external funding/grant administration is the proper expenditure of funds. Project funds may be used to defray most if not all of the costs of doing the project work. It is imperative, however, to abide by federal guidelines that specify which expenses should be listed as direct costs on awards and which should be reimbursed through indirect cost recovery. Grant Managers should be aware and review the following principles, as outlined in the OMB Guidance Part 200, which is used to determine the appropriateness (allowability) of listing an expense as a direct charge on a project award.

It is the Grant Manager's responsibility to ensure that the funding that they are managing is expended for charges that are "allowable" for the project in question. Specific guidance is provided in the OMB Guidance Part 200 - Uniform Administrative Requirements for Federal Awards, but in general an allowable cost must satisfy four conditions:

- A cost must be **reasonable**, meaning the nature and amount of the expenditure should reflect the action that a prudent person would have taken under the same circumstances.
- A cost must be **allocable & adequately documented**, meaning chargeable or assignable in that it is either incurred solely to advance the project work or has a reasonable basis for proportional assignment. Please note that items generally covered (administrative office supplies, administrative personnel, and facilities costs) by indirect cost reimbursement should not be assigned to the project. Indirect costs will be allocated using the current federally approved indirect cost rate on file in the Business Office.
- A cost must be **consistent** with procedures that apply uniformly to both federally-

financed and other activities of the College of Southern Idaho.

- A cost must be **consistently treated**, meaning through application of generally accepted accounting principles.
- A cost must not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or prior period.
- **A cost must conform to any limitations or exclusions either specific to the funding agency** or to OMB Guidance Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

An unallowable cost is any cost that fails to meet **any** of the four criteria listed above and therefore must be treated as unallowable.

### **Grant Cost Share (Match/In-Kind/Leverage) (Rev: 5/17)**

Some external/grant funding projects require CSI and/or third parties to contribute a portion of the project costs. Such contributions are known as “cost sharing” or “match”. The requirement for cost sharing or matching funds is an indication that contributions beyond those provided by the funding agency are necessary to fulfill the objectives of the project. Once included in a proposal and confirmed in its corresponding award document, cost share become a binding obligation of CSI and must be contributed towards the fulfillment of the project. When cost sharing is required, only the minimum cost share necessary to satisfy the requirement may be offered to the funding agency. Requests to offer more than the minimum cost share must be pre-approved by the Chief Financial Officer. Voluntary cost share is generally prohibited. Federal sources and other external funded projects generally cannot be used for cost sharing or matching purposes.

Cost sharing has programmatic, administrative, and financial consequences for CSI and is strongly discouraged unless required by the funding agency (typically by a statement in the program announcement). An explicit commitment to devote a percentage of effort to a project carries auditable record-keeping requirements, reduces flexibility, and has an adverse effect on the recovery of indirect costs.

All match/in-kind/leverage included and required by the funding agency must be pre-approved by the Business Office to ensure that the cost share is allowable and adequate documentation exists.

In order to be used as cost share, expenses must occur during the project period. An expense must be allowable as a direct cost to the project if it is to be used as cost share. Existing equipment and office space on any CSI owned or leased property is part of the indirect cost rate calculation, and cannot be used as cost share.

Please note: grant managers can, however, characterize the equipment as “available for the performance of the project at no direct cost to the project”.

Unrecovered indirect costs may be used as cost share with Business Office pre-approval and pre-approval of the awarding agency. Unrecovered indirect costs are the difference between the

amount which could have been charged to the award under our federally negotiated indirect cost rate and the amount actually charged to the grant.

If an employee's salary is being used as cost share, they must complete monthly time and effort reporting. The Grant Manager is responsible for collecting and reviewing the time and effort reports and submitting them to the Business Office by the 15th of each month for the previous month of reporting.

Match or mandatory cost share is the portion of the CSI contribution to the project which is required by terms of the agreement, typically noted in the Request for Proposal (RFP). Any match or mandatory cost share must be included in the proposal in order for the proposal to receive consideration by the funding agency.

Leverage or voluntary committed cost share are resources that are committed and budgeted for in a project proposal, but that are not required by the funding agency in order for the proposal to be considered. Although not required, this cost share is a binding commitment and will need to be tracked by the Grant Manager and CSI.

Voluntary uncommitted cost share are those voluntary contributions of institutional resources that are over and above mandatory or voluntary cost share. Such cost sharing is not required by the funding agency as a condition of the award and is NOT QUANTIFIED in the project budget or proposal, but is expended by CSI. An example of voluntary uncommitted cost share is “The College of Southern Idaho will provide classroom space for instruction”. This is listed in the proposal, but since there is no quantified amount listed, it is not tracked by CSI.

### **Grant Program Income (Rev: 5/17)**

Program income is *any income* directly generated by a project *during the award period*. Examples include conference fees, sale of assets purchased by project funds, fees for services when the project is providing the service, and sale of items such as books, manuals, software or videos created with project funding. Program income must be expensed on the project that generated the income. Program income will be spent as received and before further project funds are requested unless the funding agency requires a different method of distributing program income. Program income expenses carry the same restrictions as the rest of the program expenses. Any anticipated program income should ideally be estimated at the proposal state and shown as an offset to the project budget. Please note that one of the possible options for the treatment of program income is to be used as part of any cost share obligation. The Grant Manager is responsible for tracking, reporting, and appropriately expending program income generated by the project. Program income from federal projects must be managed in accordance with OMB Guidance Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and the applicable Code of Federal Regulations (45 CFR 74.24), which together set out the processes to be used in the identification, use, recording, reporting, and monitoring of program income generated by federal projects.

### **Grant Budget Controls (Est: 1/14)**

Upon award the Grant Manager and the Business Office will meet to establish a final budget for the grant project. The approved final budget will then be entered into the CSI Anthology accounting system. The Grant Manager will be responsible for monitoring the general ledger detail and trial balance on a monthly basis for budgetary control. On federal projects that span over a period of more than one year, the grant accountant will also keep a separate spreadsheet that ties to the general ledger and compares actual expenditures to budget categories. The spreadsheet will be emailed to the grant manager on a monthly basis as a cross reference and will serve as an additional budget control tool.

### **Grant Procurement/Purchasing (Rev: 5/17)**

Procurement/purchasing activities shall be administered in strict adherence with procedures established by applicable local, state, and federal laws and regulations. Purchases shall be administered in a manner that provides maximum practicable open and free competition appropriate to the type of product or service to be provided. Where possible a solicitation of a minimum of three providers is required.

All employees involved in purchasing activities must strictly adhere to the CSI Code of Conduct and must be made in the best interest of CSI. Purchases shall support project goals of cost efficiency and product/service quality, and these objectives shall be given consideration in purchasing decisions. No purchase of goods or services shall be made without proper supervisory and/or administrative approval.

All procurement decisions must be made using sound and prudent business judgment and practices.

Current procedures and forms for purchasing supplies, equipment, and services are located online under the Business Office and should be periodically reviewed for changes. It is the responsibility of the Grant Manager and/or appropriate department head to determine and ensure funds are available and properly budgeted for any proposed purchase, specify the proper account number to be charged and monitor contractor/vendor performance.

### **Grant Time and Effort Reporting (Rev: 5/17)**

The College of Southern Idaho is required by federal regulations and accounting standards to ensure that the apportionment of employee compensation accurately reflects the work performed by a CSI employee in connection with a grant project. Monthly time and effort reporting and certification is required of all employees whose salaries or a portion there-of are charged to a federal grant project. Time and effort forms and instructions are available in the Business Office. The Grant Manager is responsible for managing the time and effort reporting process and for submitting the reports to the Grant Accountant on a monthly basis.

