

FLORIDA ATLANTIC UNIVERSITY

A&S ACCOUNTING AND BUDGET OFFICE


FISCAL POLICY AND PROCEDURES MANUAL



FAU® A&S Accounting & 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 Statute 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 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 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 entity. 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. Both the UBAC and CBAC hold deliberations to decide how budget is allocate to each A&S account.

A&S Published Budget

Student Government Statute 203.331 states the ASAB Office will publish the annual budget process timeline. ASAB includes input from SG Advisors and SG leaders.

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 Student Government Statutes, Chapter 400s, the Senate legislation deals with budget reallocation. The ASAB office reallocates the budget per fully executed legislation. According to the Chapter 200s ASAB can approve inter-account budget re-allocations, but amendments to external accounts will 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 and COSOs are provided their campus allocations.

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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 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 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. The Assistant Director for ASAB is responsible for publishing the A&S Budget.

B. New Accounts

New Student Government SmartTags are requested via the ASAB Office. The Assistant Director of ASAB handles these requests. Budget for new SmartTags, has to be allocated by the Senate either by way of 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. COSO advisors manage the allocations for these accounts within Owl Central. 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. Off-Campus Account

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. 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. Below is a list of guidelines that must be followed as it relates to the A&S Fee.

1. To access A&S Funding, individuals from SG, A&S funded departments, programs and student organizations (RSO) approved for A&S fee funding, must complete Fiscal Training. All Activity and Service Fee purchases must be pre-approved via Owl Central prior to doing business with a vendor.
2. Purchase requests must be submitted to the Activity and Service, Accounting and Budget Office, at least 7 business days prior to an event, with the exception of on campus food vendor purchases which must be submitted at least 5 business days prior to an event. Requests submitted outside of the provided timeline must include a non-routine justification signed by a Student Affairs and Enrollment Management (SAEM) representative; advisors will assist students with this step.
3. All purchases made in the State of Florida must be tax exempt.
4. With the exception of pcard purchases, only do business with vendors registered with FAU (Only professional staff have Pcards). Registered means the vendor is in the University's Finance system, Workday.
5. ASAB requires that, unless prior permission is given for staff to be reimbursed, all purchases are made via Pcard, with on Campus vendors or via the University's Requisition/Purchase Order process.
6. Purchases made for giveaways and prizes are subject to a \$100 maximum per item and a list of recipients must be provide to the Activity and Service, Accounting and Budget Office.
7. 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 University to produce licensed FAU materials. Registered means the vendor is in the University's finance system, Workday.
8. With the exception of printed items from the on campus, Toshiba office, printed and promotional items cannot be made on pcard.
9. All purchases for performers, speakers, and equipment rental must be accompanied with an executed contract signed by the vendor and FAU legal representation. No student or professional staff should sign a contract.
10. Except where food waivers/permits have been obtained, all catering purchases must be made with FAU's on campus food vendor, Chartwells. Davie Campus does not have Chartwells but must still have food permits.
11. All beverage purchases must be Coca Cola products.
12. All office supplies must be ordered from Office Depot.
13. Office supplies cannot be ordered from Amazon. (Office supplies cannot be on any Amazon order)
14. Food items requiring food waivers/permits cannot be purchased using a Pcard. Pre-packaged foods can be purchased on Pcard.

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15. A&S Funds cannot be used to purchase food/refreshments for standing meetings. Do not use the word meeting in your purchase request; the request will be denied.
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 must not be personal in nature and should provide benefit to the general student body.
19. Staff travel must be pre-approved via an Owl Central purchase requests. If traveling with students, an approved Notification to Travel letter must be included with the request.
20. A Spend Authorization must be submitted and approved in Workday prior to travel for all staff travel approved for funding and the approved funding paper must be attached. Each professional staff traveling must complete his/her own Spend Authorization.
21. A&S Fees cannot be transferred to off campus or agency accounts by any means.
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:
 - Recognition of faculty and staff who have assisted in SG endeavors including Advisors for Student Organizations.
 - 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 available to students at no cost except where SG charges a fee for certain events.
25. Any alleged acts of fiscal irresponsibility must be reported to the ASAB Office.

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 Fee.

Purchasing Requests

All purchase requests must be submitted to ASAB via Owl Central. The following are the documents required to be submitted with each purchase requests:

- 1. Completed Expense Justification Form (Not required for Registered Student Organizations (RSOs))**

- The form is available on the on the asab webpage at www.fau.edu/asab
- The form must be signed by an account manager
- If a student purchase, the form must be signed by an advisor
- If the purchase is greater than or equal to \$1000 the form must be signed by the Director of Student Activities and Involvement (SAI).
- If the purchase is greater than or equal to \$3000 the form must be signed by the Vice President for Student Affairs or his representative.

- 2. Proof of cost**

Each A&S purchase request requires proof of cost to include one of the following:

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1. An official vendor quote

- Obtain quote for on campus food from Chartwells at <https://fau.catertrax.com/> .
- Obtain pricing for business cards from [ASAB Business Card Form](#) .
- Obtain a name badge form Business Services FAU's website <http://www.fau.edu/business-services/forms/namebadge.pdf> .
- Obtain a quote for the [USPS](#) website for postage.
- Obtain quote from on campus department.
- Obtain other quotes from vendors.

