Foreword

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 themselves with this manual.

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, or call me at 298-3232. If you would rather E-mail me, my address is **OFO@wiu.edu**.

Also keep in mind that the OFO will be doing policy meetings in the early fall and budget meetings late fall. Attending these meetings will provide additional information and resources than what is present in this manual.

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

Ketra M. Russell
Organization Finance Officer
Office of Student Activities

Revised Summer 2009

Preface

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 . . .
- Procedures and regulations for CSAF vehicles owned and scheduled by the OFO, along with guidelines for obtaining monies for travel by student organizations.
- Computer Procedures for DPA's 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.

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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 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 group of ten students and three faculty members who make decisions regarding allocations of the student activity fee paid.

Central Stores: Commonly known as the Office Supplies Store, the University operated office supplies center.

Document and Publication Services: Photocopying done at DPS.

Printing Services: Printing and publication services coordinated by the University Document and Publication Services (DPS).

Supplemental: A formal, typed request to CSAF for additional funds - over and above those approved in the original budget.

The Big Picture

Introduction

In order to facilitate programming on campus, a student activity fee is collected from each student each semester and distributed to registered student organizations and departments that sponsor campus-wide activities. Through this manual, we will try 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 two full semesters. Registration is coordinated by the Office of Student Activities. The organization should then prepare a budget based as specifically as possible on the programs they would like to sponsor during the next year and the administrative costs that are necessary to facilitate these programs, (i.e. telephone, supplies, educational workshops, etc).The budget request should be presented to CSAF according to the guidelines presented at the budget workshop. The organization is required to provide, in detail, the costs necessary to provide these programs. **Budget preparation forms are available from the Organization Finance Officer**.

CSAF then reviews the budgets according to CSAF policies, guidelines and program needs. They make a recommendation to the Student Government Association and then to the Vice President for Student Services. CSAF takes many things into consideration when determining program needs. Some of these considerations are:

- Is the activity attempting to improve the quality of student life by providing educational, entertaining and service oriented, campus - wide programs (i.e., activities for students, student development, organization development, etc . . .)?
- Is there a need for this program that is not currently being met?
- Is the proposed program within the mission and purpose of the organization requesting funds? Is it within the realm of student activity fees?
- Can we afford to fund a new program? What programs may have to be sacrificed? What are the benefits gained?

- ➢ How many people could benefit from the program? Who will receive these benefits?

- ➢ Is this type of programming being offered by other groups? Could activities be co-sponsored?

After CSAF determines how much an organization is to receive, the itemized budget and explanation is returned 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 Senate 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. At this point, the organization is obligated to spend their funds according to the line items and programs that have been approved. 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 to work with the Council in amending their budget.

Throughout the year, a funded organization may seek additional funding 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.

It is important to note here that **organizations cannot spend funds, in any manner they deem necessary**. The organization receives funds based on <u>specific requests</u> that are reviewed by the Council, and in turn, the Council grants funding based only on specific programs they approve. The Council is charged with maximizing the effective use of student activities funds and has developed these guidelines and policies to ensure the most efficient use of student funds.

The Role of the Council on Student Activity Funds

The Council on Student Activity Funds is composed of ten (10) students appointed by the Student Government Association and three (3) 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 organization’s funding requests and approve or deny them.
- Make recommendations to the Student Government Association and the Vice President for Student Services regarding yearly allocations, supplemental funding and freezing of an organization’s funds.
- Establish goals and policies for the expenditure of Student Activities 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 allocations.

CSAF Attendance Policy

1. The attendance shall be recorded by the Chair and noted in the minutes of each meeting

2. Any council member having three absences, per semester, either excused or unexcused, shall be removed from their duties on the council.

3. 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 semester will be grounds for removal from their position on CSAF.

4. Any member removed from the council will not be allowed to serve for the remainder of the current academic year.

The Members

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.
- Insure that communication regarding the Council’s actions is informative and appropriate.
- Communicate regularly 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.

The Organization Finance Officer

The Organization Finance Officer serves as the Executive Officer of the Council on Student Activity Funds and performs several vital functions for the Council. 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 insure CSAF decisions and policies are followed by funded organizations. In order to accomplish these purposes, the following responsibilities are delineated to the position:

- The Organization Finance Officer 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 insure accuracy.

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

- The OFO assists with the educational mission of the Office of Student Activities by providing developmental learning experiences with the treasurers of registered student organizations through workshops, newsletters and publications.

- The OFO audits organizations to insure that CSAF funds are being managed according to the governing policies and budget allocations of CSAF. Expenditures are monitored in view of Council intent and policies.

