FLORIDA ATLANTIC UNIVERSITY

A&S ACCOUNTING AND BUDGET OFFICE

FISCAL POLICY AND PROCEDURES **MANUAL**



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Introduction

Welcome to the Activity and Service Fee, Accounting and Budget Office (ASAB) fiscal policy and procedures manual. Student Government (SG) Statute 203.320 states that the Activity and Service, Accounting and Budget Office is responsible for publishing a policies and procedures manual for Activity and Service (A&S) Fee budgeting and expenditures. This manual is for Student Government, Student Government funded programs, Registered Student Organizations and Student Government funded departments.

According to Florida State Statue 1009.24, students pay an Activity and Service Fee for every credit hour in which they are enrolled. The most current rate can be found here: https://www.fau.edu/controller/student-services/tuition-breakdown/. According to 1009.24, Student Government allocates the A&S Fee. The budget process is governed by Student Government Statutes. A&S Funds are allocated to Student Government, Student Government funded programs, and Student Government Departments.

According to State Statute 1009.24, the A&S fee shall be expended for lawful purposes to benefit the Student Body in general. This shall include, but shall not be limited to, student publications and grants to duly recognized student organizations, the membership of which is open to all students at the University without regard to race, ethnicity, age, disability, sex or religion. The fund may not benefit activities for which an admission fee is charged to students, except for Student Government sponsored concerts.

The Florida Atlantic University's (FAU) Office of Inspector General was consulted regarding review of this manual.

A&S Accounting & Budget Office

According to Student Government Statute 203.300, the A&S, Accounting and Budget (ASAB) Office services the accounting, budget, personnel, payroll, travel and purchasing needs of A&S fee-funded entities. Additionally, ASAB coordinates training regarding fiscal procedures for all Student Organizations and any A&S fee-funded entities. The ASAB Office is part of the Division of Student Affairs.

Office Information:
Location: Student Union (Bldg. 31), Room 221
Phone Number: 561-297-2879
Email: asab@fau.edu
Web page: www.fau.edu/asab

Budgets

The Student Government Statutes, Chapter 200s govern the A&S Budget process. The A&S budget process starts early in the Fall Semester and ends mid-way through the Spring Semester. The fiscal year for the A&S approved budget is July 1st – June 30th.

Budget Projections
The ASAB office, in accordance with the Vice President for Student Affairs (VPSA), determines revenue projections for the A&S Fee. Projections are shared with the SG President and Vice President in a meeting that kicks off the A&S Budget Process.

Budget Timeline
According to Student Government Statute 203.330, ASAB will be responsible for creating and distributing the annual budget process timeline and sending all related correspondence to account managers of A&S Fee funds.

UBAC and CBAC hearing and deliberations
Per Student Government Statutes, Chapter 200s. The University Budget Appropriations Committee (UBAC) is the body that allocates the University Wide Budgets, including campus allocations. The Campus Budget Appropriation Committee (CBAC) distributes campus allocations. Both the UBAC and CBAC hear budget justifications from account managers and hold deliberations to decide how the budget is allocated to each A&S account.

A&S Published Budget
The adopted annual Activity & Service Fee budget is published online each fiscal year by the ASAB office.

FAU Budget Construction
The Student Government Budget is a part of the University's budget that is approved by the Board of Trustees and the Board of Governors. The University's budget is housed in the finance system, Workday. The University uses a software named Adaptive to upload budgets into Workday. The ASAB Office is responsible for adding the budget to Adaptive during the University's budget period.

Amendments
According to the Student Government Statutes, Chapter 400s, the Senate legislation deals with budget reallocations. The ASAB office reallocates the budget per fully executed legislation. Under Chapter 200s, ASAB can approve inter-account budget re-allocations, but amendments to external accounts require legislation.

COSO Budgets
Depending on the type of account, the Council of Student Organizations' (COSO), individual club budgets are allocated by COSO once the Campus Based Budget Appropriation Committees (CBAC) conclude their process and COSOs are provided their campus allocations.

GPSO Budgets

The Graduate and Professional Student Organization's (GPSO) individual club budgets are allocated by GPSO once the University-Wide Budget Appropriation Committee (UBAC) concludes their process and GPSO is provided its allocation.

Sports Club Council Budgets

Sports Club Council's individual club budgets are allocated by the Sports Club Council, once the CBACs conclude their process and the Sports Club Council is provided its allocation.

Accounts

A. Chart of Accounts

Student Government Chart of Accounts can be found in the A&S budget that is published on the ASAB webpage at www.fau.edu/asab. Each account is called a SmartTag. SmartTags are used in the University's finance system, Workday.

