Policy Manual
2018 - 2019

CSAF

THE COUNCIL ON
STUDENT ACTIVITY FUNDS

WESTERN ILLINOIS UNIVERSITY

Fiscal Year 2019
Revised Summer 2018
Western Illinois University

Foreword/Preface

The Council on Student Activity Funds (CSAF) Manual has been revised to reflect policy and procedural changes. There is no way to include every possible situation that will come up, but this manual will answer the majority of questions that arise. Therefore, it is imperative for the President, Treasurer and Fiscal Agent to familiarize him or herself with this manual. This manual is consistent and complies with all University policies and procedures.

This manual has been developed to cover the following subjects:

- An overview of general CSAF guidelines and policies.
- Procedural information regarding expense and income handling.
- Procedures for specific service areas; e.g., Purchasing, Printing, Office Supplies Store, Vehicles, etc.
- Computer Procedures for Direct Payment Authorizations and Office Supplies Store.
- Section on Student Payroll - which only pertains to a few organizations.
- Guidelines on how to read computer printouts of the organization's budget.

If questions do arise that cannot be answered with the manual, keep in mind that you are always welcome to stop by the Organization Finance Office located in the Office of Student Activities, call me at 298-3232 or email me at **OFO@wiu.edu**.

Also keep in mind that the OFO will be conducting a policy/budget meeting in late fall. Attending this meeting will provide additional information and resources than what is present in this manual. Newly funded organizations are encouraged to meet with the OFO once they receive their allocation.

I look forward to working and growing with each one of you in continuing to offer events and activities for the student body.

Rodrigo I Estrada
Organization Finance Officer
Office of Student Activities
http://www.wiu.edu/student_services/student_activities/organization_finance/

Revised Summer 2018

Table of Contents

Glossary / Dictionary

Because there are often different terms used for the same meaning, we are attempting to assist you in clarifying those situations.

Advisor:	A full-time staff or faculty member who advises the student organization.
Fiscal Agent:	A full-time staff or faculty member responsible for the fiscal overview of the student organization - usually, the Advisor.
Treasurer:	A designated full-time student member of the organization.
OFO:	The Organization Finance Officer is the Executive Officer for CSAF and reviews expenditures of all funded student organizations.
CSAF:	Council on Student Activity Funds – A subcommittee of SGA comprised of six students and three faculty members who make decisions regarding allocations of the student activity fee paid.
Document and Publication Services:	Where printing, photocopying and publication services are done.
Supplemental Request:	A formal, typed request to CSAF for additional funds over those approved in the original budget.
New Organization:	Any organization not previously funded through CSAF.
Eligible Organization:	Any student organization registered for two consecutive semesters.
SGA:	The Student Government Association is a student organization that promotes the general welfare of students through the representation of their concerns, viewpoints and interests regarding governance issues to the administration and faculty.
Purple Post:	Online platform for students, student organizations, and departments utilized for promotion of events, forms, and roster management.

The Big Picture

Introduction:

In order to facilitate programming on campus, a student activity fee is collected from each student every semester and distributed to registered student organizations and departments that sponsor campus-wide activities. The purpose of this manual is to clarify the funding process, the role of CSAF, the chair of CSAF, the Organization Finance Officer, the organization advisor and the Director of Student Activities. Through the discussion of the roles of these individuals, we will attempt to explain how the current system can be utilized to afford the maximum flexibility in programming while still adhering to the goals and policies of CSAF and the original purpose of the activity.

The Process:

To receive student activity fee money, an organization must be a university-registered student organization for a minimum of two full consecutive semesters. Registration is coordinated and verified by the Office of Student Activities. The organization should then prepare a detailed budget based on the programs they would like to sponsor during the next year and the administrative costs that are necessary to facilitate these programs. The budget request should be submitted to the OFO according to the guidelines identified at the budget workshop. The organization is required to provide, in detail, the costs necessary to provide these programs. **Budget preparation forms are available on Purple Post under the CSAF portal**.

CSAF then reviews the budgets according to CSAF policies, guidelines and program needs. They make a recommendation to the Student Government Association who then reports the recommendation to the Vice President for Student Services. CSAF takes many things into consideration when determining program needs. Primary consideration will be made to those programs that support the missions of the organization and university. Some additional considerations are:

- Is the activity attempting to improve the quality of student life by providing educational, entertaining and service oriented, campus-wide programs?

- Is there a need for this program that is not currently being met? How many people could benefit from the program? Who will receive these benefits? Could activities be co-sponsored?

- Is the proposed program within the mission and purpose of the organization requesting funds, as well as the university as a whole? Is it within the realm of student activity fe

After CSAF determines how much an organization is to receive, the approved budget is shared via Google Drive to the organization for review of the Council's recommendations. If the organization would like to make an appeal regarding the budget that has been returned to them, they may do so within the specified time for the appeal. If CSAF does not grant this appeal, the organization can appeal the Council's decision to the Vice President for Student Services for approval.

The final recommendations are forwarded to the SGA and on to the Vice President for Student Services. Upon approval by the Vice President for Student Services, the Council returns the budget to the organization, based on the Council's funding decisions. The Council realizes the need for flexibility in the expenditure of funds and encourages groups who need to alter, expand, or add to programs that were approved. However, it is important to note that organizations cannot spend funds in any manner they deem necessary. Any adjustments or deviations from the planned expenditures must be discussed and approved with the OFO.

Throughout the year, a funded organization may seek additional funding, for programs not identified in the original budget request, through a Supplemental Request. This process is to provide the organization with additional funds to present new programs, or add to an existing funded program or subcode. The Council then decides whether or not to grant the supplemental request based on the same decision making process used when reviewing budgets. The organization is then notified of the Council's decision and may appeal it through the previously stated appeals procedure if desired.

The Role of the Council on Student Activity Funds:

The Council on Student Activity Funds is composed of six students appointed by the Student Government Association and three faculty members appointed by the Faculty Senate. The Organization Finance Officer and the Director of Student Activities sit on the Council as ex-officio, non-voting members. The Council meets weekly to discuss any business relating to Student Activity funds. It is the role of the Council to:

- Determine the appropriateness of organizations' funding requests and approve or deny them.
- Make recommendations to the Student Government Association regarding yearly allocations, supplemental funding and freezing of an organization's funds.
- Establish goals and policies for the expenditure of Student Activity Funds.
- Research topics of concern to the Council.
- Interpret guidelines and funding decisions should questions arise.
- Establish long-range goals and objectives for student fee allocation

Goals:

- Student Activity Funds provide students at Western Illinois University a means for sponsoring campus-wide activities through student organizations, funds that they could not obtain individually.

- Student Activity Funds shall be used to provide educational and entertaining programming for students, opportunities for growth and development through leadership and service activities.

CSAF Attendance Policy:

- The attendance shall be recorded and noted in the minutes of each meeting.
- Any council member having three absences, per year, either excused or unexcused, shall be removed from their duties on the council.
- Any member arriving late and/or leaving early per meeting will be given a warning for the first time; after such time, three separate occasions per year will be grounds for removal from their position on CSAF.
- Any member removed from the council will not be allowed to serve for the remainder of the current academic year.
- Any member removed from the council will be replaced by an appointment made by SGA/Faculty Senate.
- Any decisions made regarding attendance are reviewed on a case-by-case basis.

The Members:

Vice President of Student Services

The Vice President of Student Services (VPSS) is the final authority overseeing the decisions made by the Council on Student Activity Funds.

Student Government Association (SGA) President

It is the role of the SGA President to appoint the student members on the Council. The SGA shall address CSAF on an annual basis to discuss the role and responsibilities of those serving on the council.

The Chairperson of CSAF

The Chair is a student member selected by the Council to serve a one-year term. It is the role of the Chair of the Council to:

- Conduct the meetings of the Council.

- Prepare the agenda for all CSAF meetings, in cooperation with the Organization Finance Officer.

- When questions arise, serve as spokesperson for the Council and inform organization presidents how to proceed if further Council action is needed.

- Ensure that communication regarding the Council's actions is informative and appropriate.

- Meet on a regular basis with the Organization Finance Officer to keep updated on current policies, procedures and information that is relevant to Council business.

- Report to SGA on the activity of the Council.

- Act as a non-voting member except in the case of a tie.