- 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 keeps the Council on Student Activity Funds, student organizations and administrative offices informed of any concerns or suggestions.

- The OFO administers services which are complementary to the major functions of the Council including the Vehicle Account, Unapportioned, and the OFO Account.

- The OFO assists in the preparation of the Council’s meeting by providing research and information that will assist the Council in its decision-making abilities, working with the chair of CSAF to prepare a weekly agenda.

Treasurer of Registered Organizations

The Treasurer**s** in registered student organizations, which receive funding, work~~s~~ 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

The President**s** of registered student organizations work~~s~~ directly with the Council on Student Activity Funds and is responsible for insuring 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 OFO.
- 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 within the Organization Finance Office 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 insuring 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 insure 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.

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 of Student Activity Funds. If a question should arise concerning the funding process, which is not within the realm of the Organization Finance Officer, or the Council on Student Activity Funds, the Director should be consulted.

Council on Student Activity Funds

Goals

- ♦ Student Activity Funds provide students at Western Illinois University a means for sponsoring campus-wide activities 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 and information about those activities.

Registration

1. All student organizations that are registered 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. New registered organizations are able to apply to the council for funding after two full semesters.

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.

3. Funds may be expended only for items budgeted for and approved by CSAF. In addition, no organization may commit (by contract or other means) monies which it does not have (Refer to Budget Deficits, 40).

4. Internal organizational awards, banquet, and/or food provided for events within the organization and request for food at organizational retreats and/or special receptions need to be brought to CSAF for consideration in ADVANCE of the event. Internal awards such as gift certificates, baskets, etc. may not be purchased with student activity fees.

5. **The following items must always have an approval letter attached signed by the Organization Finance Officer, Director of Student Activities, Assistant Vice President of Student Services, and the Vice President of Student Services:**

   A. All requests for food, water, and other beverages

   B. Any awards, plaques, certificates, etc. costing over $75/ unit (must bear the Western Illinois University name)

   C. Items purchased as promotional material. Jackets, shirts, cups, key rings, etc.

D. Items purchased as uniforms to be worn by the organization's members at their events.

E. WIU Logos

F. Memberships

G. Donations

6. All purchases in excess of $1,500.00 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.

7. 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.

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

9. 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.

10. 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.

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

12. Any organization funded by CSAF that does not have an office on campus may be issued an authorization code by the OFO 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.

Procedural Policies

13. **No organization shall be funded unless the advisor and / or President / Treasurer attend the annual CSAF Policy Review Workshop and the annual Budget Workshop regarding funding procedures. Meeting privately with the OFO is also acceptable**.

14. Student organizations appearing before the Council on Student Activity Funds (CSAF) must be represented by a student officer or leader. University departments currents funded by CSAF, must be represented by the appropriate fiscal agent. For more detailed descriptions of student organization categories, see page 15 of the SOA handbook.

15. Organizations must submit a budget request on 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:

    A. When budget requests are submitted, they will be stamped with the date received by the Office of Student Activities. This information will not be made known to CSAF until after the allocation process is complete. Initially, all the budget requests will be reviewed as if they were received by the due date.

    B. Those requests received after the due date but before the CSAF allocation session, will have their allocation reduced by 10%

    C. Those requests received after the due date and after the CSAF allocation session, will be considered at the discretion of CSAF.

16. After final allocations are made by the CSAF, student organizations who wish to appeal their allocations, may do so according to the appeals procedures presented at the Budget Workshops.

17. No new organization budget request for the current fiscal year will be processed after November 15 of the academic year. Any budget submitted after the above date shall be written as a fiscal budget for the following year and will be considered during the spring budget review process.

18. All requests from funded student organizations for supplementals, requests to spend generated income, etc., which come before the Council on Student Activity Funds must be signed by the organization's Fiscal Agent, treasurer, and president. All such requests from currently funded University departments must be signed by the appropriate fiscal agent.

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

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

21. Organizations are responsible for keeping updated materials on file with the Organization Finance Officer (signature sheets, driver's forms, etc . . .) during the fiscal year.

22. **All paperwork** (transfers, RFP's, DPA's, supplementals, travel advances, approval letters, etc.) **must** be sent to the Organizational Finance Officer to be processed **prior** to being sent to the Business or Purchasing Offices.

Salaries

23. Student Activity Funds are not designed for payment of salaries except in the following organizations; Band, Organization Finance Office, University Union Board, WIUS, Office of Student Activities, Student Legal Services and Westec. 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 the Council on Student Activity Funds and the Vice President for Student Services <u>before</u> 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 that can not be obtained elsewhere at a less expensive fee.

