

FLORIDA ATLANTIC UNIVERSITY

A&S ACCOUNTING AND BUDGET OFFICE

FISCAL POLICY AND PROCEDURES MANUAL



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Introduction

Welcome to the world of the FAU Activity & Service (A&S) fee funding. As a member of a Student Government (SG) Program, Branch or funded student organization, you will need to understand the proper procedures for budget management. This manual is written to help the financial representatives of student government funded entities and will serve as a valuable resource to you.

Students pay an A&S fee for every credit hour in which they are enrolled. The most current rate can be found here: <http://www.fau.edu/controller/student-services/tuition-breakdown.php>. The A&S fees collected are given to the Student Government Senate for distribution through a budget process to various campuses, organizations and programs. Each campus House of Representatives and Council of Student Organizations (COSO) then make further distributions of these funds to campus organizations and programs. These funds are distributed throughout the campus to help best serve the needs and interests of the student body. A&S funds are not to be used for personal gain. They are student dollars and, therefore should be used to benefit as many students as possible.

There are many rules and regulations that need to be followed by all A&S fee-funded areas. The policies and procedures outlined in this manual comply with the rules and laws that govern the operation of SG budget and finance, Florida Statutes, and the FAU SG Constitution and Statutes at www.fau.edu/sg/services/constitution. University Regulations at www.fau.edu/regulations University Policies at www.fau.edu/policies; in particular, Regulations 4.006 and 4.007 at <http://www.fau.edu/regulations/chapter4/>, Controller's Office Manual & Documentation at <http://www.fau.edu/controller/>, Purchasing Department <http://www.fau.edu/purchasing/>, and Office for Student Employment at http://www.fau.edu/hr/Student_Employment/index.php.

This manual will assist you in understanding fiscal policies and procedures.

A&S Accounting & Budget Office

The A&S Accounting and Budget (ASAB) Office manages the A&S fees for the FAU Student Government Association. ASAB services the accounting, personnel, travel and purchasing needs of A&S fee-funded entities. Additionally, ASAB will coordinate training regarding fiscal procedures for all Student Organizations and any A&S fee-funded entity. ASAB will be responsible for publishing a policies and procedures manual to establish the A&S fee budgeting and expenditures process. The ASAB Office is part of the Division of Student Affairs.

Boca Raton campus

Main Office: Student Union (Bldg. 31), Room 221, 561-297-2879

Student Activities & Involvement Office: Student Union (Bldg. 31), Room 218, 561-297-4215

Office Staff:

Business Account Manager, A&S Accounting & Budget Office:

- Assists with oversight, management and usage of the A&S budget.

- Supervises and manages the A&S Accounting & Budget Office on a daily basis.
- Acts as a liaison between partner campuses and university-wide accounts and programs to interpret and facilitate the budgeting process for all accounts.
- Advises the Student Travel committee and oversees the implementation of the Student Travel Procedures.
- Makes purchases for assigned account managers, especially Student Organizations programming, activities and travel.
- Establishes the accounting books and annual budgets for the A&S Accounting & Budget Office for all SG accounts.
- Provides supervision to the Business Assistants and Student Assistants.
- Prepares detailed financial statements for all SG accounts.
- Maintains and updates all processes to the internal accounting system and office manual.
- Conducts trainings for SG, Student Activities & Involvement, LEAD, and related SG programs on processing fiscal paperwork, budget guidelines and travel procedures.
- Processes financial transactions and assists with budget oversight over the University Wide and the Boca Campus accounts.
- Responsible for keeping accurate accounting records and overall management of the University Wide and the Boca Campus accounts.
- Organizes training to educate students regarding the budget process, the University Controller's Office and Purchasing procedures and policies.
- Prepares and administers the Student Government Activity & Service Fee Budget. Monitors and maintains fiscal records for Student Government accounts.
- Coordinates the activities related to the quarterly and annual process of sweeping the accounts.
- Projects annual budget needs in all categories and assists with the preparation of detailed financial statements for all SG accounts.

Student Assistants:

- Works with student leaders, student organizations and others to review fiscal paperwork received for completeness.
- Helps to process undergraduate travel requests and travel reimbursements.
- Establishes and disseminates monthly fiscal reports.
- Performs administrative office tasks as assigned by the ASAB staff.