The Members of CSAF

The student and faculty members of the Council are appointed by SGA and the Faculty Senate, respectively. Student members are appointed for a one-year term. Faculty members are appointed to a three-year term and may not serve consecutive terms. It is the responsibility of the members to:

- Discuss matters brought forth to the Council.

- Vote on behalf of the interests of the Council and Western Illinois University.

- Maintain viewpoint neutrality and conduct themselves in a professional manner.

The Organization Finance Officer

The Organization Finance Officer serves as the Executive Officer (a non-voting position) of the Council on Student Activity Funds. He / She is charged administratively with the responsibility of carrying out the Council's decisions by communicating the decision to the requesting organization(s) and by processing the necessary administrative requirements. In addition to his / her role with the Council, the OFO serves to assist student organizations in the management and processing of its allocated funds. The OFO is also charged with the responsibility to ensure CSAF decisions and policies are followed by funded organizations. In order to accomplish these purposes, the following responsibilities are delineated to the position:

- The OFO communicates the Council's decisions and information to the appropriate administrative offices and registered student organizations.

- Through workshops and educational materials, the OFO instructs organizations on the proper methods and procedures for the procurement and expenditures of student activity funds. The OFO also serves to facilitate funding requests that are presented to the Council to ensure accuracy.

- The OFO serves as a liaison between student organizations and the University Business Office, Budget Office, and to assist in the administrative process of requesting checks, depositing income, solving problems, adhering to procedures, and so forth**.**

- The OFO audits organizations to ensure that CSAF funds are being managed according to the governing policies and budget allocations of CSAF.

- The OFO continually strives to upgrade the quality of service provided through policy recommendations to CSAF aimed at the improvement of procedures and internal management.

- The OFO monitors accounts on a periodic basis and informs the Council on Student Activity Funds, student organizations and administrative offices of any discrepancies.

- The OFO administers services which are complementary to the major functions of the Council including the Unallocated Account.

- The OFO assists in the preparation of the Council's meeting by providing research and background information that will assist the Council in its decision-making abilities.

- The OFO meets regularly with the chairperson of CSAF.

Treasurer of Registered Organizations

The treasurer of a CSAF funded organization will work directly with the Organization Finance Officer and is responsible for the day-to-day management of the organization's funds. It is the responsibility of the treasurer to:

- Attend all CSAF workshops to gain a better understanding of the policies and procedures regarding CSAF funded budgets.

- Review Student Activity Fund operations and have a working knowledge of them.

- Adhere to the CSAF policies and guidelines as established in the manual.

- Meet with the OFO to discuss any problems and concerns related to the organization's account.

- Keep informative financial records for the organization.

- Approve by signature any organization spending.

- Prepare the organization's yearly budget.

The President of Registered Student Organizations

Each registered student organization president will work directly with the Council on Student Activity Funds and is responsible for ensuring that the organization develops and carries out programs in accordance with the approved budget programs and line items that the Council has approved. The President is responsible for:

- Preparing the yearly budget for CSAF in coordination with the organization treasurer and fiscal agent.

- Conveying to the organization the intent, purpose and responsibility of receiving CSAF funds and charging them with adherence to these guidelines.

- Authorizing, by signature, expenditures with budget guidelines.

- Initiating pro-active requests for supplemental funds (when programs change or when cost estimates exceed the projected budget expense).

- Keeping all information on file with the OFO up-to-date.

The Fiscal Agent of Registered Student Organizations

The role of the Fiscal Agent is to oversee in the entire budgetary process. The Fiscal Agent is responsible for ensuring that the organization is fulfilling its responsibilities in utilizing student funds. A Fiscal Agent must:

- Attend all CSAF workshops to gain a better understanding of the policies and procedures regarding CSAF funded budgets.

- Meet with the president and treasurer of the organization to ensure that they understand their roles and responsibilities in dealing with student activity fund accounts and that they understand the policies and guidelines of the Council.

- Provide advice and counsel to the organization president and treasurer in the development of the budget request and expenditure of funds.

- Approve, by signature, any organization spending.

- Deposit any generated income unto the organization's account by the next working business day.

The Director of Student Activities

The Director of Student Activities is appointed by the Vice President of Student Services to serve as an ex-officio, non-voting advisor to the Council. If a question should arise concerning the funding process, which is not within the realm of the OFO or CSAF, the Director should be consulted.

Council on Student Activity Funds Policies

Registration Policy:

1. All student organizations that have been registered for at least two consecutive semesters with Western Illinois University, through the Office of Student Activities (OSA), are eligible for funding according to the procedures and policies stated in the Western Illinois University Student Organization & Advisor (SOA) Handbook. See Item #35.

General Policies:

2. All funded organizations shall have the student treasurer keep precise financial records. These records may be audited periodically by the Organization Finance Officer on behalf of CSAF. It is highly recommended that the treasurer meets with the OFO regularly to establish how to track funds accurately.

3. No organization may commit (by contract or other means) monies which it does not have.

4. Advertisements for programs by funded organizations are asked to acknowledge that they were "funded (in part) by CSAF", and must include the CSAF Logo.

5. All purchases require the receipt of the "Approval Request for Anticipated Expenditures" form, which can be found on the OFO webpage. Once the form is complete, it shall then be delivered to the Office of Student Activities.

6. If the purchase exceeds or is equal to $200, the Approval Request must also be signed by the Associate Vice President(s) of Student Services and the Vice President of Student Services. Purchases requiring Vice President Approval must be turned in no later than 15 working days before the expenditure.

7. All purchases in excess of $5,000.00 must be placed on a request for purchase (RFP) for competitive bidding through university purchase procedures. Exceptions to this rule are discussed in the Purchasing section of this manual.

8. CSAF recognizes that some of the activities funded by Student Activity fees have educational merit and academic credit may be appropriate for such participation. CSAF strongly encourages organizations wanting to sponsor these types of activities to seek funding through other sources such as academic departments or the student participants.

9. Post-seasonal competition requiring prior qualification and invitational competitions will not be funded in an organization's original allocation. The Council on Student Activity Funds will consider funding post-seasonal and invitational competition on a case by case basis.

10.   Students may not enter into or agree to any contracts for speakers, speaker's agency, entertainment groups, etc. Only a University Official can enter into a contract. If proper approval was not granted for a speaker, speaker's agency, entertainment group, etc., the organization and its officers will be held personally liable for the contract fees.

11.   If equipment purchased with student activity fees is loaned to another registered organization, that organization will be liable for any repairs and/or replacement in the event the equipment is damaged or lost while on loan.

12.   Any organization funded through CSAF **cannot** have any other accounts at a bank, savings and loan institution, etc. All their funds must be in accounts established through WIU.

13.   Any organization funded by CSAF that has an office on campus may be issued an authorization code to be used by a campus phone for organization business. Funds from the Council will not be awarded for the use of a phone card or reimbursement on mobile phone use.

14.   In regards to a motion, the vote will be counted on the majority of those present. Quorum is defined as greater than 50% (5 of 9) of the appointed CSAF seats.

Procedural Policies:

15.   No organization shall be funded unless the fiscal agent/advisor, president, and treasurer attend the annual CSAF Budget Workshop regarding funding procedures. Meeting privately with the OFO is also acceptable. In certain instances, the attendance of the workshop may be waived at the discretion of the OFO.

16.   Student organizations appearing before the Council on Student Activity Funds (CSAF) must be represented by a fiscal agent/advisor, president, or treasurer. University departments currently funded by CSAF must be represented by the appropriate fiscal agent. For more detailed descriptions of student organization categories, see page 15 of the OSA handbook.

17. Organizations must submit a budget request utilizing the forms provided by the OFO, and any other required materials, by the specified due date for full consideration. Budget requests will be considered according to the following guidelines:

- When budget requests are submitted through Purple Post, they are automatically time-stamped.

- Those requests received after the due date will have their allocation reduced by 10%.

- Those requests received after the CSAF allocation session has begun, will be considered at the discretion of CSAF at the end of the allocation session.

- No new budget requests will be accepted after October 1.

- Organizations are strongly recommended to follow the below guidelines in order to establish a funding amount feasible for the CSAF. If and when significant deviations are made from the recommendations, proper documentation of reasoning must be made. If additional information is requested, organizations **must** respond within **5 business days**.