All time and effort certification reports for the previous month are due to the Business Office by the 15th of each month for the previous month.

The Grant Manager and the Business Office will work together on reconciliation and adjusting

entries as required per the time and effort documentation.

### **Grant Equipment (Rev: 5/17)**

Equipment purchased with federal funds is defined as items that have a cost of \$10,000 or more and a useful life of one year or more. Equipment purchased with federal funds must have written prior-approval from the granting agency. Please note this process is more than just having the items listed and approved in the grant agreement. This is a formal prior-approval process established by the granting agency. The grant manager will adhere to and follow the prior approval process for each equipment item as defined by each individual funding agency.

Equipment purchased with external/grant funding other than federal funding defaults to our CSI equipment threshold and is defined as items that have a cost of \$10,000 or more with a useful life or one year or more. Generally, these equipment purchases do not require prior-approval from the funding agency and are not required to go through a formal bid process. These purchases will go through the normal CSI purchase process.

### **Grant Reimbursement (Est: 1/14)**

Unless otherwise specified in an external funding/grant agreement, all payments are requested on a cost-reimbursement basis. The CSI Business Office is authorized to request payments on a grant or contract agreement. Reimbursements are requested on a monthly basis upon the completion of month-end. Along with the Grant Manager the Business Office reviews and reconciles the general ledger report for the month for reasonableness and correctness. Correcting journal entries are completed as necessary. The Business Office invoices the appropriate amount to the appropriate funding agency using the required format. This could include mailing a hard copy invoice, requesting a draw down from an on-line system, emailing an invoice, or whatever means is required by the funding agency. A copy of the general ledger, the trial balance, and the invoice or screen prints are kept in the official grant file maintained by the Business Office. A copy of the invoice is given to the Accounts Receivable office. All payments are routed to and received by the Accounts Receivable office. Once received and receipted by the Accounts Receivable office the receipt is sent to the Business Office and attached to the invoice and associated back-up documentation and stored in the grant file.

### **Grant Fiscal Reporting (Est: 1/14)**

Most external funding/grant awards require regular reporting of expenditures, cash balances, cost share provided and program income to the funding agency. The required reports are completed and submitted to the funding agency by the Business Office unless specific permission is granted otherwise. The Business Office and Grant Manager work together to ensure all items are properly reported. If the Grant Manager has a programmatic report that requests financial data, they must work with the Business Office to ensure correctness and consistency.

All financial reporting, regardless of required format is tied to the general ledger for accurateness. Account balances are footed and back-up documentation is attached to the required report, with any discrepancies being addressed and corrected before submission. Copies of the

financial reports are housed in the permanent grant file within the Business Office. CSI operates on a modified accrual basis. Reports are submitted with the appropriate accruals and encumbrances noted. Financial reconciliation is completed on a monthly basis and reports are typically submitted on a monthly, quarterly or annual basis as required. Financial reports are signed & submitted by the authorized official as required. A final copy is sent to the Grant Manager and/or appropriate Dean as a reference.

### **Grant Close-Out (Est: 1/14)**

The last few weeks of a project period are an important time in the life cycle of an award. Expenses must be reviewed for allowability, final accrued expenses must be posted, any deficits must be cleared, and a number of reports must be filed.

The total amount of funds spent on a project must typically be reported to the funding agency within 30-90 days after the award has ended. Toward the end of a project period, the Grant Manager will need to communicate with appropriate Dean and the Business Office to ensure timely and accurate closeout of the award.

All expenses being reported as cost share must fall within the project beginning and ending dates and all documentation must be provided to the Business Office *two weeks prior to the due date for final reporting*.

Once the budget is settled, reconciled, and approved by the Grant Manager, *the Business Office will submit the final report*, which is typically due 30 (non-federal) and 90 (federal) days after the close of the grant. The final report tells the funding agency how much money was spent on the award, and commits CSI to releasing any unused funding or issuing a refund back to the funding agency. The final financial reports will be filed by the Business Office within the appropriate deadlines.

Most funding agencies require a final technical report, which is to be filed within 30-90 days of the end of the project. The particular required format is generally set forth in the terms and conditions of the award. Submission of the final technical report is the responsibility of the Grant Manager and a final copy will be submitted to the Business Office and retained in the permanent grant file until records retention deadlines have passed.

Certain funding agencies require a final property/inventory report. In most cases the equipment or property acquired with project funds vests with CSI, however, in some cases title remains with the funding agency and a determination must be made as to the disposition of these items upon completion of the work. The Business Office will work the Grant Manager to complete any required reporting and to request a determination for final disposition if necessary.

The Business Office will complete any additional financial reporting required by the funding agency as part of a required close-out process. All financial reporting will be submitted within the funding agencies required time-lines.

### **Grant Records Retention (Est: 1/14; Rev: 9/14)**

All hard copy external funding /grants financial and programmatic files are housed in the permanent grant file within the Business Office for two fiscal years. The files are then transferred to an offsite secure location where the records are filed by fiscal year for a period up to 7 years beyond the end of the final fiscal year in which the grant activity ended. The files are destroyed when they reach the 7-year mark. Electronic or on-line records are kept indefinitely. If any litigation, claim, or audit is started before the expiration of the 7-year period, the records shall be retained until all litigation, claims or audit findings involving the records have been resolved and final action taken.

It is the responsibility of the Grant Manager to forward all programmatic files to the Business Office upon completion of the grant.

### **Grant External Audit (Est: 1/14)**

Organization-wide or program specific audits must be conducted under the auspices of OMB Circular A-133, which implements the Single Audit Act, when total federal expenditures are \$500,000 or more for an organizational year. CSI's A-133 audit is conducted on an annual basis during the month of August. Generally, the audit report is presented to the CSI Board of Trustees during the October meeting of each year. Copies of the audit are disbursed to the appropriate agencies upon Board approval.

### **Allegations of Fraud, Program Abuse, and Criminal Conduct – Incident Reporting (Rev: 5/17)**

The detection and prevention of fraud and abuse are of the highest priority. The College of Southern Idaho requires all employees to act in accordance with state, federal and local laws and regulations. Employees are expected to be of high moral character and utilize judgment to avoid even the appearance of impropriety.

All known instances of suspected or actual fraud, abuse or criminal conduct will be properly investigated and documented. All violations will be reported to the Chief Financial Officer or the Director of Budgeting and Accounting. Instances of fraud or abuse will be brought to the immediate attention of the Chief Financial Officer, Director of Budgeting and Accounting, or the President. External independent auditors may be brought in to investigate any issue at the discretion of the President or the Board of Trustees.

Federal funding guidelines require an additional level of reporting for allegations of fraud, program abuse or criminal conduct involving grantees receiving federal funds. Grant recipients must immediately document allegations, suspicions and complaints involving possible fraud, program abuse, misapplication of funds, gross mismanagement, and any other incidents of known or suspected criminal or other serious activities using The Incident Report (IR) form (OIG 1.156). In addition, situations involving imminent health or safety concerns, or the imminent loss of funds exceeding an amount larger than \$50,000 are considered emergencies and must immediately be reported to the Office of Inspector General (OIG) and the Office of Financial and

Administrative Management (OFAM) by telephone and followed up with a written report in the form of an IR, no later than one working day after the telephone report.

Hotline complaints concerning federally funded projects can be sent directly to the Complaints Analysis Office, Office of Inspector General, 200 Constitution Avenue, N.W., Room S-5506, Washington, D C 20210. They can be telephoned to the OIG on the Toll Free Hotline at 1-800-347-3756 or they can be emailed to [hotline@oig.dol.gov](mailto:hotline@oig.dol.gov). The OIG Hotline should not be used for resolving employee grievances, Equal Employment Opportunity complaints, labor disputes, or other personnel concerns.