Business Assistant-Broward:

- Works with student leaders, student organization leaders, and professional staff to assist in the operation of the A&S Accounting and Budget (ASAB) Office.
- Processes financial transactions and oversees the A&S fee budget for the Broward Campus.
- Records expenses in QuickBooks, provides detailed reports.
- Reconciles account balances between QuickBooks and the University Accounting System.
- Trains students regarding the budget process, the University Controller's Office and Purchasing procedures and policies.

- Processes purchase requisitions, spend authorization requests, travel reimbursements, vendor invoices and expense/fund transfers.
- Processes Undergraduate Student Travel applications/reimbursements and communicates with applicants and Student Travel Committee members.
- Directs and assists with the fiscal year-end/new-year filing process.

Business Assistant-Jupiter:

- Works with student leaders, student organization leaders, and professional staff to assist in the operation of the A&S Accounting and Budget (ASAB) Office.
- Processes financial transactions and oversees the A&S fee budget for the Northern Campuses.
- Records expenses in QuickBooks and provides detailed reports.
- Reconciles account balances between QuickBooks and the University Accounting System.
- Trains students regarding the budget process, the University Controller's Office and Purchasing procedures and policies.
- Processes purchase requisitions, spend authorization requests, travel reimbursements, vendor invoices and expense/fund transfers.
- Processes Graduate Student Travel applications/reimbursements and communicates with applicants and Student Travel Committee members.
- Directs and assists with the fiscal year-end/new-year filing process.

Student Government Overview

The Student Government of Florida Atlantic University is charged by Florida Statute with the responsibility of allocating the Activity & Service Fees paid by all students within the Florida Atlantic University system. Student Government is made up of three branches: Executive Branch, Legislative Branch and Judicial Branch. These three branches work together to serve as advocates for the students of Florida Atlantic University.

The Executive Branch is led by the Student Body President, Vice President and Governors of the Boca Raton, Broward, and Northern campuses. These individuals are elected in the spring of each school year by university-wide elections. Some of the roles of these students include: administering the laws of the student body, signing or vetoing acts of the university-wide Senate or House of Representatives, and taking the concerns and recommendations of the student body to the legislative branch and to University administration.

The Legislative Branch at Florida Atlantic University is made up of two bodies. The first is the University Senate, led by the Student Body Vice President and made up of three Senators from each campus. The second body consists of the House of Representatives on each campus. Each House is led by the House of Representative Speaker on each of the campuses. The Legislative Branch works to ensure that the needs and concerns of students are heard, to sponsor bills for appropriately funding SG, A&S funded departments and programs and to adopt and revise constitutional amendments.

The Judicial Branch functions as the court of the student body and is led by the Chief Justice. There is an Associate Justice on each campus. This group hears appeals from groups or individual students on such issues as unconstitutional actions by students or student groups and violations of the student body constitution and statutes.

General A&S Fee Regulations and Policies

These general regulations and policies are governed in Student Government Statutes: Chapter 200 - Fiscal and Finance Code. All expenditures of A&S Fees shall be conducted through regulations, policies and procedures of Florida Atlantic University and follow all applicable State of Florida guidelines; i.e. purchasing, travel, employment, etc.

- A&S Fees must be spent in accordance with a particular entity's budget allocation as approved by Student Government. Any variance from the budget allocation is subject to the approval of the ASAB Office.
- No A&S Fee monies may be deposited by any entity into an off-campus bank account.
- No A&S Fee account may go into deficit.
- No A&S Fees shall be used on or in behalf of any political campaign.
- Political campaigns shall be defined as any person or party running for any position in: Student Government Elections or Any Campus Election; Local Elections; State Elections and/or National Elections.
- 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.
- A&S Fees shall not be expended toward purchases of firearms, alcohol, tobacco, or any other drugs or weapons.
- A&S Fees shall not be expended toward purchases of gift cards.
- All A&S Fee funded entity events shall be open to all students at no charge with the exception of Student Government and Program Board sponsored events such as concerts.
- All A&S fee funded entities are required to be fiscally responsible as outlined in the ASAB Office's financial policy and procedure manual.
- Any alleged acts of fiscal irresponsibility must be reported to the ASAB Office.