24. In order for an organization, that provides general services to WIU students, to be eligible to provide CSAF funds for direct payment to its members, the organization must first meet the following criteria:

   A. The service must be of a "technical" nature that carries a significant level of responsibility.

   B. The organization must make a reasonable effort to generate income to reimburse the Council for funds distributed as payment to individual members.

   C. The services that the organization provides must be directed towards providing services to the student body.

   D. Organizations who believe they meet these criteria must then present their detailed request to the Council on Student Activity Funds for consideration.

Income

25. All registered student organizations are required to seek additional funding from other resources in the form of generated income. Any and all anticipated funds are to be considered as generated income. This includes, but is not limited to, fundraisers, membership dues, donations, grants and departmental funds.

26. All generated income 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.

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. At each income generation event there shall be an officer (s) of the organizations or the fiscal agent (s) present. This officer or 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.

29. Equipment that has been purchased with student activity fees shall not be rented 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.

30. 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. Student activity fee purchased equipment shall be loaned and rented at the discretion of the loaner/renter.

Newly Funded Organizations

31. The student organization must be a registered student organization according to the Western Illinois University Student Organization & Advisor (SOA) Handbook. This student organization must have also been active for two full semesters before applying to receive funding.

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

33. Timeline for newly funded organizations:

A. Budgets for organizations requesting funding for the first time may be submitted until November 15 of the academic year the organization is seeking funding for (Refer to Procedural policies, 13).

B. CSAF will review new budgets on a case by case basis and make allocations based on available funding**.**

C. Initial allocations for newly funded organizations will be a maximum of $500. There is no guarantee that the organization will get the maximum. Allocations are at the discretion of the CSAF.

D. Appeals would be due to the Organization Finance Officer within three business days.

E. Appeals would be heard by CSAF at their next scheduled meeting.

Budget Deficits

34. 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. This most often occurs when a student organization does not earn the generated income which it budgeted for. 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 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.

Thus, when preparing a budget for submission to the Council, each organization should show what programs and / or services the allocation will be used for and how the students will benefit. Budget packets are available in the Organization Finance Office to aid organizations in preparing a Budget Request for the Council on Student Activity Funds. Briefly, the Budget packet includes: instructions, a current copy of CSAF policies, a sample budget request, and a new budget request form.

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

Mid- November	Budget preparation packets available from the OFO, in the Office of Student Activities.
Late – January	Budget requests for the fiscal year beginning July 1 are due.
Late - January to Mid – April	The Council reviews and evaluates each budget and may assign a tentative allocation.
Mid - April	The Council finalizes its allocation to make certain that its recommendations do not exceed the projected amount of funds available for the next year.
Late – April	Organizations may appeal their final allocation to CSAF
Early – May	CSAF forwards a final recommendation to the **SGA** Senate and to the Vice President for Student Services.
Early – May	The V.P. for Student Services approves final allocation or makes changes. Final budget allocations are sent to organizations by the OFO.
Late - June to Early – July	The OFO submits the final budgets to the budget office. Budget office completes the budgeting process by entering the budgets into the accounts via computer.
July 1	Allocations are made.

Reminders

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

Treasurer / Advisor Authorization Signature Sheets - Authorization sheets provide the signatures of the treasurer and advisor for purposes of authorizing expenditures (signatures on DPA's, RFP's, etc . . .) made by the organization.

These sheets need to be completed in the event of officer (advisors or treasurers) transitions, so that current officer 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.

Personal Memberships

- Personal memberships in professional organizations are reimbursable if approval is obtained in advance from the Vice President. Any substantive materials must become the property of Western Illinois University.

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 **E9989-9612-07**. 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.
- 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 required 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. An example of the cash deposit slip utilized in making a deposit is shown in page 1 of the Appendices.

Income Deposited

To deposit income to your account, you 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. A list of income codes is found on page 2 of the

appendix. 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.

   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.** A Request to Spend Generated Income form should be submitted to the OFO. The Council will be informed of all organizational budgeted income adjustments.

4. It is possible your organization is collecting income that is subject to Retailer's Occupation Tax (Sales Tax), but you are neither charging nor collecting this tax. 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 6 ¾ % 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 website.

   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 in the Office of Student Activities and at the Union Service Desk on the Ground Level of the University Union**.**

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.

Supplemental Request

What is it? A supplemental is a request for additional funds over and above an organization's original budget.