### **The Transparency Act (Est: 1/14)**

The Federal Funding Accountability and Transparency Act (FFATA) is intended to empower every American with the ability to hold the government accountable for each spending decision. FFATA legislation requires information on federal awards to be made available to the public via a single, searchable website, which is [www.USASpending.gov](http://www.USASpending.gov).

*2 CFR Part 170 Subpart A* requires recipients of federal awards to report sub-award and executive compensation information and place of performance for certain projects. CSI must report each action that obligates \$25,000 or more in federal funds and is not determined exempt at <http://www.frs.gov>.

CSI must report total compensation for each of our five most highly compensated executives, for the preceding completed fiscal year if - 1) 80 percent or more of gross annual revenues is in federal awards, loans, grants; and 2) \$25,000,000 or more of annual gross revenues is from federal awards; and 3) the public does not have access to information about the compensation of the senior executives of the entity through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934.

For additional guidance please see *2 CFR Part 170*. The Business Office will be responsible for reporting information under FFATA when required.

### **Billing Procedures (Rev: 5/17)**

In order to remain consistent in billing format and to allow for funds to be deposited in a timely manner, we are requiring all invoices not generated in the Business Office to adhere to the guidelines listed below.

#### Invoice Number

- All invoices sent off campus are to be assigned an Invoice number. The invoice number will have three (3) parts, the first being the phone extension of the person sending the invoice, then the date, and lastly the invoice number for that date.
- For example, the first invoice of the day from the Business Office would have an invoice number of 6204-0415-01 and your eleventh billing of the day would be 6204-0415-11.

An invoice from HSHS may be 6701-0415-01. An invoice from GED may be 6534-0415-01

- If there is already an invoice numbering system in place that cannot be changed such as Penske, Freightliner and room reservations (only Facilities Use Coordinator), please let the Business Office know what that system is and we will see if we can work with it.

#### Remittance Information

- All invoices from the College of Southern Idaho must include the following remittance information:
  - Please include copy of invoice with payment and mail to:

College of Southern Idaho  
Business Office  
PO Box 1238  
Twin Falls ID 83303-1238
  - Payments are not to be directed to an individual or an individual department other than the Business Office.

#### Business Office Notification

- At the time an invoice is ready to be mailed, a copy will need to be made and sent or emailed to the Business Office ([accountsreceivable@csi.edu](mailto:accountsreceivable@csi.edu)).
- The Business Office copy must include the fund, department and revenue account number where the funds are to be receipted.
- This must be listed in fund/acct/dept order; i.e., 100-4650-00040.
- When the payment is received it will be deposited into the dept/revenue acct specified and the person who originated the invoice will be mailed a receipt.
- All funds that cannot be matched up to an invoice in the Business Office will be deposited into general fund miscellaneous revenue until the time that it can be shown that the funds belong elsewhere. Should this happen, it will become the responsibility of the individual having sent the invoice to provide copies of billing with all the necessary information to the Business Office in order to have funds moved to the proper revenue account.

#### Personal Business

All checks received by the mailroom will be forwarded to the Business Office, opened, restrictively endorsed, and deposited in CSI accounts. Personal checks are not to be mailed to CSI. Personal reimbursements must be made payable only to the employee (CSI name should not be included anywhere on the check) and must be mailed to the employee's home address or post office box.

## **Student Payment (Rev: 1/11)**

Payment for classes is due at the time of registration or at assigned payment due dates for classes starting in the fall, spring and summer sessions. Payment for Flex Start and all other classes is due at the time of registration. The College offers a payment plan through Nelnet for students to spread payment out over a two or three-month period. Students who have a balance due on their payment plan will not be allowed to register for classes until the balance is paid in full.

Students who do not abide by the terms in the payment plan will have a hold put on their records, will still owe the full amount of the balance and are subject to being turned over to a collection agency. These terms and conditions are stated in the payment plan.

First time full-time students awaiting 30-day loans must either pay or fill out a payment plan prior to the payment due date. Payment Plans for students on 30-day loans will not be charged a payment plan set up fee.

Students who owe the College money or have any type of Business Office hold on their account will not be allowed to register for classes. Additionally, students who do not pay funds owed to the College will receive a letter at their current address (as per the CSI Records Office) advising them that they have 30 days to plan for payment or their account will be turned over to a collection agency.

## **Dormitory Housing Payment Procedures (Rev: 1/26)**

An application for Eagle Hall (residence hall/dormitory) housing is considered complete when both the application has been submitted and \$150 security deposit has been paid. The preferred method for paying the security deposit is by logging in to MyCSI, navigating to the self-service portal, finances, my account, and submitting a payment through Nelnet.

If a student decides to cancel their application, the deadline to request a refund for the security deposit, by semester, is as follows:

- Fall term - July 1st
- Spring term - December 1st
- Summer term - May 1st

Students that have not made the \$150 security deposit AND submitted a completed application will not be considered for housing.

### **Processing Housing Agreements**

- Housing charges will be added approximately two (2) weeks prior to the term start date.
- Applications received without a meal plan circled will automatically have a 150-meal plan added.
- No student or student athlete will be checked into the dormitory or allowed to stay in the dorm without a completed housing application and security deposit paid.

## Dorm Account Payments and Due Dates

- Payments may be made online through MyCSI, Eagle Central, or Business Office
- Student account balances are due in full on the second Friday of the term for fall and spring terms, and the first Friday of the summer term. Should a student account balance remain after this date, the student will be dropped from classes, a hold placed on the student's meal plan, and the student will be subject to removal from housing.
- The College reserves the right to turn all unpaid accounts over to collection.

## Room and Board Changes

- Changes to residential meal plans may be made by the second Friday of the term through eRezlife, our housing site. No changes will be made to residential meal plans after this time; however, additional meals may be purchased at any time by contacting Sodexo Food Service.
- Students switching from a double room to a single room will be responsible for paying the price difference at the time of the change.

## Payment Plans

- Payment plans may be initiated through Nelnet. A new payment plan and \$30 processing fee are necessary each semester.
- When initiating a payment plan, one-third (1/3) of the account balance plus the \$30 processing fee is due immediately.

## Athletes

All students in the Athletic program must adhere to the above procedures:

- Housing applications and security deposits must be turned in by the due dates listed.
- It is the coaches' responsibility to make sure all housing agreements are turned in for students for whom rooms are being held.
- The coach must also provide the financial aid office with a complete scholarship list at least 1 week prior to the start of the term.
- Any student athlete brought in mid semester must submit a completed housing application and full security deposit before they will be assigned a room. Fees will be due immediately.

## Financial Aid Stipend/Credit Balance Disbursement Process (Rev: 6/21)

All financial aid credit balances and stipends are distributed through Nelnet. Students are given the option of having funds electronically deposited to their bank account. If no refund preference is selected a paper check will be mailed to the student from Nelnet.

## **BUSINESS OFFICE FINANCIAL AID (Rev: 6/21)**

The Financial Aid Office disburses, through the Business Office, millions of dollars of scholarships and grants to thousands of students each year. As a result of this high volume of transactions, it is sometimes necessary for the Financial Aid Office to make special awards, issue waivers, or request adjustments or refunds to various federal and state entities due to issues arising through the reconciliation process.