18. After tentative allocations are made by CSAF, student organizations wishing to appeal their emailed allocations may do so by contacting the OFO before May 1.

19. No new organization budget request for the current fiscal year will be reviewed after October 1 of the academic year. Any budget request submitted after the above date shall be recorded as a budget request for the following year, and will be considered during the spring budget review process.

20. Requests for all supplemental allocations must be presented to and approved by the CSAF prior to any commitment on the part of the organization.

21. No activity funds shall be released to an organization until its fiscal agent has become acquainted with the operations of the University and activity fund policies. The Organization Finance Officer can supply said policies.

22.	Organizations are responsible for keeping updated materials on file with the OFO (signature sheets, expenditure requests, DPAs, etc.) during the fiscal year.

23.	**All paperwork** (transfers, RFP's, DPA's, supplemental requests, travel advances, expenditure requests, etc.) **must** be sent to the OFO to be processed **prior** to being sent to the Business or Purchasing Offices.

24.	If requesting reimbursement, signed approval letters and DPA's must be provided to the OFO within 30 days of the purchase.

Salary Policies:

25.	Student Activity Funds are not designed for payment of salaries except in the following organizations: Organization Finance Office, Office of Student Activities, WESTEC, Women's Center, Gwendolyn Brooks Cultural Center, and Casa Latina. Organizations that desire to employ and pay a member of the WIU faculty or administration for duties or services performed for the organization must seek the approval of CSAF, the Vice President for Student Services and the Provost before these individuals can be employed. Services provided by these individuals must be outside of their regularly assigned duties and must require a documented degree of professional expertise.

26.	In order for an organization to be eligible to provide CSAF funds for direct payment to its members, the organization must first meet the following criteria:

- The service must be of a "skilled" nature that carries a significant level of responsibility.
- The organization must make a reasonable effort to generate income to reimburse the Council for funds distributed as payment to individual members.
- The services that the organization provides must be directed towards providing services to the student body.
- Student workers do not apply.

Income Policies:

27.   All organizations charging admission for activities must establish a two-tiered charge, one for WIU students and a slightly higher one for non-WIU students.

28.   All registered student organizations are strongly recommended to seek additional funding from other resources in the form of generated income. **All anticipated funds are to be considered as generated income.** This includes, but is not limited to, fundraisers, membership dues, program registration charges, donations, grants, and departmental funds. These funds may be used to purchase any budget line items that were not previously approved by CSAF, as long at the items are deemed appropriate.

29.   Once generated income is deposited into an organization's CSAF account, it shall be considered activity fund money, if the organization is funded wholly or in part by CSAF. This includes all generated income in excess of that which appears in the budget. Organizations may request to carryover their previous year's generated income to the current fiscal year by contacting the OFO. CSAF will review the request on a cases by case basis, and if economically feasible, will grant the carryover.

30.   At each income generating event there shall be an officer(s) of the organizations or the fiscal agent(s) present. The fiscal agent shall be responsible for the subsequent deposit of the generated income into the organization's university account. The organization shall be responsible for depositing the money into their CSAF account on the next working business day. Any deposit exceeding $10,000 must be deposited the day of receipt. Failure to follow this procedure may result in loss of funding.

Asset Policies:

31.   Equipment that has been purchased with student activity fees shall not be rented for profit to student activity funded organizations. If a student activity funded organization provides the use of their student activity fund purchased equipment to another student activity organization, a minimal repair and maintenance fee may be charged. The repair and maintenance fee will be considered income and must, therefore, be deposited into the organization's university account. Any equipment valued $500 or more must be listed under that organization's inventory and tagged.

32.   If equipment is rented to an organization that is not funded by Student Activity Funds, a rental charge in addition to the repair and maintenance fee may be assessed and the generated income must be deposited into the organization's university account. Equipment purchased with student activity fees shall be loaned and rented at the discretion of the loaner/renter.

33.   Any clothing (Costumes, shoes, hats, etc…) not intended to be promotional items that is purchased with student activity dollars is the sole property of the University and must

remain on campus. Organizations must be able to account for inventory if needed, and it is not to be distributed to its members for personal use. Some organizations may be allowed to keep clothing, as determined by CSAF on a case by case basis.

Newly Funded Organization Policies:

34.   The student organization must be a registered student organization according to the Western Illinois University Student Organization & Advisor (SOA) Handbook. This student organization must also have been active for two full consecutive semesters before applying to receive funding. **Newly funded organizations are not allowed to apply for supplemental funds until the following fiscal year after receiving CSAF funding.**

35.   Newly funded organizations are only allowed to request up to $1,500.00.

36.   Any activity sponsored by the organization must be open to the entire campus community.

37.   Timeline for newly funded organizations:
- Budgets for organizations requesting funding for the first time may be submitted until October 1 of the academic year the organization is seeking funding for (Refer to General policies, 12).
- CSAF will review new budgets on a case by case basis and make allocations based on available funding**.**
- Appeals would be due to the Organization Finance Officer within 5 business days.
- Appeals would be heard by CSAF at their next scheduled meeting.

Budget Deficit Policies:

38.   Any CSAF-funded organization with a negative account balance at the end of the fiscal year (June 30) will incur a budget reduction in the new fiscal year for the exact amount it ended the previous fiscal year in the negative. The OFO is available to work with organizations throughout the year to prevent this from happening by making budget adjustments.

Note: *•Exceptions to the above policies and procedures may be made by the Council on Student Activity Funds based upon the merit of the request.*

•Failure to adhere to any of these policies or procedures by an organization will result in temporary suspension of funds or complete removal of funds.

Requesting an Allocation from CSAF

In general, all registered student organizations are eligible to receive student activity funds from the Council on Student Activity Funds. According to the goals and policies of CSAF, money is made available to the organizations not on the basis of the organizations itself, but rather on the basis of the type of programs and/or services the organization makes available to the student body and campus community.

When preparing a budget for submission to the Council, each organization should show what programs and / or services the allocation will be used for, how the students will benefit, and how it will relate to the organization's mission statement. The budget template is available on the CSAF portal of Purple Post and is explained during the Budget Workshops.

A rough approximation of the Council's timetable is as follows:

Mid-September	OFO will hold a policy meeting which all **new** presidents and treasurers are required to attend.
October 1	Last day CSAF will accept budget requests for the current fiscal year. Organizations will be subject to a 10% late submission penalty.
Mid-November	OFO will hold a budget preparation meeting which all fiscal agents, presidents, and treasurers are required to attend. Budget forms will be made available electronically on PurplePost following this meeting.
January 30	Electronic copy of budget requests for the fiscal year beginning July 1 are due on PurplePost under the CSAF portal.
January 30 to Mid-April	The council will review, evaluate, and assign a tentative allocation for each budget. At the end, organizations will be notified of their CSAF allocation through an email by the OFO.
May 1	Organizations must contact the OFO by this date to appeal their tentative budget allocation.

Early-May	CSAF forwards a final recommendation to the SGA Senate and to the Vice President for Student Services.
Late-May	The V.P. for Student Services approves final allocation or makes changes. Final budget allocations are sent to organizations by the OFO if changes have been made.
Early-June	The OFO submits the final budgets to the budget office. Budget office completes the budgeting process by entering the budgets into the account via computer.
Late-June	The OFO uploads and shares organizations' budgets on Google Drive.
July 1	Allocations are made available for use for the new fiscal year

Reminders:

This section is comprised of items which may not concern all student organizations, but are worthy of comment due to their repetitive nature:

Advisor Authorization Signature Sheets – Authorization signature sheets provide the signatures of the advisor for purposes of authorizing expenditures made by the organization. (Signatures on DPAs, RFPs, etc…)

- These sheets need to be completed in the event of advisor transitions, so that current advisor signatures are on file at the Organization Finance Office. Authorization sheets are available in the Organization Finance Office located in the Office of Student Activities. Be sure these signature sheets are current in order to prevent any delays in the processing of your paperwork.