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

How? The supplemental request must be typed on the supplemental form available from the OFO office or on the OFO website. No verbal 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 subcode that is to be supplemented.
- The amount of money requested.

- ♦ The reason for the supplemental (please be specific).
- ♦ The **signatures of both the advisor and treasurer & president**.
- ♦ Attach any supporting materials if needed.

When? Requests for supplementals must be presented and approved prior to funds being committed for such events.

Direct Payment Authorization (DPA)

Direct Payment Authorization's (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. A statement of an account will not be acceptable documentation except in those rare cases when a company does not furnish invoices or receipts. 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 and anything else that may help to support or justify an expense.

Procedures (Form DPA's)

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 **along with President and Treasurer**. 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. If you need a check sent to an address other than what will appear on the check, please type and attach an appropriate envelope to your DPA. Also, if additional information is needed on the envelope such as: "Attention: Jack Jones", please put this on the envelope as well. If a check is to be returned to an individual on campus or to a department, please be sure to attach an inter-office envelope with the individual's or department's name on it.

3. 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.

4. 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.

5. A check will not automatically 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. If you wish a check to be sent back to the Fiscal Agent, please remember to attach / staple an envelope or indicate where the check is to go in the comment section of the DPA.

   Note: All DPAs must be signed by the President, Treasurer, and Fiscal Agent of the organization. Any DPA for items over $1,500.00 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 turn around time OFO office in one or two working days.
- Normal turn around time Business Office is 3-5 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 you 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 you description, i.e., 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.

- **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. (President and Treasurer must also sign)

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.

Make sure to use the comments section to help clarify your request. This will help to avoid delays.

Procurement Card

Purchases of up to $3,000 may be made using the University's credit card (PCard). 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 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.

The Form to Request Approval of Anticipated P-Card Purchase must be completed and received by the OFO at least 72 hours before a purchase is made from a CSAF account with a P-Card. This form is available on the OFO website at the following address**:** **http://www.student.services.wiu.edu/osa/pdf/Request%20Approval%20P-CardOSA.pdf.** A purchase should not be made until notice of approval has been given in the form of an email or phone call from the OFO. **Purchases made with the P-Card follow the same policies as those made with a DPA**; follow the CSAF Manual.

For accountability, you must inform the OFO if you will be using the P-Card. The OFO will be checking bi-monthly P-Card statements to verify that all purchases have been authorized. 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

Request 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 a 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.

Once the Purchasing Office has received the Request for Purchase, the bidding process usually takes from three to eighteen days.

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 30 days. Failure to do so will result in additional charges to the department to cover the interest due the vendor**.**

Important Purchasing Office Policy

All purchasing of$1,500 or more must 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. Any commitment over $1,500.00 must have been specifically approved by the Council on Student Activity Funds for the organization's budget.

The following items are exempt from this policy:

- Anything less than $1,500.00
- Employee Travel
- Conference Dues
- Petty Cash Reimbursements

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 $25,000 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 verbally) 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.

Request To Spend Generated Income

What is it? A request to spend generated income is a request to utilize excess income generated above the original amount on the budget. It can be used to purchase additional items for the organization or to perform additional activities.

Why? Organizations may decide to make unplanned purchases or to extend their programming. The request to spend generated income allows the organization to access their additional funds to complete these objectives.

How? By completing the form found on the OFO website at http://www.student.services.wiu.edu/osa/spend.asp and submitting to the OFO**.**-The request should include:

- The name of the organization
- The cost center number
- The supplemental subcode (income subcode)
- Amount requested

- Description of how revenue was generated
- Explanation for request
- Signatures of both the advisor and the treasurer
- Attach any supporting materials if needed

When? Requests should be made only as needed and should be done after the income has been deposited into the appropriate subcode.

Office Supplies Stores Orders

University recognized organizations are strongly encouraged to purchase supplies for organizational use from the Office Supplies Store, which is located in the northeast corner of the Physical Plant Building. Supplies maintained in stock include pens, paper, diskettes, laser printer cartridges, etc . . . In addition, items not maintained in stock can be ordered at reduced prices. An Office Supplies catalog and Boise catalog for non-stock items are available in the Office of Student Activities.

Procedures

- **Important:** Always check the budget for funds available prior to making an order.

  Enter the following Internet address: http://oss.wiu.edu/. This will take you to the Online Office Supply Store located in the Physical Plant Building.

  You can search through the supplies listings that are stocked at the Physical Plant to order supplies for your organization's office. Follow through the prompts on the screen to fill in the information necessary to complete your order. Be sure to enter the proper delivery address.