## **Cashiering (Rev: 5/17)**

All persons collecting funds on behalf of the College must be approved by the Chief Financial Officer. The Business Office will provide training for staff collecting funds and review policies relating to the handling of funds. Supervisors will notify the Business Office of their intent to have an employee collect funds. The employee will be scheduled by the supervisor for training with the Business Office. When training is completed, the Business Office will advise the supervisor and the employee will be authorized to collect funds.

The following directives apply to cashiering:

- Procedures outlined in the Business Office Accounts Receivable Training Guide are to be followed. Any exceptions must be approved by the Business Office.
- All club deposits must be made to the Student Affairs Office by the club advisor. Students may have responsibility for collecting, counting and managing funds only when under the direct supervision of the club advisor or another full-time regular CSI employee. Students are not to be put into the direct chain of custody during funds transportation.
- The club deposits must be accompanied by a Club Deposit Form that is properly completed, dated and signed.
- All club deposits will be counted upon receipt in the presence of the club advisor or CSI employee.
- The amount of the deposit will be confirmed with signatures of the Student Affairs representative, and club advisor on the deposit form.
- All deposits will be taken to the Business Office. Money must not be held by club advisors or officers.
- For night deposit procedures see Collection of Funds and Deposit.
- Checks are to be taken for the amount of the bill only. Checks for over the amount of purchase or donation will not have cash returned. If a refund is due, the refund process will be utilized.
- Third party checks will not be accepted.
- Questionable or unusual transactions must be cleared through the Business Office.

## **Collection of Funds and Deposits (Rev: 5/17)**

From a customer service standpoint, and out of necessity, cash and checks are collected at locations throughout campus and the outreach centers. Money is collected for everything from fund raising events to tuition and fees.

All funds must be forwarded to the Business Office for deposit by the end of the day. Regardless

of the amount collected, a deposit must be made daily. All deposits will be signed in when received in the Business Office.

If an event is to be held at night or on a weekend after the Business Office is closed, bank lock bags are available from the Business Office. Lock bags are to be dropped off in the Business Office lockbox in the Taylor Building outside of the Business Office and picked up the following workday to be counted and deposited. If lock bags are needed, the Business Office must be notified at least two days prior to the event to ensure lock bags are available. If Security is needed as an escort to the Business Office drop box after an event, the supervisor must make arrangements with Security to provide this service.

The counting of funds and transfer of funds must have a clear custodial trail. Upon close out or the end of the day, funds must be counted, sealed, signed for and secured in a College approved safe. If a separate person is completing the deposit for collected funds, they must first count the funds and verify they are receiving the amount certified by the previous person.

Money is to be counted and deposited by CSI employees only. Student club advisors are responsible for ensuring all student funds are deposited. Students may count or handle money only under the direct supervision of an advisor or CSI employee. In all cases, the advisor remains accountable. Students will not be put in the custody chain for deposits or counting funds.

This applies to all funds that are accepted by the College regardless of source or purpose. Deposits must be made in full. In no case can expenses be netted or taken from the deposit. All expenditures must run through the normal disbursement request process with appropriate documentation and authorizations. Under no circumstances will cash be traded for any type of check or expenses paid from cash collected.

### **Lock Bag Check-Out Procedure (Rev: 5/17)**

The following form is available in the Business Office and is to be used for funds collected at night, weekends, or after regular business hours. Lock bags are required in accordance with the Collection of Funds and Deposit.

All funds collected after hours must be dropped in the lock box at the Business Office in the Taylor Building. At no time will a student be put in the custody chain for deposits or counting funds - this is the full responsibility of the advisor or employee.

Students may count or handle money only under the direct supervision of a CSI employee. This person is generally a club advisor, but the supervision may be delegated to an authorized CSI employee upon approval by the Dean of Students and the Business Office.

Night drop items will be collected the next regular working day. Club deposit bags are to be taken to Student Affairs. All other deposit bags are not to be taken from the Business Office. Lock box keys are due in the Business Office by 4 p.m. on the next regular business day.

### **College of Southern Idaho Foundation Funds (Rev: 5/17)**

The College of Southern Idaho Foundation is a 501(c) 3 that is a legal separate entity from the College of Southern Idaho. The College strongly encourages all donations on behalf of the College be deposited with or directed to the College of Southern Idaho Foundation.

In certain circumstances, even with the extensive efforts of the CSI Foundation to get donors to make checks out to the CSI Foundation, donors make checks out intended for the CSI Foundation to CSI. In these instances, the CSI Foundation brings the check to the CSI Business Office. The CSI Business Office evaluates the circumstances concerning these checks. If it is determined the donor truly intended for the funds to go to the CSI Foundation, the Chief Financial Officer or the Director of Budgeting and Accounting will endorse the check over to the CSI Foundation. A copy of each of these checks will be made and kept on file in the Business Office. The College of Southern Idaho will not issue checks payable to the College of Southern Idaho Foundation without specific authorization from the Business Office.

### **Facilities Use Insurance (Rev: 1/11)**

As part of its community service mission, the college rents facilities to numerous individuals, groups, organizations and businesses. Liability insurance in the amount of \$1,000,000 listing the College of Southern Idaho as an additional insured is required for any business entity, public entity or organization charging admission or conducting a commercial activity in the facility. Individuals or individuals representing non-business groups renting facilities will be required to sign a release of liability form agreeing to hold harmless and indemnify the College from any and all liability claims arising from the use of the facility. These individuals will be required to purchase a separate commercial liability policy unless, in the judgment of the Chief Financial Officer, the proposed use of the building does not signify a liability risk. In these cases, a specific waiver of liability insurance must be requested through the facilities use request.

Nationally recognized non-profit groups will be required to provide a certificate of liability insurance when using CSI facilities. The insurance requirement for local non-profit organizations, unincorporated local clubs or loosely formed groups may be waived if the use and event are determined to be a public service or benefit to the community. In all cases, the person requesting use of the facility must agree to hold the College harmless from any and all liability claims arising from the use of college facilities.

### **Insurance/Accident Reporting (Rev: 6/21)**

All CSI related injuries are to be reported via the "Report a Concern" link on the main page of the CSI Website. This should occur as soon as practicable after the injury. The Campus Safety Department will, when necessary, investigate the injury and the results of the investigation will be coordinated with the Business Office and the Human Resources Department.

The College of Southern Idaho has insurance through the Idaho Counties Risk Management Program (ICRMP). All insurance claims are managed through the Business Office.

If a student or employee is injured or becomes seriously ill for any reason while at work, CSI employees are to utilize their best judgment in providing for the safety and care of the student or employee. This includes, but is not limited to, calling for an ambulance, calling Campus Safety, and assisting the student in caring for the injury.

### **Inventory (Rev: 5/17)**

The inventory threshold for the College of Southern Idaho (CSI) is set at \$5,000. At the discretion of administration, other items may be assigned an inventory tag based upon their risk of loss.

The college inventory system is made up of a computer database containing the date of purchase, value, fund-department-account where the item was charged and location. The system is audited each year by the college's independent auditors in determining compliance with generally accepted accounting principles.

Items with inventory tags must have an "Inventory Change Form" filled out when they are moved to different locations, sold or at the time of disposal. We have to update our computer system to accurately portray items in a specific location for both insurance and audit compliance. Our auditors may pick items from our inventory listing and go to the location listed to verify the equipment exists and is in the proper location.

Inventory records for equipment items over \$5,000 that are acquired with federal funds shall include all of the following:

- A description of the equipment.
- Manufacturer's serial number, model number, or other identification number.
- Source of equipment, including the award number.
- Whether title vests with CSI or the federal government
- Acquisition date or date received and cost.
- Information from which one can calculate the percentage of federal participation in the cost.
- Location and condition of the equipment and date the information was reported.
- Unit acquisition cost.
- Disposition data, including the date of disposal and sales price or method used to determine fair market value.
- Equipment owned by the federal government shall be identified to indicate as such.
- A physical inventory of federal equipment shall be taken and the results reconciled with equipment records at least once every two years.