Tax Exemption:

- All student organizations which are funded by CSAF are exempt from paying state sales tax when doing university related business. Your tax exempt number is **E9989-9612-06**. Individuals will **NOT** be reimbursed for state sales taxes when purchasing items for student organizations. Be sure to have the tax exempt number with you when you are purchasing items that are tax exempt. Organizations will not be reimbursed if they fail to provide the tax exempt number. A tax exempt letter may be provided to

CSAF funded organizations by the OFO upon request.
- Student organizations not funded by CSAF are not tax exempt under the policies of the University.
- **Student organizations are only tax exempt when making purchases for the University.** When t-shirts are purchased to be resold, tax should be collected from those purchasing the shirts. Sales should be deposited to subcode 0554, where appropriate amounts of sales tax will be deducted and remitted to the IRS.

Generated Income

All student organizations funded by CSAF are strongly encouraged to generate income in order to receive an allocation from CSAF. Organizations receiving an allocation from CSAF are required to deposit all generated income in their respective University accounts. Deposits can be made at the Union Service Desk. Organizations may request to carryover their previous year's generated income to the current fiscal year by contacting the OFO. CSAF will review the request on a cases by case basis, and if economically feasible, will grant the carryover.

Generated Income may be used to purchase any budget line items that were not previously approved by CSAF, as long at the items are deemed appropriate. The generated income approval form is on the OFO website under "Approval for Anticipated Expenditures" in the form of a checkbox. A purchase should not be made until notice of approval has been granted on the expenditure request. **Purchases made with generated income should follow the same policies as those made with CSAF funds**; **follow the CSAF Manual.**

Income Deposited:

To deposit income to your account, the fiscal agent/advisor should complete the following steps:
1. Complete a cash deposit slip in its entirety, making sure to include your correct Cost Center Number, Cost Center Name, amount to be deposited, and the correct Income Subcode. Each cash deposit slip should have a phone number in the lower right corner. If you are depositing money for several events, deposit the money on separate deposit slips (3 events, 3 slips).

> **Note:** *These cash deposit slips will allow for multiple Income Classifications on one slip.*
>
> *For clubs or committees within organizations (i.e. University Union Board) the respective club or committee must be specified within the description.*

2. Submit the cash deposit slip and money to be deposited to the Cashier's Office in Sherman Hall or the Union Service Center Desk.

3. Retain the receipt for your organization's records and send a copy to the OFO.

> **Note:** *CSAF encourages all student organizations to generate income whenever possible. **Money generated over the amount specified in the organization budget cannot be spent without the OFO making budget adjustments.** The Council will be informed of all organizational budgeted income adjustments.*

4. Sales tax is to be charged whenever items are purchased and resold to the final consumer.

   To comply, you must first determine if any of your sales are taxable. The best rule of thumb to follow is if you went to a store to buy this item, would you have to pay sales tax? If the answer is yes, then you should be charging sales tax.

   This is essential because 9.00% of all deposits to certain income subcodes are taken out of the account and remitted to the state on a monthly basis. See the income subcodes on the OFO webpage.

   If merchandise is sold to a tax exempt organization, you are required to get a copy of the organization's letter indicating the tax exempt identification number. The deposit slip should be made to Income Code 0599, Non-Taxable Sales. All other types of income should be deposited to the Income Subcodes in the 0600 - 0700 range.

   It is your responsibility to make sure that the sales are recorded properly. Understanding this policy is of utmost importance as failure to comply could result in future tax liabilities and possible penalties. If you have any questions or concerns about this subject, please do not hesitate to ask the OFO.

Cash Deposit Slip:

Cash Deposit Slips are available at the Union Service Desk on the Ground Level of the University Union. Please provide a copy of the deposit slip to the OFO after depositing the cash.

The following are the instructions for the completion of a cash deposit slip receipt:
- **Department / Organization**
  - *This should be the name of the organization.*
- **Cost Center**
  - *This is your organization's account number.*
- **Subcode**
  - *This is the income subcode. See Appendix 2 for a list of the income subcodes. Please refer to the OFO if you do not know which subcode to use.*
- **Description of Deposit**
  - *This is the program or event. Be as specific as possible. Include dates, name of event, etc.*

Budget Workbooks

What is it? An Excel workbook used to initially request funds from CSAF for the following fiscal year. After funds are allocated, these budget workbooks can be used to view the funds approved by the Council, all submitted approval requests, a breakdown of what has been spent, and the current balance left in the account.

CSAF will **not fund** any items on the initial budget request that do not relate to the mission statement. Some common expenses that would apply to this are:
* Food
* Gifts, Contributions, Promotional Items, and Prizes
* T-Shirts (other than uniforms)
* Decorations
* Per Diem when traveling

Why? Before an organization receives an allocation from CSAF, they must download and complete a budget request. This is how CSAF makes decisions on how much to allocate for each organization. Can be used throughout the year by organizations to keep track of activity on their account.

How? The budget request workbook can be found on PurplePost under the CSAF portal. It is in the form of an Excel document and contains three tabs that must be completed before the due date. Once completed, the workbook can be submitted on PurplePost under the CSAF portal using the available form. CSAF will then begin reviewing all submitted budgets after the due date and will assign tentative allocations to the organizations. The three tabs that must be completed are:
* Organization Info
* Budget
* Priority List
After final allocations have been made, two additional sheets are added to the workbook. The full budget workbook is then uploaded to Google Drive where the fiscal agent, president, and treasurer listed under "Organization Info" tab have viewing rights. There is a link on the OFO webpage, "Organization Google Drive Links", that lists the name of all CSAF funded organizations with a hyperlink to their respective budget workbook. The two tabs that have been added to the initial workbook are:
* CSAF Approved Budget
* Actual Spending

When? Budget request submissions are due by January 30, 2019 at 11:59 p.m.
Budget workbooks will be uploaded to Google Drive late June.

Approval Request for Anticipated Expenditures

What is it?   A formal, typed request to CSAF for the use of allocated funds approved in the original budget worbook.

Why?   Before an organization spends their allocation proper approval must be obtained. Approval must be granted by the OFO and Director of Student Activities at all times. Additionally, if the expense is $200.00 or greater, the Associate Vice President for Student Service and the Vice President for Student Services would also be required to grant approval. This is also a method of tracking expected spending, allowing organizations the ability to follow their created budget.

How?   The approval request for anticipated expenditures must be typed on the form available from the OFO webpage. If possible, include applicable line items from organization's budget on approval request. Please send or drop off completed expenditure requests to the OFO in the OSA. **No oral or hand written requests will be accepted**. This typed request should include:

*   The name of the organization.
*   The cost center number. Example: 3-1xxxx
*   The amount of money requested.
*   The reason for the request (please include as many details as possible).
*   The expected vendor(s).
*   Attach any supporting materials if needed.

When?   Anytime CSAF funds or generated income are being used, an approval request for anticipated expenditures is required.

Supplement of Funds Request

What is it?   A formal, typed request to CSAF for additional funds over those approved in the original budget workbook.

Why?   Organizations occasionally have the need for additional funding. Generally, this is caused by an increased cost of entertainment or travel, substitution of one activity for another, new events, or situations that were not known at the time the budget request was prepared. Supplement of funds requests should meet a specific need that could not have been foreseen during the budget preparation.

How?   The supplement of funds request must be typed on the form available from the OFO webpage. **No oral or hand written requests will be accepted**. This typed request should include:

* The name of the organization.
* The cost center number. Example: 3-1xxxx
* The amount of money requested.
* The reason for the supplemental (please be specific).
* Attach any supporting materials if needed.

When?   Supplement of Funds Requests must be presented to CSAF at one of their weekly meetings by a representative of the organization. They must be approved by the Council prior to funds being committed for such events.

Direct Payment Authorization (DPA)

Direct Payment Authorizations (DPA) are used when an organization requires a check to be written in order to pay an expense under $1,500.00. Each time an item is to be purchased by an organization, a numbered invoice should be obtained. If a numbered invoice is not available, obtain a written receipt. Invoices and/or receipts must include the company name, date of purchase, description of items and the cost. If a company only issues statements, please indicate in the comment section. If a statement is sent (without explanation) instead of an invoice or receipt, the DPA will be returned to the organization.

All supporting documentation for an expense incurred should be attached to the DPA when it is submitted for processing. Supporting documents include numbered invoices, written receipts, contracts, original expenditure requests and anything else that may help to support or justify an expense. Please send all completed DPAs to the OFO, before sending to the business office.