Publications Services and Support

Request for Printing

Begin all printing requests with a signed Request for Printing (RFP) form. Printing will not be arranged without established funding. Publications will help provide printing specifications, suggested vendors, and estimated total cost. Independent purchases associated with, but apart from printing, such as scanning photos, typesetting or other preparation costs will be billed separately.

Writing

For most publications we ask that you write the original draft, since you know the most about your program. Information intended to recruit or retain students, as well as public affairs materials, will be edited for accuracy and clarity to adhere to University writing and organizational styles.

Decisions on grammar and usage are based on *The Chicago Manual of Style* and *Webster's New International Dictionary*.

Design & Layout

A graphic designer will work with you in the design process, which includes layout ideas and the use of images and photos. Begin by preparing a simple outline sketch of your material in the order you want to see it printed. Please do not submit a pre-designed document because some design software is not compatible with software used in the publications office or by printers.

Submit copy via e-mail, on a zip disc, or on a CD (do not use a 3.5" floppy disc) in a Text (.txt) or Word format (.doc); Text is preferred. It is also helpful to submit a paper copy of the text with potential headlines, subheads, bold or italicized type indicated. In design-intensive documents, a proof will be given prior to the pre-press stage**.**

Typesetting and Proofing

The pre-press technician typesets and prepares the document to send to a printer. You will be contacted to proofread your document in Sherman Hall 302. After final approval, the publication is sent to a printer.

If specified in the bid, the client will get a printer's proof for approval before final printing. Any alterations made to the printer's proof will cost the client additional money and time.

Publication Guidelines

Publication materials intended for the public -- such as letterhead stationery, business cards, recruiting materials, departmental information, major events, and concert programs - - should be coordinated with the Office of University Relations publications staff to ensure the University's identity is conveyed in a consistent and effective way.

Publications staff need to be involved in the earliest planning stages. On average, a new publication takes 6-8 weeks to produce, while reprints or less complex jobs may take less time. Projects that require formal bidding and extensive design may require 8-12 weeks.

Publications provides services in editing, design, layout, photo requests, and aspects of other printing production.

In providing these services, it is the publications staff's responsibility to ensure University-funded publications meet image standards. Projects are handled on a priority basis.

Note: **For more information regarding university publications, please refer to the University Relations website at http://www.wiu.edu/U-Relations/pubguides.shtml.**

Policies

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.

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.

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 Licensing

Western Illinois University has contracted with Licensing Resource Group, Inc. 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.

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 that 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: Mr. Larry Mortier, Vice President for Advancement and Public Services or Ms. Kellie Esters, Assistant to the Vice President for Advancement and Public Services, at 298-1808, for a list of licensed vendors. If you desire to do business with someone who is not licensed, please supply us with the name and address of the company and licensing material will be forwarded to them.

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. Automatic billing procedures occur in the following areas:

- Publications Service
- Phone Billing
- Postage

- Academic Computing
- Educational Broadcasting Independent Student
- CSAF Vehicles
- University Union
- Office Supplies Store
- The Western Courier

Areas are individually outlined on the following pages.

Publication Services and Office Supplies Store

Copy services are available to recognized student organizations at the Stipes Copy Center, 111 Stipes Hall and Union Copy Center. Office supplies are available in the northeast corner of the Physical Plant building. 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 the OFO receives an invoice from Telecommunications Services for those student organizations that have a telephone authorization code in addition to an invoice from GTE for any operator handled calls such as calling card, etc . . . Both telephone charges are automatically billed to student organizations. The OFO reviews the billing and sends the invoices to the Fiscal Agents of the student organizations. All phone calls over 15 minutes in length will be highlighted in order to potentially bring attention to phone abuses.

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.

- **Authorization Code:** The four digit code that is used to place calls to areas outside of Macomb. This particular code is the code that is billed to your account number.

- **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 and 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. Charges are $0.05 per page, plus $0.21 a minute in-state and $0.28 a minute out-of-state. All incoming faxes are $0.05 per page. The charge for pages are automatically debited to your Copy Center line item and the per minute charges are automatically debited to you telecommunications line items.

Postage

All student organizations with monies approved by CSAF for postage may utilize the Postal Service at WIU. All postage billings are made on a monthly basis and are reflected on the month-end computer printout. Please see the section on how to utilize this service.

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. The University Post Office is located in the Physical Plant Building in the East side.