Surplus property must be disposed of in accordance with Idaho Code section 33-601 section 4. Except for items with a value of less than \$500, a formal advertising/appraisal/auction process must be used to dispose of surplus equipment. All disposals of inventory items must go through the Maintenance Department, and a Work Order must be completed for each inventory disposal.

## **Equipment Use and Disposition (Est: 2/14)**

Title to property and equipment acquired with general fund, state, local and federal funds and held by the College of Southern Idaho (CSI) shall vest with CSI. As a general rule, property and equipment purchased by CSI is utilized within a designated program and used well beyond the useful life. Property and equipment that is no longer being used in the designated program can be transferred to another approved department with Business Office approval. Property and equipment purchased with federal funds are subject to special conditions, set forth as follows.

CSI shall not use equipment acquired with federal funds to provide services to non-federal outside organizations for a fee that is less than private companies charge for equivalent services.

CSI shall use the federal equipment in the program for which it was acquired as long as needed, whether or not the program continues to be supported by federal funds and shall not encumber the property without proper federal approval.

When federal equipment is no longer needed for the original program, CSI shall use the equipment in connection with other federally sponsored activities in the following order of priority:

Activities sponsored by the granting agency which funded the original purchase.

Activities sponsored by other federal awarding agencies.

During the time that equipment is used on the program for which it was acquired, CSI shall make it available for use on other programs if such other use will not interfere with the work on the program for which the equipment was originally acquired. First preference shall be given to programs funded by the sponsoring funding agency that financed the equipment; second preference shall be given to programs funded by other federal awarding agencies. User charges shall be treated as program income.

When acquiring replacement equipment, CSI may use the federal equipment to be replaced as trade-in or sell the equipment and use the proceeds to offset the costs of the replacement equipment with the appropriate Business Office approval and federal grant officer approval.

If it is determined that certain property and equipment is no longer needed at CSI, determined to be obsolete, or requires disposal; said property and equipment becomes classed as surplus property. For disposal of surplus property please contact the Maintenance Department.

Surplus property purchased with general fund, state or local funds must be disposed of in accordance with Idaho Code section 33-601 section 4. Except for items with a value of less than \$500, a formal advertising/appraisal/auction process must be used to dispose of surplus equipment. All disposals of inventory items must go through the Maintenance Department and a Work Order must be completed for each inventory disposal.

Surplus property purchased with federal funds falls under different federal guidelines for disposal. The Department Chair or Program Manager will work with the Business Office and the Maintenance Department on proper disposal procedures. Upon receiving Business Office

approval, the surplus federal equipment may be disposed of or used for other activities in accordance with the following standards:

For equipment with a current per unit fair market value of \$5,000 or more, CSI may retain the equipment for other uses provided that compensation is made to original federal agency. If CSI has no need for the equipment, CSI shall request disposition instructions from the federal agency.

If so instructed or if disposition instructions are not issued within 120 calendar days after CSI's request, CSI shall sell the equipment and submit the proceeds to the federal agency.

### **Annual and Internal Audit (Rev: 1/07)**

The College of Southern Idaho Board of Trustees will evaluate recommendations by the Chief Financial Officer concerning the selection of external auditors to perform the College's annual fiscal audit.

The Board is provided funds in the administrative budget to hire external auditors to perform internal audits on areas selected by the Chief Financial Officer, President or Board. Examples of these audit areas may be but are not limited to the area of cash management, receivables, internal control, purchasing cards, inventory management, payment procedures, refund procedures, program reviews, grant management, grantees, departmental reviews, etc.

Auditors will report directly to the Board of Trustees concerning any issues that may arise during an audit. The function of the Chief Financial Officer and Business Office will be limited to providing all requested information to auditors and assisting auditors in their evaluation of the fiscal operations of the College.

### **Main Campus Housing and Food Service (Rev: 8/11)**

All housing requests for events on the main campus will be requested through and coordinated by the Dean of Students. In the event that dormitory housing is not available or not suitable, the Dean of Students will arrange for housing in college apartments or private apartments if available. To the maximum extent possible, college housing will be filled prior to utilizing non-college owned housing.

All food service for the main campus will be provided by the college's contracted food service provider on a first right of refusal basis. This includes all food service for organizations using college facilities, all camps, seminars, or other events. If an agreement upon price, menu, location, or time cannot be reached with college's food service provider, the use of an outside vendor for food service may be requested through the Business Office.

The outside contractor must have a valid license from the Health Department, liability insurance of \$1,000,000 listing the college as an additional insured, an Idaho workmen's compensation policy and properly trained food service workers. A commission on gross sales to be paid to the college will also be required. All agreements for the use of outside food service providers on the

main campus must be prior approved in writing by the Chief Financial Officer or, in his/her absence, the Director of Budgeting and Accounting.

Student clubs and organizations will work with the Dean of Students who will approve and coordinate meal events put on by students for fundraisers or as cultural events. The Dean of Students will work with the campus food service provider to ensure food quality, food safety, and food handling procedures are in compliance with Health Department requirements. The Dean of Students will also ensure there are no duplicating or competing events between clubs or between clubs and our contracted food service provider.

### **Cash Management (Est: 1/14)**

CSI strives to maintain a cash management system to ensure that no one person has complete control over all aspects of any cash transaction to maintain appropriate checks and balances. Procedures are in place to segregate duties so that no one person controls the order, receipt, payment, and reconciliation of a transaction.

### **Petty Cash (Est: 1/14)**

Petty cash reimbursement is available in the Business Office for employee reimbursement up to \$25. Meals are not allowed to be reimbursed with petty cash. Employee must complete the petty cash form listing the date, description of items, account number to be charged and amount. A detailed original receipt must be attached to the form. Signature by the employee and a Business Office employee is required. Generally, employees are limited to once-a-week reimbursement.

The internal petty cash fund is reimbursed as necessary but once a month at a minimum up to \$200. The Accounts Receivable office requests replenishment of the petty cash fund through the Accounts Payable office and a check issued. The check is then cashed out of the Business Office safe or at the appropriate banking institution and the fund are replenished. Petty cash is stored in the locked safe at all times.

### **Bank Reconciliation (Rev: 6/21)**

The CSI bank accounts are monitored on-line on a daily basis by the CSI Bank Accountant. The CSI bank reconciliation is completed on a monthly basis. Due to the size and complexity of the bank account there are two different employees that reconcile and oversee the bank reconciliation. Outstanding check and unclaimed property are reconciled and monitored as part of this monthly process. Once the bank reconciliation is complete, it is signed off and approved by the Directory of Budgeting and Accounting or the Staff Accountant. The Chief Financial Officer and the Director of Budgeting and Accounting are the authorized signature on all CSI bank accounts and checks.

### **Voided Checks (Rev: 6/21)**

Once it is determined that a check needs to be voided, the check is forwarded to the Business Office and once it is physically present it is voided. The checks are marked void with a stamp

across the signature and the address line. The void checks are stored in the Business Office and filed by number. Once the fiscal year ends they are stored in a secure off-site location by fiscal year and marked with a destroy date of 7 years after the end of the fiscal year.

If the check to be voided is not in the possession of the Business Office, it is determined if the check has cleared the bank account. If it has not cleared, a stop payment is issued for the term of one year. If the check has cleared, the vendor is contacted by the appropriate staff member and a copy of the check front and back is presented. If it determined that a check needs to be re-issued it will be re-issued within 30 days within the date of the original check.