DPA Procedures:

In order to have a check written for payment of an expense incurred (commodity or contractual), you should initiate the following steps:

1. Complete the DPA form online at www.wiu.edu/users/mibus. This form should be filled out in detail and signed by the organization's Fiscal Agent. Any DPA which is not completed as described above shall be returned to the organization. Remember, you may purchase only those items that have been specifically approved by CSAF in your budget.

2. When it is necessary for the Business Office to send a copy of an invoice or other pertinent material with the check, please make a copy and send the copy and the original with the DPA. The copy will be mailed with the check and the original will be retained as back-up for the DPA.

3. Contractual Services - When paying an individual for services rendered, the following information must be included on the DPA and in the contract:
   - Name
   - Address (where check is to be sent)
   - Social Security Number or WIU Student ID #

   The individual who is being paid must be the same as the individual company contracted with. The original contract must be signed by the appropriate people and be attached to the DPA. Blank contracts are available in the OFO office.

4.   A check will not be sent back to the organization's Fiscal Agent (advisor) for distribution to a vendor. To help facilitate faster payment, the check will normally be sent out to the vendor by the Business Office.

> **Note: *All DPAs must be signed by the Fiscal Agent, President and Treasurer*** *of the organization. Any items to be purchased valued at $1,500.00 or more must go through the Purchasing Office for their approval. See Purchasing.*

Policy:

In order to facilitate the reimbursement of vendors and/or individuals, the following timetable has been established:

- Normal turnaround time, OFO office, is one or two working days.
- Normal turnaround time, Business Office, is 4 - 7 working days.

These times are based on the average. There are times when processing may take longer due to unusual circumstances; e.g., vendors who are doing business with the University for the first time, incomplete documentation, etc.

Remember: *When dealing with outside vendors and individuals, prompt payment plays a large role in the business relations and "image" of WIU. When an expense is incurred, send a DPA promptly - as a treasurer and / or Fiscal Agent, this process starts with you!*

Process for Completion of a DPA:

Read through the steps to familiarize yourself with the information needed in each of the spaces of the DPA**.** If the DPA is incomplete or inadequate in its description, it will be returned to the organization. This will only delay processing of the DPA. Please always note the following**:**

- **Date the DPA according to the date sent in for processing.**

- **Cost Center Name to be charged:** *Name of your organization e.g., University Union Board Cinema Showcase*

- **Cost Center Number:** *The account number assigned to each organization by the OFO e.g., 3-12345*

- **Expense Classification:** *Leave blank.*

- **Description:**
  You may write up to 20 characters in this space. Do not write more than 20 characters, as it will not appear on the printout. Be brief and specific in your description, e.g., instructor fee - photo; entry fees - ACU-I. A further explanation or description should be given below in the space provided for comments at the bottom of the DPA.

- **Total Amount:** *Total of all invoices on DPA. Up to nine (9) invoices can be included per DPA.*

- **Payee:** *Name of vendor / individual as it should appear on the check.*

- **FEIN/SN:**
  If reimbursing an individual or making payment to an individual, write their social security number in the space labeled FEIN / SN. The FEIN number is a tax number for a business which is similar to a social security number for an individual. When making payment to a business, leave this blank. The Business office will fill in the FEIN of the company to which they are making payment. If a social security number might already be on file with the university, do not write it on the DPA.

- **Address:** *Address of vendor / individual.*

- **Requested By:** *Individual filling out, confirming requisition, or having knowledge of the expense.*

- **Phone Number:** *A phone number where the individual requesting the check can be reached.*

- **Subcode:** *Leave blank.*

- **TC:** *Leave blank.*

- **Invoice Number:**
  List invoice number(s) for each invoice to be paid by the DPA. If there is no invoice, write a short description of the purchase which will aid the vendor in identifying the payment. This is the information that will appear on the check stub. Please do not write "See Attached" in this area.

- **Invoice Date:** *The date found on the invoice. Usually, the date the invoice was written.*

- **Invoice Amount:** *The dollar amount found on each individual invoice for items purchased.*

- **Total Amount:** *The total amount of all invoices shown on the DPA. This should equal Total Amount printed at the top of the DPA.*

- **Fiscal Agent:** *The fiscal agent to the organization signs on this line.*

  Notes: *If a check is needed to be picked up, please attach an envelope stating where to send it or who to call.*

  All checks for entertainers will be mailed to the address on the contract unless otherwise specified in the comment section of the DPA.

  If a student / non-student is acting in an employee capacity, payment must be made through personnel on a lump sum form regardless of dollar amount.

Procurement Card (P-Card)

Purchases of up to $5,000 may be made using the University's credit card (P-Card). The card is issued to individuals, but belongs to the University. The Procurement Card is issued by Western Illinois University in cooperation with JPMorgan Chase.

Cardholders must be a Western Illinois University faculty or staff member (students are not eligible to receive a card).

Contact the Purchasing Office to apply for a credit card. The Procurement Card Application is filled out using the web based program PaymentNet. A Cardholder's Agreement must be completed, signed by the Vice President of Student Services, and returned to Purchasing before the Procurement Card will be issued. All Cardholders will be trained by the Purchasing Office and receive a manual on procurement card procedures. The Procurement Card may be used to purchase goods, limited services, hotel, and transportation expenses.

For accountability, you must inform the OFO if you will be using the P-Card. The P-Card approval form is on the OFO website under "Approval for Anticipated Expenditures" in the form of a checkbox. A purchase should not be made until notice of approval has been granted on the expenditure request. **Purchases made with the P-Card follow the same policies as those made with a DPA**; **follow the CSAF Manual.**

Individuals who make unauthorized purchases will be asked to explain their actions to the Council on Student Activity Funds and will risk losing the privilege of having a P-Card. If necessary, further action may also be taken.

Purchasing

Main Policy:

All purchases of $5,000 or more must be processed by the Purchasing Office. An RFP must be completed instead of a DPA. This is a very strict policy and will be enforced throughout the year.

Requests for Purchase:

The Purchasing Office solicits bids from various vendors for goods and/or services that are sought by an organization or department on campus. A "Request for Purchase" is used to provide the Purchasing Office with all the information necessary to furnish products or services. Departments submit Requests for Purchase electronically using the mainframe FRS/Purchasing system. Download detailed instructions (PDF). Purchasing will train staff to input the information, as well as fiscal agents for on-line approval of Requests.

Provide as much of a specification and description of the item as possible. You may include a brand name and model number as long as a good description is also provided. It is not permissible to have an external company design, specify a configuration, or participate in drawing up specifications for departmental projects or purchases. Such activity is prohibited by Illinois law. In addition, the Request for Purchase must list the various criteria, other than low cost, to be considered when evaluating the bids. Only those criteria listed in the bid document will be considered during the evaluation of bids.

When the Purchasing Office issues a Purchase Order, a copy will be sent to the requesting department.

Authorizing Payment:

Once the goods/services are received, sign and return the pink copy of the Purchase Order to the Purchasing Office. Any problems with the goods or services should be reported to the Purchasing Office immediately. Invoices are to be sent to the Purchasing Office promptly. The University is subject to the Illinois Prompt Payment Act and must make payment or deny payment within 90 days. Failure to do so will result in additional charges to the department to cover the interest due the vendor.

Standing/Continuous Orders:

A department which orders on a repetitive basis from a vendor should prepare and submit a Request for Purchase estimating the total amount to be paid to that vendor during a fiscal year.

If the amount is $100,000 or greater, the Request for Purchase must identify a complete list of the items needed and the estimated quantities. These items must be handled through the

bidding process. The Purchasing Office will issue a continuous order for the estimated amount. After the continuous order has been issued, the department may order (either in writing or orally) goods or services as needed, regardless of the dollar amount, as long as the amount of the continuous order is not exceeded. The initial amount of the continuous order may be easily amended in most instances. Departments should contact the Purchasing Office to arrange for amendments.

Authorizing Payment:
When the goods/services are received and when the department has received an invoice identified with the continuous order number, the department should notify the Purchasing Office in writing that payment can be made. The Purchasing Office will process the invoice against the continuous order, paying the vendor and reducing the available balance. The Receiving Report (or "Okay to Pay") can be sent electronically via the campus network.

