

## College Operating Procedures (COP)



**Procedure Title:** Promotion and Public Relations: Hospitality of Business Guests  
**Procedure Number:** 04-0705  
**Originating Department:** Office of Financial Services

**Specific Authority:**

Board Policy 6Hx6:1.01; 6Hx6:1.02; 6Hx6:4.09  
Florida Statute 1010.08  
Florida Administrative Code 6A-14.077

**Procedure Actions:** Adopted: 7/93; 6/09; 2/15/11

**Purpose Statement:** This procedure establishes guidelines for the use of College funds related to promotion and public relations expenditures, and hospitality and entertainment of College business guests at the College and elsewhere.

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**Guidelines:**

This procedure applies to all expenditures incurred for the College's promotion, public relations, and hospitality of College business guests. For the purposes of this procedure, promotion does not include advertising as these expenditures are funded from current unrestricted operating funds.

**Procedures:**

I. AUTHORIZATION

The Florida SouthWestern State College District Board of Trustees may authorize funds to be spent on promotion and public relations and hospitality of business guests. The authorization by the Board is the approved College budget, as amended, which contains amounts identified for public relations and hospitality purposes. Disbursement of promotion and public relations budgeted funds will be at the discretion of the District President or designee.

II. SOURCES OF FUNDS

Funds approved for promotion and public relations purposes will be transferred from the College's Auxiliary Fund (Fund 3) to the Current Unrestricted Fund (Fund 1). Undesignated gifts to the College may also be used for promotion and public relations purposes. Such gifts will be deposited into the General Current Fund and transferred to the appropriate Public Relations account.

Funds approved for hospitality purposes will be transferred from the College's Auxiliary Fund (Fund 3) to the Current Unrestricted Fund (Fund 1). Total hospitality expenditures

shall not exceed one percent of the prior year total expenditures in the current unrestricted fund.

### III. DEFINITION AND USES OF FUNDS

- A. Promotion and public relations include all activities that further the progress, growth, or acceptance of the College's goodwill with various publics, including students, employees, government officials, and suppliers. The overall goal of any public relations effort is to project a positive image when dealing with such issues as student relations, community and government relations, employment practices, environmental issues, etc. Promotion does not include advertising through different media such as television, radio, or print. Charitable contributions from these funds must be approved by the District President or designee.

Promotion and public relations expenditures may be used for, but are not limited to, graduation, visiting committees, orientation conferences, work conferences, personnel recruitment, meetings, receptions and guest speakers. Other items such as mugs, t-shirts, etc. may also be acquired from these funds.

Promotion and public relation expenditures for meals and lodging are not allowed for people receiving per diem from the state of Florida.

- B. Hospitality includes all activities for the lodging, reception, and entertainment of guests or visitors, that furthers the College's goodwill.
- C. Hospitality expenditures may be used for, but are not limited to lodging, participating employee and business guest expenses for receptions, food service and food products.

People receiving per diem from the state of Florida, members of the Florida SouthWestern State College District Board of Trustees and Florida SouthWestern State College employees are not considered to be business guests.

### IV. ACCOUNTING FOR TRANSFERS AND EXPENDITURES

#### A. PUBLIC RELATIONS AND HOSPITALITY ACCOUNTS

Public relations accounts and amounts will be authorized by the District President and included in the annual operating budget. The District President or designee, may amend the budget by written notification (Budget Transfer, form (BO-007) to the Vice President of Financial Services.

Hospitality accounts and amounts will be authorized by the President and included in the Annual Operating Budget. The President, or designee, may amend the budget by written notification (Budget Transfer, form BO-007) to the Vice President of Financial Services.

B. TRANSFER OF FUNDS

The Office of Financial Services will transfer the approved public relations amounts from the fund balance of one or more auxiliary enterprise funds to the designated public relations account.

The Office of Financial Services will transfer the approved hospitality amounts from the fund balance of one or more auxiliary enterprise funds to the designated hospitality account.

C. EXPENDITURES

Expenditures related to promotion and public relations must be supported by documentation that specifically identifies the public purpose related to the expenditure and a list of all persons in attendance. A Promotion & Public Relations Expenditure Authorization Form (Exhibit A, BO-048) must be completed and submitted with a Request for Check (BO-010) or Request For Purchase (BO-021). These expenditures must also conform to College purchasing and payment procedures. Expenditures related to hospitality purposes will conform to College purchasing and payment procedures (refer to College Operating Procedures 04-0101 and 04-0201). Additionally, receipts and other documentation related to hospitality expenditures must include the names of attending employees and business guest(s) and the business purpose of the meeting or event.