### **Gifts, Prizes, Awards, Clothing and Incentives (Rev: 6/21)**

**Purpose:** This sets forth CSI's requirements and expectations for the use of College funds to purchase gifts, prizes, awards, clothing and incentives presented on behalf of CSI. This also provides guidance regarding the tax reporting requirements to remain in compliance with the Internal Revenue Service (IRS). In accordance with the IRS regulations a gift, prize, award, clothing item and incentive are taxable to individuals unless a specific exemption applies.

**Scope:** Applies to all CSI employees purchasing and presenting gifts, prizes, awards, clothing and incentives on behalf of CSI. This also applies to non-CSI personnel and students who may purchase and present gifts, prizes, awards, clothing and incentives on behalf of CSI and are utilizing funds provided by CSI for such purposes.

**Responsible Party:** Chief Financial Officer

#### Definitions

**Non-Cash Items:** A gift of property (a tangible item). Gift certificates and gift cards are not considered non-cash items.

**De Minimis Fringe:** A non-cash gift, prize, award or incentive that is so small that accounting for it would be unreasonable or administratively impractical. De Minimis fringe benefits are not taxable to the recipient. De Minimis gifts, prizes, awards, clothing and incentives may only be provided on an occasional basis and must be \$50 or less. Cash awards, gift cards and gift certificates are never considered de Minimis.

Examples of “de Minimis fringe benefits” include the following; occasional group meals or picnics, occasional snacks, coffee, doughnuts, or soft drinks, non-cash holiday gifts with a low fair market value, occasional tickets for entertainment events, and flowers for special circumstances (on account of illness, outstanding performance or family crisis). Occasional is defined by the IRS as once or twice a year.

**Gift:** A cash or non-cash item given as a gesture of goodwill, appreciation or in recognition of or in connection with a holiday season or some other purpose not specifically related to regular job performance.

**Prize:** A cash or non-cash item given at random or as a result of chance and not directly related to job performance. Examples include door prizes and free raffles at College sponsored events. A raffle where tickets must be purchased for an opportunity to win is considered gambling and has special IRS reporting requirements. Please contact the Business Office for additional details on these types of raffles.

**Award:** A cash or non-cash item given to show thanks, support, goodwill or recognition of an outstanding accomplishment. Cash and non-cash items could be given in recognition of achievement in education, teaching, retirement or other job performance related activity including length of service milestones.

**Incentive:** A cash or non-cash item given to encourage participation in a CSI sponsored activity such as a survey or presentation.

**Marketing and Promotional Items:** Marketing and promotional items bearing the CSI logo are not considered gifts, prizes, awards or incentives when they are of nominal value. The rules for promotional gifts are as follows; prior-approval from the Chief Financial Officer or the Director of Budgeting and Accounting is required, each item must be worth \$15 or less, items must be marked clearly and permanently with the CSI logo and items must be part of a collection of identical pieces that you give out widely.

**Employee Clothing Allowance:** A pre-determined amount given to a select group of employees as part of their annual contract negotiation to purchase clothing required for their job. This amount is a one-time payment processed through payroll and will be taxable to the employee. The employee will personally purchase required clothing with this allowance.

**Exclusions:** Financial aid awards and grants to students are not considered gifts, prizes, awards or incentives. Awards to students that are related to academic performance are considered financial aid. However, in certain circumstances, gifts, prizes, awards or incentives must be reported to the Financial Aid Office.

Statement: CSI understands the need to recognize the dedication, achievement and participation of our employees, board members, students and community members to the extent the expense is reasonable, has a documented business purpose and supports the mission of CSI. The expense may not be lavish or extravagant and must comply with any funding source restrictions. Such recognition may be in the form of non-cash gifts, prizes, awards and incentives. Non-cash gifts, prizes, awards and incentives are limited to \$50 or less per recipient. All cash, gift cards, and gift certificates regardless of amount, along with non-cash gifts, prizes, awards and incentives valued at more than \$50, are considered compensation subject to federal, state and employment tax withholding. In very rare cases, cash, gift cards, gift certificates, along with non-cash gifts, prizes, awards, and incentives valued over \$50, may be allowed if pre-approved by the President and tracked by the Business Office.

CSI will reimburse or pay the cost of gifts, prizes, awards and incentives with documentation of prior-approval of the Chief Financial Officer or the Director of Budgeting and Accounting and

once the appropriate paperwork has been submitted to the Business Office.

The President of the College, the Chief Financial Officer and the Director of Budgeting and Accounting have the right to grant exceptions.

## Procedures

**Overview:** Upon departmental approval, all gift, prize, award, clothing and incentive purchases require the prior-approval of the Chief Financial Officer or Director of Budgeting and Accounting.

Prior-approval consists of the requestor sending an email to the Chief Financial Officer or Director of Budgeting and Accounting asking for permission to purchase the gifts, prizes, awards, clothing, incentives or marketing items. The email will need to include the intended business purpose for the request, the date the items are needed, the intended recipient(s), a description of each item to be purchased and the estimated cost of each item.

If approved, the requestor will receive instruction from the Business Office on purchasing the item(s) depending on the specific circumstance. The Business Office will guide the requestor concerning the required forms and documentation for the purchase.

A requestor receiving prior approval to purchase a non-cash gift, prize, award, clothing item or incentive valued at \$50 or less will need to complete the reimbursement/payment process, attach the itemized receipt/invoice, attach the prior approval email and submit to the Business Office for processing and payment.

A requestor receiving prior-approval to purchase a non-cash gift, prize, award, clothing item or incentive valued at more than \$50 will need to complete the request for payment form, attach the itemized receipt/invoice, complete and attach the Gifts/Prizes/Awards/ Incentives form, complete and attach a W-9 form for non-employees, attach the prior approval email and submit to the Business Office for processing and payment. This will be treated as a taxable transaction to the recipient and/or employee.

To facilitate this process, we recommend working closely with the Business Office with any questions, having blank Gift/Prizes/Awards/Incentives forms and blank W-9 forms available for the recipients to complete and sign at the time they pick up their gift, prize, award or incentive. These forms are available in the Business Office. These requests will not be reimbursed or paid until all the necessary forms and documentation are completed and submitted to the Business Office.

## Additional Guidelines

These additional guidelines are provided to help clarify and guide gift, prize, award, clothing and incentive purchases.

If a non-employee or student has been a CSI employee in any capacity during the current calendar year, they will be treated as a CSI employee for gift, prize, awards, clothing and

incentives purposes.

The following items must be pre-approved by the Chief Financial Officer or Director of Budgeting and Accounting or designee listed.

**Retirement/Length of Service/Safety Awards** - Non-cash awards can be given in recognition for an employee's service upon retiring from his/her position, length of service and safety achievement. Non-cash retirement gifts must be requested and pre-approved through the Human Resource Office.

**Length of service awards** can only be given every 5 years, must be part of a meaningful presentation and meet IRS limitations on the amount of the award. These awards must be pre-approved by the Chief Financial Officer or the Director of Budgeting and Accounting and the Human Resource Office.

**Appreciation or Recognition Awards** - Non-cash awards valued at \$50 or less can be given as an acknowledgement for work or CSI related accomplishments. Employee recognition awards are intended to be occasional.

**Door Prizes** - Non-cash door prizes valued at \$50 or less can be given to encourage participation in a CSI sponsored event.

**Program Incentives** - Non-cash program incentives valued at \$50 or less can be given to encourage participation in surveys, questionnaires and CSI sponsored events.