2. A contract that contains cost**3. Or an itemized shopping cart from an online merchant****3. Event approval (where applicable)**

Each purchase request made for an event must include an approved event registration:

The event registration should be made at least **17 business days** before your event. **Event registration is done via your organization's or department's Owl Central page.**

4. Food waiver/permit (where applicable)

Food purchase requests with vendors that are not on campus, require food permits/waivers. (Broward Campuses are only required to obtain food permits.)

Food waivers/permits should be requested at least **17 business days** before your event to allow enough time to submit your purchase request to ASAB. Business services requires at least **10 business days** to process food waivers/permits. You can obtain a food waiver/permit application by visiting www.fau.edu/asab and clicking the applicable link under *Purchasing*.

5. Printed and promotional material approval and mockups (where applicable)

- Promotional items are customized and/or licensed apparel, pens, cups, pad folios, and other similar items.
- Printed items are customized banners, post cards, flyers, posters and other similar items.

Promotional item requests must include a mock-up of the design. All printed items must be approved by FAU Marketing.

Printed item Approval can be obtained as follows:

At least **45 days prior** to your event, obtain approvals you may need as follows:

- **RSOs** – send an email to involvement@fau.edu to obtain approval for printed items.
- **SG** – send an email to mahlerr@fau.edu to obtain approval for printed items.
- **All Others** – submit a [ticket](#) to SAEM Marketing to obtain approval printed items.

6. Executed Contract (where applicable)

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A Contract is needed if A&S funds are being used to hire entertainers, speakers, or equipment rental:

You should obtain the contract at least **2 months** prior to your event. For more information on obtaining or submitting contracts to be endorsed by purchasing, student organizations should contact the COSO advisor Renee Fellingner at rfellinger@fau.edu; SG should contact their SG Advisor; all other should visit the SAEM contracts webpage. Visit www.fau.edu/asab and click on Contract link under *Purchasing*.

7. Travel documents (where applicable) (A&S staff only)

Staff traveling on official FAU business must provide the following with their purchase request:

For Conference Travel

- An approved Notification to travel for student's traveling
- Proof of Estimated Cost (i.e. hotel, airfare, registration, rental car, shuttle/taxi, gas, etc.)
- If chartering a bus, an approved contract.
- Mapped mileage via Google maps, showing point of origin to destination if you plan on using your own vehicle.
- Proof of Conference or Event
- A list of group members traveling with each traveler's name, z number, email, phone number, address, primary campus location (if applicable)
- Student Travel Code of Conduct and Release of Liability form for each student travel

Local Travel

Mapped mileage via Google maps, showing point of origin to destination if you plan on using your own vehicle.

Visit www.fau.edu/studenttravel for information on applying for travel awards for none A&S staff travel.

8. Vendor Application, W9, and Employee vs Independent Contractor Checklist

If you are working with a new vendor who has not done business with FAU before or a vendor who has not done business with FAU with in a year, you must attach a [vendor application](#) and [W9](#) to your purchase request. If a vendor is not a corporation or an LLC, in addition to the vendor application and W9, an [Employee vs Independent Contractor Checklist](#) must be completed; if for an RSO, check with COSO advisor for signature. If for Student Government, check with SG Advisor for signature; all other professional staff can sign the form.

9. Non-Routine Justification Form

If your purchase request is not submitted within the allowable time as outlined under the Purchasing Guidelines in this manual, you will be required to submit a [Non-Routine Justification](#) with your purchase request. The non-routine justification must be signed by the VPSA or designee.

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 Pcard, 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 items or services purchased have been received, invoices must be submitted to ASAB within **5 business days**. Invoices should be submitted to ASAB via Owl Central. 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 \$5,000 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 has to be followed. In addition, to ensure that items purchased are received on or before June 30th, A&S purchases requests 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 allowed for travel where the vendor does not accept purchase orders and no one traveling has a Pcard or the purchase amount exceed 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.

Student Travel and Student Awards

All requests by FAU students, for individual or group travel related to the University, must be registered and submitted through an application process and approved by the Vice President for Student Affairs or designee. This includes campus to campus travel for SG Students.

All University students can apply for Student Travel Awards. A “Student Travel Award” refers to the amount awarded to an individual by way of the Student Travel Application process. The funds are allocated by Student Government, in the Activity and Service Fee Budget.

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 by way of 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 in to the accounts per the A&S approved budget, 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

Within one business day of receiving a check, the check should be provided to the ASAB Office for deposit. ASAB must record log each deposit, deposit checks within 3 business days of receipt, and reconcile the log.

Student Government Legislation

The SG Senate and Campus Houses can write legislation that impacts A&S Fees. Legislation pertaining to expensing A&S Fees must include 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 use 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, 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 employee 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 on the approval path in Workday to ensure that positions are entered into to Workday 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 are not allowed to begin working until all of following is completed and confirmed by the HR Partner:

- Eligibility Check
- Background Check
- Onboarding in Workday
- Submit original, unexpired I-9 documents to Human Resources
- Receive authorization to work from hiring manager with 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 office. ASAB is on the approval path for positions 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 State, University, Student Government, and ASAB policies, guidelines and procedures related to the A&S Fee.

Exemption 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 exemption is granted by way of a [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 and disciplinary action will be pursuant to the guidelines as outlined in FAU Regulation 4.006. The Director of SAI may move the incident to the Dean of Students depending on the offence 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