Sales Tax Rate

As of July 1, 2017, the sales tax rate is 9.00% for sales in McDonough County and 8.5% for sales in Rock Island County.

Document and Publication Services

All CSAF funded organizations must utilize Document and Publication Services (DPS) for their printing and copying needs and the Visual Production Center (VPC) for their design and editing needs.

Document and Publication Services (DPS) offers a wide variety of services including printing, copying, finishing, binding, variable data and mail preparation, and mail. As a self- supporting operation, DPS provides all services to the University community on a cost- recovery basis: The charges for these services reflect their actual cost and compare very favorably to commercial rates in the University's service region. Visit their website for more information on services and procedures: http://www.wiu.edu/DPS/

Visual Production Center (VPC) services promote Western Illinois University by providing photographic and other visual presentations for faculty, staff, students, alumni, and community organizations. Visit their website for more information on services and procedures: http://www.wiu.edu/vpaps/visual_production_center/

Visual Identity Guidelines

University Logo The WIU logo is used to identify the University as a whole on a variety of publications. It is the only University logo acceptable for purposes of institutional identification and required for all printing distributed to any off-campus audience. Please visit http://www.wiu.edu/vpaps/styleguide for additional information about the WIU logo.

University Seal The official state university seal is reserved for the President and executive offices, limited to formal use of authorized university documents, diplomas, certificates and invitations. Legitimacy is established by application rather than preference.

CSAF Logos Advertisements for programs by funded organizations are asked to acknowledge that they were "funded (in part) by CSAF", and must include the CSAF Logo. This logo can be found on the OFO webpage.

Other Logos Logos used to identify departments, offices, clubs, or organizations may be used as art elements on a variety of printed materials. However, it is not recommended that more than two (2) logos appear on any printed piece and one should never battle for attention over the other.

Trademark and Licensing:

Western Illinois University has contracted with Learfield Licensing Partners. to manage its licensing program. The Trademark Licensing Program is designed to protect and promote the University's name, logos and word marks locally, nationally and abroad. Additional information about trademark and licensing can be found at
http://www.wiu.edu/vpas/marketing/student_trademark_guidelines.php

What is Licensing?
Any manufacturer interested in using WIU's marks and logos must receive permission of the University through a formal license agreement and is subject to applicable royalties at the rate of 7%. Any person, organization, or corporation manufacturing a product or providing a service bearing or containing any of the marks of the University must, prior to the use of such marks, enter into a licensing agreement with the University. Licensed vendors are required to submit product samples and artwork for approval. This is to ensure that the product is of good quality and the artwork is done in a manner that reflects positively on the University.

How does this affect University Departments?
University purchases, on University purchase orders, that are not for resale are exempt from royalties. However, it's still very important that purchases go through licensed vendors. Licensed vendors have received authorization to use our marks and logos and also carry product liability insurance coverage.

How do you find out who is licensed?
Please contact either the Vice President for Advancement and Public Services or the Assistant to the Vice President for Advancement and Public Services, at 298-1808, for a list of licensed vendors. There is also a list of licensed vendors that can be found on the OFO webpage.

Trademark Request Form:

All requests for promotional items containing logos must receive prior approval from University Marketing via the Trademark Request Form on their webpage.
http://www.wiu.edu/vpaps/marketing/trademark_request/

Automatic Billing

In order to facilitate and reduce paper flow occurring between departments on campus, several automatic billings have been developed. Automatic billing allows the student organization the convenience of purchasing merchandise or services provided on campus while minimizing the hassle of completing DPA's or RFP's. An approval request for anticipated expenditures would still need to be completed for the anticipated expenses. As these expenses are automatic, please be sure to note these charges on the budget request.

Automatic billing procedures occur in the following areas:

- Sodexo
- Publications Service
- Phone Billing
- Postage
- Academic Computing
- Educational Broadcasting Independent Student
- University Union
- The Western Courier
- WESTEC

Document and Publication Services:

Copy services are available to recognized student organizations at Documentation and Publication Services center. Recognized non-funded organizations will receive a monthly, consolidated bill from the Cashiers Office. Charges to funded organizations will be reflected on the month-end printout.

Phone Billing:

Student organizations with access to or daily use of this service will receive a phone bill at each month's end to determine accuracy and to monitor calls that are "personal in nature". Phone billings are reflected on the computer printout at each month's end.
Note: Personal phone calls should not be made from authorized codes.

Telecommunications Billing:

Every month some student organizations receive an invoice from Telecommunications Services if they have a telephone authorization code. They also may receive an invoice from GTE for any operator handled calls (such as calling card, etc). Both telephone charges are automatically billed to student organizations. All phone calls over 15 minutes in length will be highlighted in order to bring attention to potential phone abuses. Additional information about telecommunications can be found on:
http://www.wiu.edu/university_technology/telecommunications/telecommunicationsdepartm ental.php

Items on Phone Billings:

- **Account Number:** This is the 6-digit cost center number assigned to each organization. For example: 3-12345, Organizational Finance Office.

- **Previous Balance:** This shows what you have used since the beginning of the fiscal year (July 1).

- **Amount Due:** This is your past bill and present balance of charges incurred.

- **Equipment Charges:** This is your monthly local service which includes line charges and telephones.

- **Long Distance Itemized Calls:** These are the calls made outside a 30 - mile radius of Macomb.

- **Other Company Itemized Calls:** These are the calls made within a 30 - mile radius of Macomb.

- **Other Charges and Credits:** Any extra credits/debits to your account. For example:

  - Installation Charges
  - Denied Call Credits
  - Moves and Changes Debits
  - Partial Month Billing
  - Credit Card Calls

  Any time you have another charge and credit on your bill, you will receive a copy of GTE's bill or a form from the WIU Telecommunications Office.

- **This Billing Period:** The total of the current month's billing.

- **Balance From Previous Bill:** The total amount that you have used since the beginning of the fiscal year (July 1).

- **Total Amount Due:** This is the total amount you have used since July 1, including the current month's billing.

University Fax Center:

The University Fax Center is located in the Telecommunications Service Office in Room 22 of Sherman Hall. Outgoing and incoming faxes within the United States are charged 25 cents per page to the department account. International calls are rated at the direct dial rate

plus 5%. These charges will be billed directly to your departmental telecommunications account.

Postage:

The University Post Office has set up procedures, similar to that for other University Departments, for student organizations (funded by CSAF) to have off-campus mail delivery. The off-campus mail delivery service adds convenience and, in the case of bulk mailings, a reduced cost. Student organizations funded by CSAF must have monies approved in their budget before this service can be utilized. More information on postage can be found on DPS service's website: http://www.wiu.edu/vpas/administrative_procedures_handbook/dps.php or by calling DPS directly.

Instructions for Preparing Mail and Postage Charge Slips:

- Use white envelopes bearing a return address for U.S. mail only. University postage will be affixed only to envelopes bearing the return address and the name of the person or office sending the mail.

Postage Charge Slip:

- A postage charge slip must be filled out for each piece/bundle of mailing going off-campus. The postage charge slip must contain:
  - Identification Number (If not applicable leave blank)
  - Cost Center Name
  - Cost Center Number
  - Date and Authorized Signature
  - Number of Pieces Being Mailed
  - Class of Mail

Note: *See page 8 of Administrative Manual for the purchasing of stamps.*

University Union Billings

Bookstore: When purchasing an item from the bookstore, a charge slip will be completed at the bookstore's charge desk.

Food Service: Sodexo Food Service in the Union is responsible for all catering service within the Union.

Union Hotel: The Union Service Center Desk is located in the Concourse of the Union. Hotel registration for guest speakers or artists is done here.

For each of the areas above and other miscellaneous areas in the Union, a charge slip is completed and signed by the person ordering the charge. Check month-end printout for Union Billings expenses from your budget.

Courier: Advertisements placed in the Courier will be billed to the organization's account when the processing is completed by the University Business Office. The ad placement form serves as the DPA and your receipt of payment. Each ad will appear individually on the FBM091 monthly printout. Only approved people can sign on Courier invoices.

Important: Questionable Union billings will be investigated.
Always remember to stay within the budgets when purchasing items and obtain proper approval before purchasing.

Travel

Many organizations find the need to travel an important part of their operations and have received monies from CSAF for such an expenditure.