B. New Accounts

New Student Government SmartTags are requested via the ASAB Office. The Assistant Director of ASAB handles these requests. The budget for new SmartTags must be allocated by the Senate either through the annual budget process or other legislation.

C. QuickBooks

QuickBooks is an accounting software package developed and marketed by Intuit. ASAB uses QuickBooks to manage Non RSO A&S accounts. ASAB uses the annual A&S budget to setup QuickBooks accounts. ASAB reconciles the accounts against Workday ledgers.

D. Owl Central Finance

Owl Central Finance is used to manage RSO accounts and purchase requests. The Council of Student Organizations allocates the budget for these accounts. ASAB reconciles the accounts against Workday ledgers.

E. Agency

Agency accounts are Club Accounts that are not A&S. Clubs fundraise to fund the accounts. On campus agency accounts are subject to the expenditure rules governed by the University. The Student Organization Manual provides guidance for these accounts.

F. RSO Off-Campus Accounts

Off-Campus accounts are Club Accounts that are not A&S. Clubs fundraise to fund the accounts. Clubs are responsible for use of their off-campus accounts. The Student Organization Manual provides guidance for these accounts.

G. Account Managers

Account Managers are the individuals who have signature authority on an account as listed in the A&S Budget. All purchase requests must be signed by an applicable account manager. All account managers and those that submit purchase requests on their behalf are required to successfully complete fiscal training. All account managers must maintain accounts in good standing. No account can have a negative balance.

Purchasing

Activity and Service Fees must be used in accordance with Florida Statutes, Florida Atlantic University's policies and procedures, Student Government Statutes, and in accordance with the processes and procedures outlined in this Manual.

Purchasing Guidelines

The A&S Fee Purchasing Guidelines provide detail guidelines for A&S purchases as well as step-by-step instructions for making A&S purchases. The purchasing guidelines are posted online but are also a part of this manual. Before reviewing the guidelines for making a purchase, please review the general purchasing guidelines below:

General Purchasing Guidelines

1. To access A&S Funding, individuals from SG, A&S-funded departments, programs, and student organizations (RSO) approved for funding must complete Fiscal Training once a year.
2. All Activities and Services (A&S) Fund purchases must be approved in advance via Owl Central and FAU Purchasing (as applicable) prior to doing business with the vendor
3. Purchase requests must be submitted to the Activity and Service, Accounting, and Budget Office (ASAB) at least 7 business days before the event, except for on-campus food vendor purchases, which must be submitted at least 5 business days before the event. Requests submitted outside of the specified time frame must include a non-routine justification form signed by a Director and a Student Affairs representative; advisers should assist students with this step.
4. All purchases made in the State of Florida must be tax-exempt.
5. Except for Pcard purchases, only do business with vendors registered with FAU (Only professional staff have P-Cards). Registered means the vendor is in the University's finance system, Workday.
6. Unless prior approval is granted for personnel to be reimbursed, all purchases should be done using the Pcard, with on-campus vendors, or through the University's Requisition/Purchase Order process.
7. The maximum amount per item for purchase of giveaways and prizes is $100, and a list of recipients must be provided to the Office of Activity and Services, Accounting and Budget.
8. All printed and promotional item purchases must be made with vendors that are licensed and registered with FAU. Licensed means the vendor has permission from the university to produce licensed FAU materials. Registered means the vendor is in the University's finance system, Workday.
9. Except for printed items produced by on-campus printers, printed and promotional items may not be purchased using a P-Card.

10. All purchases for performers and speakers require an executed contract that has been signed by both the vendor and FAU legal representation. FAU legal templates are available on the FAU General Counsel's website and may be used in the absence of or instead of a vendor contract. Equipment rental quotes that contain terms and conditions that do not require an FAU signature require a signed FAU addendum but are not required to go into the Owl Central Contracts form. All vendor agreements that require an FAU signature must be accompanied by a vendor signed FAU addendum. No contract, quote, or estimate should be signed by a student or professional staff member.

11. Unless a food waiver and permit, approved by Business Services, has been secured, all catering purchases must be made through FAU's on-campus food vendor, Chartwells.

12. All beverages purchased for on-campus events must be Coca-Cola products.

13. All office supply purchases shall be made through Office Depot as the University's preferred vendor, unless otherwise approved by the FAU Procurement Department.

14. Food items that require a food waiver or permit cannot be purchased using a P-card. However, pre-packaged foods can be purchased with a P-card.

15. A&S Funds cannot be used to purchase food or refreshments for regular meetings. Do not use the word "meeting" in your purchase request, it will be denied if you do.