Financial Officers Requirements and Responsibilities

The financial officer is responsible for the proper and LEGAL use of A&S funding. Financial Officers are the Student Body President, Student Body Vice President, Campus Governors, Campus Speakers of each House of Representatives, Campus Treasurers, Advisors, Account Managers and the Executive Board of student organizations. Student Government and each A&S funded department, program and student organizations receiving A&S funding are subject to audit by the University and the State of Florida.

Requirements of the Financial Officers:

- Be a full-time FAU student, in accordance to University Regulations 4.006, or a full-time staff member.
- Attend ASAB Financial/Fiscal Training.
- Read the Finance Code Chapter 200 of the SG Statutes at <http://www.fau.edu/sg/services/constitution/>
- To ensure the entity is acting in accordance with the University Regulations 4.006 Student Government and Student Organizations, SG Constitution, Statutes and University policies.
- Fully understand the policies and regulations of Chapter 200 and the content of this Manual.

Responsibility with A&S Funds:

- Explain all pertinent information to the officers and members of their organization (i.e., upcoming events, deadlines and policy changes).
- Maintain accurate records of the organization's financial activity in order to transition the information gathered to the succeeding Financial Officer and to the FAU ASAB Office in case of University, State of Florida, or SG audit.
- Be responsible for storing, securing and keeping an inventory of all property purchased with A&S funds and be able to present such inventory for audit.
- Obtain proper authorization from ASAB before obligating A&S monies.
- Keeps a positive balance in accounts at all times.
- Obtain as needed account summaries from the ASAB Office.
- Complies with the State of Florida, University and ASAB Rules and Regulations including the SG Chapter 200 Fiscal & Finance Code and procedures established in the ASAB Financial Policy Manual.
- Spends in accordance with the allocation received.
- Follows ASAB Office guidelines.
- Does not use A&S funds to purchase any alcoholic beverages, tobacco, fire arms, or any other items prohibited by University Regulations, Policies and State Law.

Sanctions for Fiscal Irresponsibility:

Any alleged acts of financial irresponsibility must be reported to the ASAB Office. The following actions can be taken against Financial Officers, A&S funded departments, program managers and student organizations that demonstrate fiscal irresponsibility:

- The ASAB Business Manager or designee can relieve Employees, SG, A&S funded departments, programs and student organizations of financial authority/privileges.
- The ASAB Business Manager or designee can temporarily freeze SG, A&S funded departments, programs and student organization accounts.
- The ASAB Business Manager or designee with guidance from the Office of the Vice President of Student Affairs can permanently freeze SG, A&S funded departments, programs and student organization accounts.
- It is important to note departments must timely adhere to ASAB and University Policies and Procedures when submitting all Payment Requests and Travel Reimbursements.

Violations of these policies and laws described herein by an employee or student are grounds for disciplinary action up to and including termination or expulsion in accordance with applicable University and the Florida Board of Governors regulations and/or collective bargaining agreements. Such disciplinary actions also may include reprimand or suspension.

Disciplinary action by the University does not preclude the possibility of criminal charges against a student or employee. The filing of criminal charges similarly does not preclude action by the University. Specific sanctions for faculty, administration, staff and students are under the jurisdiction of the following: (i) for faculty: the Office of Academic Affairs; (ii) for administrators and staff: the Office of Human Resources; and (iii) for students: the Office of the Student Activities & Involvement.

Student organizations may be sanctioned for violation of these policies and laws. Sanctions may range from written reprimand to revocation of recognition as a student organization.

Fiscal Training:

SG, A&S funded departments, programs and student organizations approved for A&S fee funding, must send at least two Financial Officers and one SG Advisor, to complete Fiscal Training. Faculty Advisors are not required to attend Fiscal Training. Fiscal Trainings are conducted by the ASAB Office or designee in the fall and spring semesters and in the summer, as needed. The financial workshops consist of reviewing the ASAB Fiscal Policy and Procedures Manual. After completion of Fiscal Training, all Financial Officers will be certified to use A&S funding.

Failure to attend training and obtain ASAB Financial Certification will result in the ASAB Business Manager or designee or designee (and/or campus designee) relieving the Department and Program Managers of financial authority/privileges. The ASAB Business Manager or designee or designee can also temporarily freeze SG, A&S funded departments, programs and student organizations accounts until further notice, or until Training is satisfactorily completed.