**Speaker, Presenters or Program Volunteer Gifts** - Non-cash gifts valued at \$50 or less may be given to individuals who provide special services to the College such as guest speakers, student mentors, workshop presenters and program volunteers.

**Bereavement or Serious Illness** - A non-cash token of sympathy, such as flowers, may be given in the event of death or illness of an employee, student, friend of CSI or a member of his or her family or household. These items must be requested through the President's Office.

**Clothing Prizes/Incentives** - CSI will reimburse or pay for clothing items valued at \$50 or less that are purchased as door prizes or program incentives for CSI sponsored activities. Clothing prizes/incentives are intended to be occasional. Clothing prizes and incentives must be pre-approved by the Chief Financial Officer or the Director of Budgeting and Accounting.

**Special Event Clothing** - CSI will reimburse or pay for occasional special event clothing (t-shirts) that identifies employees, students or volunteers as special event management for CSI sponsored activities. Special event management needs to go beyond just being a part of an event or being a member of the department hosting the event, they need to be involved in managing the event and/or directing participants. Special event clothing is limited to one item per person not to exceed \$15 and must be pre-approved by the Chief Financial Officer or the Director of Budgeting and Accounting.

**Employee Clothing** - As a general rule, CSI does not purchase clothing for CSI staff. As per IRS guidelines clothing or uniforms are excluded from wages of an employee if they are specifically required as a condition of employment AND are not worn or adaptable for everyday use. CSI will reimburse or pay for clothing that consists of a uniform that cannot be worn outside of their job such as safety equipment and security uniforms. All uniform purchases must be pre-approved by the Chief Financial Officer or the Director of Budgeting and Accounting.

CSI may provide a taxable allowance for clothing where an employee's primary function meets one or more of the following criteria:

- Their primary function is to continuously promote the College to the public.
- They are directly involved in student recruitment on a continuous basis.
- They have a presence on campus that requires them to continuously be in contact with students at various campus locations.

Positions that MAY meet this criterion include: Admissions, Early College (Transition Coordinators and Dual Credit), Recruiters, Athletic Coaches and Alumni positions.

The approved positions and amount of the taxable allowance within these areas will be determined as part of the annual contract negotiation process with final approval by the Chief Financial Officer or the Director of Budgeting and Accounting. The taxable allowance will be negotiated on an annual basis and will be processed as a one-time payment through payroll. Employees who receive an annual clothing allowance will be responsible to purchase their required clothing. The expense will not run through CSI. The clothing should be purchased through an approved vendor and must meet CSI's logo requirements. Please refer to CSI's Visual Identity Guide for logo requirements.

**Club/Student Activities Clothing** - CSI will reimburse or pay for club/student activities clothing valued at \$50 or less for students participating in club activities, competitions or student government activities if the request is included in the approved club/student organization annual budget and has been pre-approved by the Dean of Students and the Chief Financial Officer or the Director of Budgeting and Accounting. The Club Advisor and CSI staff involved in ordering and overseeing student clothing purchases must adhere to the "Employee Clothing" procedures.

Frequently Asked Questions

**Q. I work in an outreach center and have been asked to wear CSI Logo shirts at specific community events such as Chamber of Commerce events, fair events, etc. I would like to purchase three shirts with the CSI Center Specific logo to wear to specific community functions and work. Is this allowable?**

**A. This employee does not meet the criteria listed in the "Employee Clothing" procedures. They will be encouraged to wear their official CSI name tag as an identifier at these community events.**

Q. I work in the Early College program and am requesting to purchase CSI polo shirts from the

bookstore as part of my attire when I travel to high school partners. These officials have requested I wear CSI related clothing which identifies who I work for and for safety reasons. Is this allowable?

A. This employee may meet the criteria listed in the “Employee Clothing” procedures. If selected as an approved position within Early College, this employee will receive a taxable clothing allowance once a year to purchase required clothing. This expense will not run through CSI. They will receive the clothing allowance in their monthly paycheck and will be asked to purchase the required clothing through the CSI Bookstore or an approved vendor. They will also be encouraged to wear their official CSI name tag as an identifier when visiting high school partners. Only a CSI official name tag will truly identify a CSI employee as CSI apparel is commonly worn in our community.

**Q. I am requesting to give my CSI staff the same shirts we are giving students for a solar eclipse campus event. The shirts are valued at \$10. Is this allowable?**

**A. This employee does not meet the criteria listed in the “Employee Clothing” procedures. The shirts may be distributed to students, not staff unless there is an actual event they need to manage. Just being involved and wearing the shirt for the day does not constitute event management. CSI staff may personally purchase the shirts at \$10 each.**

Q. The student club I work with wants to purchase a jacket for the advisor or a CSI staff member. Is this allowable?

A. This employee does not meet the criteria listed in the “Employee Clothing” procedures.

**Q. I want to purchase shirts for my staff. Is this allowable?**

**A. As a general rule, we do not purchase clothing for staff. These employees do not meet the criteria listed in the “Employee Clothing” procedures.**

Q. We are hosting a PACE workshop and would like to raffle off a \$25 gift card to encourage participation? Is this allowable?

A. No. Per IRS guidelines, gift cards are considered cash and taxable to the recipient regardless of amount. Generally, we do not allow gift cards to be used as incentives due to income tax reporting. Requestor will be encouraged to select a non-cash prize under \$50 to raffle off as an incentive.

**Q. I have a guest speaker coming to my classes and want to give her a \$100 gift card to thank her and recognize her effort. Is this okay?**

**A. No. Per IRS guidelines a \$100 gift card would be taxable to the recipient. We would recommend paying the speaker through payroll or giving her a non-cash gift of \$50 or less.**

Q. A member of our department just lost her mother in a car accident and we would like to send flowers to the funeral home. Can we charge this to our department?

A. No. All tokens of sympathy or flowers given in the event of death or illness must be requested and paid through the President's Office.

**Q. I participated in the Wellness Challenge and won a cruise. Is this taxable?**

**A. Yes. This item is taxable to the recipient and will be added to the employees W-2 and/or a 1099G.**

### **Refreshments and Meals (Rev: 6/21)**

**Purpose:** This provides guidance for the provision of refreshments or meals at CSI functions, meetings and events.

**Scope:** Applies to the use of CSI funds where food and beverage is purchased and served for the benefit of CSI administration, staff, faculty, community members, students and/or guests.

**Responsible Party:** Chief Financial Officer

#### Definitions

**Refreshment:** A light snack or drink provided at CSI functions, events or meetings while conducting business that falls within the mission of CSI. A refreshment requires a business purpose and proper documentation. Refreshments must be occasional. Refreshments may include appetizers, food, snacks, candy, cakes, muffins, desserts, beverages and tips (limited to 18%).

**Meal:** The food and beverage eaten at one of the customary, regular occasions for consuming food during the day, such as breakfast, lunch or dinner while conducting business that falls within the mission of CSI. A meal requires a business purpose and proper documentation. Meals must be occasional. Casual meals between employees do not qualify. Meals may include appetizers, food, beverages, desserts and tips (limited to 18%).

**Per Diem:** Per diem is the amount of money that CSI will reimburse or allow for a meal while in travel status. CSI has an established individual per diem rate for breakfast, lunch and dinner. CSI follows the State of Idaho per diem rate guidelines.

**Sodexo First Right of Refusal:** CSI has a contractual obligation to utilize Sodexo for campus meal and refreshment provisions. Sodexo has the first right of refusal to provide refreshment and meal provision for campus events. Permission must be granted by Sodexo to utilize off-campus restaurants; grocery stores or other individuals to provide refreshments or meals for campus events.