16. A&S Funds cannot be used for fundraisers, gift cards, vouchers, cash awards or scholarships.

17. A&S Fees cannot be used to purchase alcohol, firearms, drugs, weapons or used for political campaigns.

18. A&S Fee purchases should not be personal in nature but should benefit the entire student body.

19. Staff travel must be pre-approved via an Owl Central purchase application. If traveling with students, approved Notification to Travel letters must be included with the application.

20. For professional staff, a Spend Authorization should be submitted and approved in Workday before traveling. If funding was granted, the approved paper must be attached to the Spend Authorization. Each professional traveler must create his or her own Spend Authorization.

21. A&S fees are not transferable to off-campus or agency accounts.

22. A&S Fees shall not be spent to directly benefit non-FAU students, excluding the use of A&S monies by Student Government for the following purposes:

    1. Recognition of faculty and staff who have assisted in SG endeavors, including Advisors for Student Organizations.
    2. Recognition of non-FAU persons and or entities that have assisted with SG endeavors.

23. All A&S Fee-funded events must be open to all students.

24. All A&S Fee events should be free to students except where SG charges a fee for certain events.

25. Any allegations of fiscal irresponsibility must be reported to the ASAB Office.

26. For A&S purchases not made using a Pcard, invoices must be submitted to ASAB via Owl Central within 5 business days after receipt of the goods or services. Upon approval, ASAB will route invoices to FAU Accounts Payable at accountspayable@fau.edu for processing.

Allowable Expenditures
The University provides a matrix that outlines allowable expenditures for different types of accounts. Review the matrix to see what expenditures are allowable for the A&S Fees.

Change Orders
You must notify ASAB of any changes to your purchases prior to committing additional funds with a vendor. ASAB will provide guidance for handling any updates. Not notifying ASAB of updates to your purchases may result in account deficits or disciplinary actions as outlined in this manual.

Invoicing
Unless a purchase was made with a P-card, vendors can only be paid if they submit an invoice to FAU. It is the responsibility of the person who submits the purchase requests to obtain invoices from vendors.

At the conclusion of an event or when goods or services purchased have been received, invoices must be submitted to ASAB via Owl Central within **5 business days**. To submit invoices, visit www.fau.edu/asab and click on *Invoicing* under *Purchasing*.

Prizes and Giveaways
Purchases made for giveaways and prizes are subject to a $100 maximum per item. A list of recipients must be provided to the Activity and Service, Accounting and Budget Office. The list must include the name and Z# of the recipient along with a description of the item they received.

Property
The University tracks property that is $10,000 or more; the University recommends tracking Attractive Property that falls under this threshold. Attractive Property is defined by Property as “items that are susceptible to theft and considered attractive”. Items such as video recorders, portable computing devices, optical devices, printers, video cameras, cameras, scanners, iPads, external drives, musical instruments, and small scientific instruments and electronics are considered Attractive Property.

The University’s Property department provides asset labels to place on Attractive Property for department use and recommends departments maintain appropriate records of these items.

Year-End Spending

The fiscal year end spending for A&S accounts ends a few months before June 30th, the last day of the fiscal year. The University issues a year-end-closing schedule that must be followed. In addition, to ensure that items purchased are received on or before June 30th and to allow time for the next fiscal year's books to be set up, A&S purchase request submissions are closed a few months before the fiscal year ends. Expenditures not paid prior to June 30th will reduce the next year's budget.

Cash Advances

Cash Advances will only be issued to professional staff and only allowed for travel where the vendor does not accept purchase orders and no one traveling has a P-card, or the purchase amount exceeds the single pCard purchase limit. Within one business day of return from a trip, the balance of the cash advance needs to be refunded to the University and an Expense Report needs to be created in Workday to close out the transaction. You will be required to maintain receipts to attach to your expense report to show proof of how the funds were spent.

Student Travel and Student Awards

For details on Student Travel and Student Travel Award procedures, visit www.fau.edu/studenttravel.

Revenues and Reserves

Revenue accounts are used to collect revenues from ad sales and events. Reserve accounts are used for emergency funds for budgetary shortfalls and repairs and replacements for A&S facilities.

Revenues
To collect revenue for services, departments must submit invoices to request payment. The invoice should be recorded on a log and the log should be reconciled. ASAB will provide departments with Workday revenue ledgers that show revenues collected.

The Vice President of Student Affairs requires revenue to be collected via a lockbox, a bank mailbox for checks, or Touchnet Marketplace, a credit card system. For services that need to be invoiced, the instructions to use the lockbox and/or Marketplace should be included on all invoices.