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

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

Off-Campus Mail

- ➢ Each piece must have a complete WIU return address including office and / or organization name. An off-campus address is not acceptable.

- ➢ A completed billing slip, including an authorized signature must accompany each mailing (whether it be one or several pieces).

- ➢ For bulk-mail only, if regular business - size envelopes are used, they should be flapped (one flap over the next) for sealing automatically while metering. All other types of mail should be sealed for distribution.

- If using a self - mailer (a piece not enclosed in an envelope) a sample should be brought to the WIU Post Office for tips on acceptable format for processing.

On-Campus Mail

- Organizations may use campus mail for correspondence with recognized members and associates, preferably using brown interdepartmental envelopes.

- Pieces should be separated and banded according to department and / or residence halls where applicable.

- Instead of flapping as stated above, the flaps should be taped closed.

Off-Campus Bulk Mail

- Bulk mail applies to mailings of 200 or more IDENTICAL pieces of material.

- Bulk mail does not require a return address. However, if used, it should be a complete WIU return address including office and / or organization name.

- The mailing should be in ZIP CODE ORDER by the first five (5) digits. Again, if using regular business-size envelopes, you may follow directions as stated previously under Off-Campus Mail.

- If a self mailer, it is preferred that the bulk mailing imprint be applied onto the mail pieces as they are prepared by the printer. As stated previously, bring a sample to our office prior to printing for approval and any time - saving guidelines we can offer that would be unique to your specific mailing.

  Note: If the bulk mailing permit is not placed on the piece at printing time, check with us as to other preparation that may be necessary in order to process the mailing.

- Allow at least one to three days for processing of the mailing within our office and at least a two - week delivery time after it leaves our office.

- Bulk mail is not returnable to sender unless appropriate endorsements are placed on the envelope or self-mailer. The account will be billed for any pieces returned.

- If you have any questions please call Mailing Services 298-1509.

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: Sodexho 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.

CSAF Vehicles

All CSAF funded student organizations utilizing CSAF vehicles will be billed automatically when the actual mileage from the trip is supplied to Auxiliary Services. These charges are reflected on the month-end computer printout.

Vehicle Procedures

- First, call the OFO to make sure there is a van available. If a vehicle is available on the dates requested, it will be scheduled in that organization's name. Vehicles can be scheduled for any time of the year at any point on a first come first serve basis. No vehicle should be scheduled with less than one (1) week's notice.

  If a van is available, it may be reserved online by going to www.wiu.edu/carrequest. It will be necessary to enter an ECOM user name and password. Enter the required information in the proper fields. In the box labeled “Driver,” enter the van number that the OFO schedules for you after you enter the name of the individual who will be driving the vehicle. In the “Account” box, enter your CSAF account number. The remaining boxes are self-explanatory**.**

- Some circumstances require that certain paperwork be completed prior to students scheduling a vehicle. All driver certification forms are kept on file by the OFO for one academic year.

  - Only Graduate students who are university employees may drive university vehicles (“Graduate Assistant” *is* employment). If the vehicle being requested is a 15 passenger van, proof of completion of the exam administered by the University Garage is required by the garage.

  - Graduate students who are employed by the university must sign an Employee’s Certification – Privately Owned Vehicles Form before driving a personal vehicle on university business. A hard copy of this form is available in the Office of Student Activities. The original will be sent to Auxiliary Services and a copy will be kept for OFO records**.**

  - Students are not allowed to drive university vehicles unless he or she is a university employee specifically paid to drive the vehicles. The student must sign a Student’s Certification – Privately Owned Vehicles Form before driving a personal vehicle on university business. A hard copy of this form is available in the Office of Student Activities. The original will be sent to Auxiliary Services and a copy will be kept for OFO records.

- The following flowchart describes CSAF policy on graduate and undergraduate student driving:

  - If GRADUATE STUDENT
    - If university employee (i.e. Graduate Assistant/Advisor)
      - If driving university vehicle
        - Then no forms required
      - If driving personal vehicle
        - Then Employee’s Certification – P.O.V. required
    - If NOT university employee
      - University vehicles are not available
      - If driving personal vehicle
        - Then Student’s Certification – P.O.V. required
    - If UNDERGRADUATE STUDENT
      - University vehicles are not available unless the student is an employee with driving university vehicles listed in the job description

If driving personal vehicle

Then Student's Certification – P.O.V. required

Students will not be reimbursed for personal vehicle mileage

Students may be reimbursed for gas

- When returning a CSAF vehicle, please note mileage and vehicle problems you experienced on the trip sheet.