**Day trips:** CSI related one-day business trips that do not require overnight lodging accommodations.

**Taxable Meal Reimbursement:** A meal reimbursement that does not meet the IRS rules to be excluded from an employee's wages. To be excludable from an employee's wages as a reimbursement, the required travel must be temporary and be substantially longer than an ordinary day's work, requiring an overnight stay or substantial sleep or rest.

Statement: CSI recognizes the importance of providing refreshments and meals for professional development meetings, trainings, student events and other gatherings that benefit the CSI community. This provides guidelines regarding the use of CSI funds for such functions and to ensure that meetings and events are conducted with fiscal responsibility and fall within IRS guidelines. Refreshment and meal expenses are allowable if the function, meeting or event is pre-approved by the appropriate Department Head or Dean/Vice President and meets CSI guidelines regarding a substantiated business purpose. Refreshment and meal expense must stay below the established limits for breakfast (\$15), lunch (\$19) and dinner (\$32). This does not apply to travel status meal expense and reimbursement or food and beverage purchased for instructional purposes.

Generally, the purchase of alcohol is prohibited. The President may approve the purchase of alcohol for instructional purposes.

Sodexo has the right of first refusal for all campus meal expense. If Sodexo is NOT providing the meal for the campus function, event or meeting *The Refreshment and Meal Form* must be signed by an authorized representative of Sodexo granting the refusal. The request will be returned to the requestor if the proper documentation is not provided. Once proper documentation is provided to the Business Office, the request will be paid. The President of the College, the Chief Financial Officer and the Director of Budgeting and Accounting have the right to grant exceptions.

Procedures

### **Refreshments and Meal Provisions**

Refreshments may be provided for functions such as meetings, trainings and student or community events at a maximum amount not to exceed the established limit for meals provided the following criteria are met:

- The function must have an agenda and/or clearly stated business purpose that falls within the mission of CSI.
- The function must be occasional and not occur on a regular basis.
- A list of attendees must be recorded for up to 25 attendees. For a group function beyond 25 attendees, a description of attendees must be recorded.
- The function must be pre-approved by the Department Head or Division Dean/Vice President.
- *The Refreshment and Meal Form* must be completed along with the appropriate documentation and submitted to Accounts Payable.

## Exceptions

Departmental employee retreats/off-campus meetings with refreshment or meal provisions may be allowed once a year per department.

Special occasion employee group meals such as the Holiday luncheon, Faculty-Staff In-Service, employee picnics, occasional coffee, doughnuts, or soft drinks are allowable as a non-taxable de minimis fringe benefit if they are infrequent and occasional (once or twice a year).

Meals MAY be provided at a meeting, training or occasion where an employee is required to work through their lunch or dinner hour for the convenience of CSI and/or formal CSI business is being conducted. This type of meal reimbursement must be occasional. This does not include meals between employees where informal casual business discussions take place. In addition, must also be satisfied.

Regular departmental employee meetings shall not qualify for refreshment or meal provisions. Departmental sponsored employee social gatherings shall not qualify for refreshment or meal provisions.

Casual meals between employees shall not qualify for refreshment or meal provisions.

Employee day trips WITHIN CSI's 100-mile radius service area shall not qualify for refreshment or meal provisions. An exception may be granted if an employee is required to work through their lunch or dinner for the convenience of CSI and/or formal CSI business is being conducted.

Employee day trips OUTSIDE CSI's 100-mile radius service area that exceed 8 hours and do not require an employee to work through their lunch hour typically do not qualify for meal reimbursement. In certain situations, an employee may request a taxable meal reimbursement not to exceed the established limits of \$15 for breakfast, \$19 for lunch and \$32 for dinner. This situation is rare and is pre-approved on a case-by-case basis. Per IRS guidelines, this type of meal reimbursement will be taxable to the employee and must be pre-approved by the appropriate Dean, division Vice President or Chief Financial Officer. If approved, the reimbursement must be submitted to the Payroll Office on a *One-Time Pay Time Sheet* with a detailed description of the trip and business purpose, the appropriate approval signatures and itemized receipts must be attached to the request. The reimbursement will be processed on the next payroll date if submitted to the Payroll Office by the time sheet deadline date.

## Frequently Asked Questions

**Q. We have a monthly staff meeting. Can we provide refreshments?**

**A. No. Refreshments at regular employee staff meetings are not allowable.**

Q. I would like to meet with my department chair over lunch to discuss some departmental business. Can we charge our meal to our department?

A. No. These types of discussions should be held during normal working hours outside of the lunch hour.

**Q. My staff spreads across multiple departments and many of them are involved with direct customer service. It is impossible to get them all together without closing offices. It is the beginning of a new semester and I would like to bring them in for a staff meeting. This type of staff meeting does not happen on a regular basis. I would like to bring them in from 7am-8am for a staff meeting to prepare for the upcoming semester. I would like to provide them with breakfast as we go through our agenda items. Is this allowable?**

**A. Generally, we do not allow refreshment or meal provisions at regular staff meetings. However, in this case, where this type of staff meeting doesn't occur on a regular basis, employees are coming together from various locations and they are being asked to come in early before their regular work hours this may be allowable if approved by the appropriate Dean or Vice President.**

Q. We had an emergency IT issue on campus that required my staff to stay late into the evening. My staff were required to stay until the issue was resolved. We provided dinner for those who were required to stay as they worked late into the evening. Is this allowable?

A. Yes. Meals may be provided at a meeting, training or occasion where an employee is required to work through their lunch or dinner hour for the convenience of CSI and/or business is being conducted.

**Q. Our department is hosting a one-time informational workshop for CSI employees. As an incentive to encourage employees to attend we would like to provide refreshments at the workshop. Is this allowable?**

**A. Yes, this may be allowable as this workshop is occasional, if approved by the appropriate Dean or Vice President.**

Q. As a service to our students, we have special extended night hours for one evening before the beginning of the semester. We require our employees to work this evening and they do not get a formal dinner break. We would like to provide dinner. Is this allowable?

A. Yes. Meals may be provided at a meeting, training or occasion where an employee is required to work through their lunch or dinner hour for the convenience of CSI and/or business is being conducted.

**Q. We had a broken pipe at an off-campus center. We sent a member of the maintenance staff to repair the pipe. They traveled and repaired the pipe within their 8-hour workday. Due to the travel involved we would like to reimburse the cost of their lunch. Is this allowable?**

**A. No. This is not allowable. The member of the maintenance staff is not in travel**

**status and is not traveling outside the 100-mile radius service area beyond 8 hours, so meal reimbursement or per diem are not allowed. The employee should still be allowed to take a lunch break.**

Q. I am going to Boise for a workshop. I plan to leave around 6 a.m. and return around 6 p.m. I will not be required to work through my lunch period. May I be reimbursed for lunch or request per diem to cover my expense?

A. Day trips do not qualify for per diem. Employee day trips beyond 8 hours that fall outside CSI's 100-mile radius service area do not typically qualify for meal reimbursement unless you are required to work through your lunch hour. Under special circumstances and with prior- approval, this type of meal may qualify for a taxable meal reimbursement not to exceed the established limits.

**Q. I am going to Boise for a workshop. I plan to leave around 6 a.m. and return around 6 p.m. I will be required to work through my lunch period. May I be reimbursed for lunch or request per diem to cover my expense?**

**A. Day trips do not qualify for per diem. Employee day trips beyond 8 hours that fall outside CSI's 100-mile radius service area that require work through the lunch hour do qualify for meal reimbursement not to exceed the established limits.**