Reserves
Revenue for reserve accounts funded by A&S is transferred into the accounts per the A&S approved budget and is contingent upon the receipt of projected revenues. FAU Regulation 4.006 states the required establishment of certain reserve accounts, and Student Government Statutes, Chapter 200s, establish reserve requirements.

Tuition Waivers and Stipends

Tuition waivers and stipends may be available to certain students. To expense waivers and stipends, budget must be available. Terms of waivers and stipends must be determined by way of work assignment contracts. The contracts must be approved through the Student Affairs contract process.

Checks and Deposits

The University's check policy must be followed. ASAB must record each deposit in a deposit log, deposit checks on the same day of receipt and reconcile the deposit log.

Student Government (SG) Legislation

The SG Senate and Campus Houses can write legislation that impacts A&S Fees. Legislation pertaining to expensing A&S Fees must include the required Overhead of 2.8 %. Legislation where A&S Fees are transferred to SG Revenue accounts or external accounts for a specific use must state that funds not used for their intended purpose per the legislation must be returned to Student Government.

Phone Bills

According to the University, each person or department is responsible for maintaining copies of phone verification forms. Department requirements should be followed. Individuals are required to follow instructions provided by FAU Telecom as it relates to paying for personal calls.

ASAB is the account manager for all SG phone accounts. ASAB is notified when changes are made to phones and will verify budget when those notifications are received. ASAB will review phone bills for excessive charges and discrepancies.

Records and Retention

A&S Fee funded areas must follow FAU Policy Number 5.2 as it relates to records management. Visit Records Management – Policies & Procedures for more information. ASAB maintains A&S Fee records.

Contracts

Before contracts and contract amendments are considered, the A&S account being used must have enough budget to cover the contract. If the account being used is a revenue or reserve account, then in addition to available budget, the account must also have enough fund balance to cover the cost of the contract. The ASAB office is on the approval chain for all contracts to perform budget checks.

OPS/Salaries and Benefits

OPS

A&S Student positions and part-time professional staff positions are named Other Personnel Services or OPS. A&S OPS positions are listed in the current approved A&S Budget. The request to hire OPS employees comes from supervisors. The applicable HR Partner adds OPS assignments to Workday with prior approval from the Director of Student Activities and Involvement and the ASAB Office. In addition, ASAB is included on the approval workflow in Workday to ensure that positions are entered in accordance with the approved A&S budget.

All Student positions must be in accordance with FAU regulation 4.006 and Student Employment.

Student Employees may not begin working until all of the following requirements have been completed and confirmed by the HR Partner:

- Eligibility Check
- Background Check
- Onboarding in Workday
- Submission of original, unexpired Form I-9 documents to Human Resources
- Authorization to work from the hiring manager with an official start date

Salaries and Benefits

Approved A&S salaries and benefits are in the current approved A&S budget. Approval for professional staff hiring comes from the VPSA (Vice President for Student Affairs) Office. ASAB is included on the approval workflow in Workday to ensure that positions are entered in accordance with the approved A&S budget.

Fiscal Responsibility

Student Government, Student Government funded programs, Registered Student Organizations, and Student Government funded departments are expected to be fiscally responsible with A&S Fees. Responsibility means following all applicable State, University, Student Government, and ASAB policies, guidelines, and procedures related to the A&S Fee.

Exemptions to the procedures and guidelines outlined in this manual can only be granted by the Vice President of Student Affairs or designee. Specifically, for purchases, the exemptions are granted by way of an approved Non-Routine Purchase Justification After the Fact Purchases form.

Fiscal Irresponsibility

According to Student Government Statute 204.910, any alleged acts of financial irresponsibility must be reported to the ASAB Office. ASAB will report financial irresponsibility as follows:

- Student Government, Student-Led Student Government funded programs, and Registered Student Organizations financial irresponsibility will be reported to the Director of Student Activities and Involvement (SAI) and disciplinary action will be pursuant to the guidelines as outlined in FAU Regulation 4.006. The Director of SAI may refer the incident to the Dean of Students, depending on the nature of the offense, and will be pursuant to FAU Regulation 4.007.

- Professional Staff led Student Government funded programs and Student Government funded departments fiscal irresponsibility will be reported to the VPSA or designee who will determine disciplinary action.

Annual Manual Review

This manual needs to be reviewed for applicable updates on an annual basis and intermittently when necessary as follows:

Updated by:
A&S, Accounting and Budget Office

Reviewed by:
Director of Student Activities and Involvement
Student Government Chief Financial Officer

Approved by:
The Vice President for Student Affairs