- Credit Cards and Travel Conditions

    - A credit card will accompany each vehicle scheduled for long distance trips. Purchase of gas, oil and repairs should be made to the extent feasible by the credit card which accompanies the vehicle. The credit card is not to be used for any charges that are not directly connected with the maintenance and operation of the assigned vehicle. Credit card and receipts for credit purchases must be turned in to the garage with the vehicle keys.

      Each credit card has the vehicle's number imprinted on it. Therefore, charges incurred on the vehicle must be charged to the specific credit card which has been issued at the time of assignment of the vehicle. Please make a notation on the credit card when other University vehicles are serviced with the same card.

IMPORTANT: DRIVERS MUST VERIFY ALL CHARGES AND BE SURE THAT THE VEHICLE LICENSE NUMBER IS ON THE CHARGE TICKET BEFORE SIGNING IT. ALSO, CREDIT CARDS ISSUED FOR UNIVERSITY VEHICLES CANNOT BE USED TO CHARGE GAS, OIL, OR REPAIRS FOR PRIVATE VEHICLES.

Vehicles

There are 3 seven-passenger CSAF vehicles available to all student organizations funded by CSAF. Trips must be for official University business and must be the most direct route to and from the destination. There will be no trip charge for using these vehicles.

Vehicle	Vehicle Number	Capacity
Three (3) Mini - Vans	MV50 (only Macomb) MV54 MV52	7 (each)

The charge per mile for these vehicles is as follows:

Vehicle	**Charge**
Mini – Van 15 passenger van	$0.45 per mile $0.54 per mile
Private Auto Reimbursement	$.485 per mile maximum. This should be expended from subcode 4550, non-state employee travel. **We will not be reimbursing student drivers for mileage.**

University Garage

The University Garage is located across from Thompson Hall, directly behind the baseball diamond. The phone number: 298-1100.

The hours when the University Garage is open are:

Monday through Friday	6:00 a.m. - 5:00 p.m.
Saturday	6:00 a.m. - 2:00 p.m.

- If for any reason it is necessary to purchase items for vehicle maintenance, e.g., wiper blades, windshield washer fluid, oil, etc . . ., please obtain a written receipt of the expense and bring it to the attention of the OFO. Student organizations are reimbursed for maintenance expenses for University vehicles from a University account. The receipt must be brought back to the OFO for reimbursement.

- If the University Garage is closed (see "University Garage Hours") when returning a university vehicle, park the vehicle at the University Garage parking lot and leave the key and credit card in the overnight Drop Box.

  Note: University vehicles are not to be kept at an off-campus residence and should be returned to the university garage no matter what time of day. There are no exceptions to this policy!

- Vehicles - Security and Responsibility

The security and operation of the University vehicle is the responsibility of the person to whom it is released. The responsibility cannot be delegated to others. Before starting on any trip, a driver should:

1. Visually check the tires (spare also) for flats and / or low pressure.

2. Visually check body for obvious dents, scrapes, etc . . ., and note on trip card on separate sheet. Check the condition of the interior also.

3. Note gauges on dash panel after engine starts and test brakes. Irregularities on any of these should be reported immediately to transportation personnel. The vehicle should not be driven until the irregularity has been corrected. If available, a substitute vehicle will be provided.

PLEASE ROLL UP THE WINDOWS AND LOCK THE DOORS.

- Accident and Repair Procedures

In case of an accident:

1. Make sure that all individuals receive medical attention immediately.

2. Obtain the names and addresses of all witnesses, licenses of other vehicles and people involved in the accident.

3. Obtain the names of the insurance companies of all vehicles involved in the accident.

4. Contact: Rod Rouse, 298-1100(garage). If unable to reach him, call Jackie Thompson, 298-1800 (office). If you are unable to reach anyone, contact the Office of Public Safety, 298-1949.

5. Upon returning to campus, complete the necessary State Accident Report from the Auxiliary Services Office in Sherman Hall.

6. Contact the OFO, 298-3232. This must be done as soon as possible.

In case of a State Vehicle needing repairs:

1. If you need an emergency repair, have the vehicle towed to a safe area away from traffic.
2. If the repair is minor, such as a tire repair, charge the repair and/or towing to the WIU credit cards, personal **credit card, or** pay cash. Submit the receipt to Transportation Services for reimbursement.
3. If the vehicle has been towed and the repair is estimated to exceed $250, drivers must contact Transportation Services 309 298-1100 for authorization to proceed. After hours contact the WIU Office of Public Safety 309 298-1949. Without authorization, the driver may be held liable for the cost of the repair. Contact information is also listed on a laminated card located in the vehicle glove box**.**

Vehicle Regulations

- Vehicles will be scheduled on the basis of availability to organizations who receive an allocation from the Council on Student Activity Funds.