The two (2) procedures are outlined below:

Advanced Travel:

Travel monies are secured in advance of a scheduled trip. To obtain monies via the Advance Travel procedure, the Travel Advance Form, and DPA must be received no later than two weeks before the trip departure date. Due to the processing time required, it is <u>absolutely necessary</u> that all Advance Travel requests are received in the OFO office at least two weeks in advance. Please remember that travel advances are to be used only for student lodging, student meals, transportation, and miscellaneous expenses. An employee must sign the certification and be responsible for the funds issued.

> **Note:** *In some instances a discount on registration fees can be obtained prior to the organization's departure date. If this is the case, monies for registration fees can be obtained by sending a completed DPA accompanied by a registration form stating the number of members traveling and fees for each. This DPA and registration form can be sent separately from the Advance Travel Request. Please designate on the requisition that registration fees are being obtained in advance of the Advance Travel Request.*

Travel Voucher / DPA (Faculty / Staff / Graduate Assistants)

Travel Voucher is used to reimburse only faculty, staff, or graduate assistants for expenditures incurred on a university related trip. Students needing reimbursement should use a DPA, not Travel Voucher. The Travel Voucher serves as a payment authorization to reimburse the faculty/ staff / graduate assistant after the completion of the trip.

Reimbursements for students should be completed on a DPA with any necessary receipts providing back-up for the reimbursement; if and only if, an Advance Travel is not recommended instead for the entire group (graduate and undergraduate students). Please also be sure to indicate the purpose of travel in the comment section of the DPA.

Advance Travel Procedures:

In order to facilitate members of student organizations in their travel endeavors, funds for travel are available in advance of any scheduled trip. It must be emphasized, however, that as with all other expenditures, travel monies must be specifically approved by CSAF for travel. To obtain Advance Travel monies, the following steps should be taken:

1. Complete a Travel Advance Form. All allowances for meals, lodging, and transportation should be within the guidelines established by CSAF. Monies for transportation will only be included in the Travel Advance Form if a private vehicle is used. These forms must be completed at least two (2) weeks prior to the scheduled departure date and submitted to the OFO. Handwritten checks will not be issued unless there is an extreme emergency. Blank forms are available online at:
    http://www.wiu.edu/vpas/business_services/forms/travadv.pdf

    No travel advance monies will be given unless all previous reconciliations have been completed in the Travel Control Office.

2. Attach the Travel Advance Form to a completed DPA. Send the original form to the OFO**.** If necessary, supporting documentation should be included when the Travel Advance Form is submitted.

3. Faculty, Staff and/or Graduate Assistants are included on Advance Travel allocation only when traveling with a group of students from the organization.

4. A Travel Packet will be sent to the "Person in Charge" of the trip, from the Travel Services Office in Sherman Hall. This packet will contain:

    *   Advance Travel check made payable to the person listed as "in charge of the trip" on the Travel Advance form.
    *   Forms for recording and submitting travel expenses.

5. Follow the instructions contained in this packet. Be sure to keep all receipts for lodging, expenses, registration fees, rental expenses, etc . . .

6. Reconciliation of travel expenses with the Travel Services Office should be completed within seven (7) days after the return from your trip. The reconciliation should be sent directly to the Business Office in Sherman Hall. Reconciliation of a Travel Advance involves completing the proper forms and submitting all receipts.

7.   If there are excess monies remaining from the Travel Advance Form, they must be deposited at the Union Service Center, on a cash deposit slip. (Refer to Generated Income for procedure on filling out a cash deposit slip.) The cash deposit slip should have "Excess monies on Advance Travel" and the destination or name of conference attended. A copy of the cash deposit slip must accompany the reconciliation if there are excess Advance Travel Monies (money needs to go into subcode in which it was expended, example 4551).

Note: *For all Faculty / Staff and Graduate Assistants only:*

- *If a trip is taken without a student group, a Travel Voucher needs to be completed after the trip for reimbursement of trip. Trips of this type do not use Travel Advance Forms.*
- *Travel advances will be made payable to University employees only. For this purpose, Graduate Assistants are considered employees.*

Travel Reimbursement Rates:

Travel period must be overnight or in excess of 18 hours to qualify for per diem. In-state rate is $7.00 per quarter day and out-of-state rate is $8.00 per quarter day. Out of Country per diem is determined by the country that is the travel destination and is the amount allowed by the U.S. Department of State Foreign Per Diem Rates. Quarter days are as follows:

12:00 midnight to 6:00 a.m.
6:00 a.m. to 12:00 noon
12:00 noon to 6:00 p.m.
6:00 p.m. to 12:00 midnight

Additional information can be found on:
http://www.wiu.edu/vpas/business_services/accounting/travguid.php

When the cost of meals for approved conferences is a part of the registration fee, and paid or reimbursed by Western, the traveler shall deduct the following amounts from the per diem or per meal allowance:

	In-State	**Out-of-State**
Breakfast	**$5.50**	**$6.50**
Lunch	**$5.50**	**$5.50**
Dinner	**$17.00**	**$19.00**

Group Travel:

Procedure for Group Travel Voucher:

These procedures apply to all CSAF organizations.

Section 1:   Persons in charge means the person in charge of the trip; who actually went on the trip.

Section 2:   Trip (self explanatory)

Transportation - Only fill in if you will travel by plane, train, a rental car, or personal car. Do not fill in if you will use a university vehicle.

Lodging - Indicate number of nights, number of people, and total dollar amount.

Meals or Meal Allowance – Indicate the number of days, number of students, and the total amount that will be given out to students. (A signature sheet with all the students' signatures should be attached.)

Other Expenses - This includes registration fees, tolls, etc . . .

Note: *You must have receipts for all items listed above.*

List of Travelers and Cash Disbursements:

This form must be used for cash disbursements to travelers. Each traveler's name along with the dollar amount disbursed must be listed. The traveler is required to sign verifying receipt of travel advance funds.

Note: *Please be sure to list the names of all travelers on this form even though a cash disbursement may not be made.*

Important: To use a private vehicle, employee certification needs to be completed. Insurance and a valid driver's license are a requirement for this certification. The Employee certification forms are available on the web. If you have any questions regarding travel, contact Travel Services, 298-1990.

Lodging Rates

Areas	Maximum Allowed
Downstate Illinois, General	$60.00 plus tax
Chicago Metro (DuPage, Kane, Lake, McHenry, Will Counties) Chicago Metro (Cook County)	$80.00 plus tax *Varies
Out-of-State	$110.00 plus tax
Out-of-Country	Actual - Reasonable
Downstate Counties: Champaign, Kankakee, Lasalle, McClean, Macon, Madison, Peoria, Rock Island, St. Clair, Sangamon, Tazewell and Winnebago	$70.00 plus tax
Washington, D.C.	*Varies

*For additional information see the Travel Guide webpage at:
http://www.wiu.edu/vpas/business_services/accounting/travguid.php

Vehicle Rates

Type	Rate	Daily Minimum	Weekly Minimum
Sedan	$0.50	$15 (30 miles)	$70 (140 miles)
Minivan	$0.55	$15 (27 miles)	$80 (145 miles)
12/15-Passenger Vans, Cargo Vans, and Mini-Bus	$0.80	$25 (31 miles)	$125 (156 miles)
Extended Parking	$10 per day, excluding days to and from the airport, train station, etc.		
IPass	$5 flat rate (optional)		

**For additional information visit www.wiu.edu/vpas/transportation/rates.php

Student Payroll

Since only a small number of organizations funded by CSAF receive money for student employment, this section will only concern a few organizations. It is limited to the basic outline so as to gain a better understanding of the procedures necessary for securing a student on payroll. Student organizations should not authorize a student for employment unless funds have been previously approved by CSAF. The Council considers funding of Student Employment a "low priority". Thus, student organizations should vigorously review their "needs" for funding in this area.

All organizations wishing to employ a student should contact Financial Aid and request a current copy of the Student Employment Handbook. The handbook contains detailed regulations and guidelines. Since revisions may occur from time to time, additional information can be found on: www.wiu.edu/student_services/student_employment/

Student Payroll Regulations (briefly outlined)

- **Eligibility:** No student will be authorized for more than one university job. No student will be authorized in excess of their College - Work Study limits.