  Note: Be sure to include your proper cost center number on the Vehicle Request Form.

- **Important:** The driver of any University Vehicle agrees to be held personally responsible for charges for mileage over and above the amount specified by the requesting organization.

- **Insurance:** Vehicles are insured for collision on a $500.00 deductible basis. In the event of damage to a vehicle, the first $500.00 will be paid by the organization requesting the vehicle. Exception: If the amount is paid by the driver at fault or their driver's insurance company, the requesting organization is relieved of the liability. Passengers are covered by a liability insurance policy carried by the University.

- Student organizations cannot be reimbursed for rental vehicles. For example, Hertz or Avis rental cars.

- In addition to the Illinois State Rules of the Road, WIU requires that the following regulations apply to users of any vehicle designed to carry more than ten (10) passengers (vans):

  1. All drivers must be 21 years of age or older.

2. Driver's license will be checked at the University Garage when the vehicle is acquired.
3. All drives must have passed the online test required by the University Garage.
4. **Only University employees may operate University owned vehicles.**

- ➢ There shall be no alcohol or drugs either consumed or transported in any University Vehicle.

- ➢ Spouses, or non-university personnel may travel in CSAF vehicles provided prior approval is secured from the Vice President for Student Services.

Cancellation Fee

A $10.00 progressive cancellation fee will be charged to an organization if a vehicle is canceled within three **(3) days** of the scheduled date. This also includes all organizations who fail to pick up a vehicle at the University Garage. The fee is progressive; i.e., first time $10.00, second time $20.00 and the third time $30.00.
There will be no exceptions to this policy.

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 absolutely necessary that all Advance Travel requests are received in the OFO office 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/auxserv/forms/Tvladform.doc**.**

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

2. Attach the Advance Travel Form to a completed DPA. Send the original and a copy of both forms to the OFO**.** If necessary, supporting documentation should be included when the ATR 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, 223 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 Advance Travel Request, 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 to be overnight or in excess of 18 hours. In-state rate is $7.00 per quarter day and out-of-state rate is $8.00 per quarter day. 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

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 form the per diem or per meal allowance:

Breakfast: In-State $5.50; Out-of-State $6.50
Lunch: In-State $5.50; Out-of-State $6.50
Dinner: In-Sate $17.00; Out-of-State $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 will 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

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 $149.00 plus tax
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	$60.00 plus tax

For additional information, see the Travel webpage under www.wiu.edu/users/mibus.

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, all CSAF organizations are encouraged to contact the OFO for current Student Employment Regulations.

Student Payroll Regulations (briefly)

- **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 permitted 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 students 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 January 1, 1989, student employees are paid on the 1st and 16th of each month for the work performed the previous month. Students must present proper identification when picking up their paycheck in the Union Service Center Desk. Paychecks will be mailed off-campus if the student provides a self-addressed stamped envelope. In the cases where the pay date falls on a Saturday, Sunday, or holiday, the checks will be available the last working day prior to that scheduled pay date.

  Note: Students may sign up for automatic deposit.

- **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. The Payroll Office will mail a time card to the supervisor. A time card cannot be issued until the tax forms have been completed and / or are on file in the Payroll Office.

- **I-9 Forms:** Each student must have an I-9 form on file with the Payroll Office. This will need to be completed by the 25th of the month, also. If a student worker was employed last year, a new I-9 form is not needed.

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 Signed Time Cards:** Are due in the Supervisor's Office no later than two (2) days prior to the end of the pay period. It is the responsibility of the supervisor to make sure that:

    1. All hours are indicated by the student have actually been worked;

    2. No student has worked more than eight (8) hours per day.

    3. No student has worked more than twenty (20) hours per week (Sunday - Saturday), for each week taken as a whole (i.e., end of one month and beginning of next month).

- Time Cards should be reviewed, approved and signed by the supervisor. Time Cards will be due in the Payroll Office no later than 4:30 p.m. on the last working day of every pay period. There are no exceptions to this rule.

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, i.e., 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** **Original:** This column shows the original allocation by CSAF to your organization.

   Revised: This column will show transfers or supplementals to your account. 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** **Current Month:** This shows all transactions in your account for the past month.

   Fiscal Year: 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 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 subcode 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 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 (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**	This shows the type of transaction and the date it was entered.