- **Enrollment Requirements:** During the present academic year, a student must be enrolled for six (6) hours or more per semester.

- **Student Employment Authorization:** With this form, a student worker may be appointed for an entire academic year, including break periods. A separate authorization still needs to be completed for the summer.

- **Student Work Requirements:** Each student employee is expected to give careful and conscientious service. It is the supervisor's responsibility to make sure that student employees are paid for time actually worked. Student employees are not entitled to paid vacations, holiday pay, or sick leave.

- **Maximum Hours:** A student employee is not encouraged to work more than 20 hours in one work week (Sunday - Saturday) while school is in session. Students are not permitted to work more than 8 hours in one day. The 80 hours per month restriction has been lifted due to months with more than 28 days.

- **Total Expected Earnings:** The new authorization form has a space for total expected earnings. This line must be filled out for better budgeting control reasons. To estimate earnings, take the number of weeks the student expects to work times the number of expected hours per week. Subtract any expected break periods to this and multiply by the student's wage.

- **Employment During Vacation Period:** If a CSAF funded organization receives an allocation to employ a student during a vacation period, the student will be permitted to work a maximum of 40 hours per week.

- **Pay Rates:** Pay rates vary according to the level of skill and minimum wage.

- **Receiving Paychecks:** Effective May 16, 2011, student employees will be paid biweekly. Students must sign up for direct deposit to be paid.

- **Payroll Responsibility:** It is the responsibility of the advisor and treasurer to make sure that students do not earn more than the employment budget allocation permits. Funds may not be available to pay students after a budget is expended.

Student Payroll Procedures:

- **Tax Forms:** In order to get paid for the hours worked, the student must complete the appropriate tax forms in the Payroll Office.
- **I-9 Forms:** Each student must complete an I-9 form when hired. The I-9 form requires students to bring with them original employment documents.

Note: *If, for any reason, a student worker is terminated before the ending date on the original authorization form, the following procedure should be followed:*

- Complete a new authorization form and mark the termination box. Be sure to give the reason for termination. All other information on the form will remain the same.

- Completed and electronically signed time cards are to be submitted for approval at the end of the pay period. It is the responsibility of the supervisor to make sure that all hours recorded by the students have actually been met and that the student payroll regulations are being followed.

The University has an online time card reporting system for student employees. Student employees with current work authorizations may access the electronic time card by selecting STUDENT EMPLOYEE TIME REPORTING under MENU SELECTIONS on STARS. Time cards must be confirmed by the student and the supervisor by the due date to insure the student gets paid on time. If hours worked are not confirmed by the student and the supervisor during the current pay period, an Extra Help authorization must be completed.

Computer Printouts

It is the responsibility of the organization's treasurer to keep accurate and informative financial records. All transactions affecting an organization's account through the fiscal year should be recorded in the organization's books and documentation (e.g., receipts, DPA copies, etc.) should be kept on file within each student organization.

To facilitate this process, two computer printouts are provided by the University Business Office. These are the FBMO90 and the FBMO91. The computer printouts explained in this section are:

> ➢ A statement of the organization's budget and the balance available to spend (FBMO90), and
> ➢ A detailed listing of all transactions affecting an organization (FBMO91)

These printouts should be used to reconcile the organization's own records. The printout will be sent via email to the Fiscal Agent (organization advisor) at the end of each month. Please familiarize yourself with these printouts.

Note: *Other printouts may also be received by student organizations. These include functional payroll reports and monthly phone bills.*

FBMO90:

This form shows the total budget, what has been spent in the current month, what has been spent for this fiscal year, and the balance left in the subcode lines.

1. **ACCT**   The 3-account Cost Center Number of your organization.

2. **SUBCODE**   This is the expense or income number that has been used for your transaction. If your organization is required to generate income, the amount and the subcode you must use when depositing funds will appear in the first line(s) of your budget, beginning with zero.

3. **DESCRIPTION**   This informs you what the subcode expense or income is (e.g., printing, office supplies, copying, sales, services, etc.)

4. **BUDGETS**   <u>Original:</u> This column shows the original allocation by CSAF to your organization.

   <u>Revised:</u> This column will show changes to your account from transfers or supplementals. Also, as items are paid out of your account the money will be drawn from the pool (e.g., 3000 pool, 4000 pool, etc . . .) and put into the appropriate subcode classification to be expended.

5. **ACTUAL**   <u>Current Month:</u> This shows all transactions in your account for the past month.

   <u>Fiscal Year:</u> This is a year-to-date of all transactions in your account. This amount will include the current month.

6. **OPEN COMMITMENTS**   This shows open purchase orders, RFP's, DPA's that have had the funds encumbered, not paid.

7. **BALANCE AVAILABLE**   This column will show the money available to spend in each pool level. Refer to their accounting books to figure specific balances.

8. **PERCENTAGE USED**   This tells you on a percentage basis what is used.

At the end of the FBMO90, you will find a chart that shows the status of all open commitments.

1. **ACCOUNT**   First 6 digits - Cost Center Number, last 4 digits - subcode. In the case of the PO, the RFP associated with the PO should have a zero balance in the current amount column. A check has not been issued until the encumbrance has been liquidated.

2. **REF**   This is the reference number found in the upper right hand corner of the DPA or RFP that was used to initiate the transaction.

3. **DATE**   The date the transaction entered the computer.

4. **DESCRIPTION**   This is the description that you entered in the 20-character line for description on the DPA or vendor name of a PO.

5. **ORIGINAL AMOUNT**   This is the amount that is first encumbered by the Business Office for a DPA or RFP.

6. **LIQUIDATING EXPENDITURES**   This is the amount actually paid.

7. **ADJUSTMENTS**   If for some reason the amount on the DPA or RFP is off, or the item purchased comes in at a different amount than estimated, this column shows the difference. This column will also reflect any cancellations as when an RFP is turned into a PO.

8. **CURRENT AMOUNT**   Shows the amount of the Open Commitments. When an open commitment transaction is finished you will find the word "completed" behind the Current Amount.

FBMO91:

The FBMO91 is the second monthly printout received from the Business Office. This is the detailed listing of all transactions that are processed through the organization's account. The following is what is found on the FBMO91 report:

1. **ACCT**   Cost Center Number, 3-account number

2. **SUBCODE**   The expense or income subcode number used for this particular transaction.

3. **DESCRIPTION**   When your DPA or RFP is first encumbered, the 20 – character description you supplied will appear at the pool level (e.g. 3000, 4000, etc.). When this amount is actually expended to a specific subcode, the name of the vendor (payee) will appear next to the subcode.

4. **DATE**   The date the transaction was entered into the computer.

5. **TC**   This is the number used by the Business Office to identify the transaction type.

6. **REF**   This reference number should be the number found on the DPA or RFP that initiated the transaction. DPA numbers begin with one letter. RFP numbers begin with two letters. Purchase Orders also begin with two letters and will appear in this column when such order has been written.

7. **2ND REF**   RFP's which will initiate a future Purchase Order will appear in this column.

8. **JE OFFSET ACCOUNT** This is the Journal Entry Offset Account. This entry shows you who has been paid and to what subcode this money has gone. (First 6 digits: Cost Center Number; last 4 digits: Subcode).

9. **BUDGET ENTRIES**   Shows the original / revised budgeted amount for the subcode pools.

10. **CURRENT REV / EXP** This shows the amount of expense or income for each affected subcode or pool level.

11. **COMMITMENT**   This is a listing of all commitments entered and liquidated during the month.

12. **BATCH**   Shows the type of transaction and the date it was entered.

Important Phone Numbers

Office of Student Activities………………………………...298-3232

Organization Finance Office (OFO) ….………….………… 298-3232

DPS… 298-1000

University Garage 298-1100

Travel Services...……………………………..………... 298-1990

Scheduling and Events Services ….………...……………… 298-2421

Sodexo Food Services...298-1292

Telecommunications ………………...….…..…………… 298-2713

Electronic Student Services ………………...………..………... 298-3159

Vice President of Student Services ….………..……………... 298-1814

Advancement and Public Services.………...……….………... 298-1808

Office of Public Safety……………………………………...298-1949

Digital Commons……………………………………………298-2758

Western Courier…………………………………………….298-1876

Facilities Management…………………………………..298-1834