Registration with Student Activities & Involvement:

According to Regulations 4.006, all student organizations must maintain active registration with Student Activities & Involvement on their campus.

In order to submit a budget or spend A&S fees, student organizations must have registered status with Student Activities & Involvement. Annual registration of student organizations is completed every April. It is the responsibility of the student organization officers to register the organization in order to maintain registered status. SAI maintains files of membership, organization status, officers, eligibility and participation.

Student Activities & Involvement locations:

Boca Raton campus
Student Union Bldg. 31, Room 218
(561) 297-3735
<http://www.fau.edu/involvement/>

Broward campuses
Davie Student Union, Room 214
(954) 236-1252

Northern campuses
Burrow Student Union (MC 03), Room 151
(561) -799-8696

Budget Process and Timeline

A&S Fee Budget Request:

In order to request a budget, all Financial Officers, entities and organizations, must be in compliance with the guidelines set forth in this manual and the SG Finance and Fiscal Code at <http://www.fau.edu/sg/services/constitution/>.

The University-wide and Campus-Based Budget Process is formally outlined in the SG Chapter 200, Finance and Fiscal Code. The ASAB Office will provide a Budget Construction Timeline in accordance to the SG Chapter 200, Finance and Fiscal Code, along with any applicable budget request forms needed to be completed by the Financial Officers.

The ASAB Office will provide a Budget Construction Workshop for the account managers of SG, A&S funded departments and programs in the fall semester. This workshop is mandatory for the account managers seeking funding from Activities and Service Fees.

The Budget Construction Process for student organizations is managed internally by COSO and GPSA. Please consult with these areas for more information

Each A&S Budget cycle requires certain guidelines and expectations to assist the UBAC and CBAC to properly carry out their duties. Some of these guidelines and expectations will change due to the current year's budget objectives. Some will be consistent with the A&S Budget allocation mission and will not be changed in future years. The following is a list of these guidelines.

- All budget requests will require supplemental detail – specifically large purchases.
- There will be no Zero Funded programs – There should be sufficient funding to operate all budgeted programs.
- Any Bills through the House and Senate that result with a purchase of goods should be addressed early enough in the fiscal year to receive those goods by 6/30/2019. ASAB is to provide a training in the spring semester to go over End of Year Deadlines/Processes.
- Any Bills that require processing of payments requiring Contracts should also be addressed earlier in the fiscal year to allow for processing of the contracts and any other unexpected delays in the approval process. ASAB is to provide a training in the spring semester to go over End of Year Deadlines/Processes.
- All Capital Items (large trackable equipment, furniture, renovations, large computer purchases) should be included in the approved budget as a separate line item.
- Fixed Costs (Utility Costs, Background Checks, Liability Insurance, Scantron handouts, Telephone costs, Cable TV costs and Print services) must be budgeted

Review of Requests:

The allocation of funds and review of the budgets will be done by the following groups:

- **University-wide:** The University-wide Budget & Allocation Committee. Membership and procedures are described in 207.000 of the Finance & Fiscal Code Statute.
- **Campus-Based:** The Campus-Based Budget & Allocation Committee. Membership and procedures are described in 208.000.
- **Campus-Based Student Organizations:** The Campus-Based Councils of Student Organizations (COSO) membership and procedures are described in the Student Organization Manual.

The ASAB Office shall ensure that all applicants for funding are eligible to apply and will verify that each group has attended Fiscal Training.

All groups who apply for funding are entitled to a budget hearing with the appropriate allocation committee. These hearings should be used as a time for the applying entity to discuss and present their request and also will give the allocation committee the opportunity to address requests prior to making recommendations regarding their allocation.

Using A&S Fee Funding

All purchases made with A&S fees must be done through the ASAB Office unless otherwise exempted from these procedures by the ASAB Business Manager or designee. Proper paperwork must be completed in advance of purchases and travel dates.

General Guidelines:

- Students and staff are not allowed to spend out of pocket and be reimbursed for items or services purchased without ASAB approval. All reimbursement requests for out of pocket expenses where prior approval was not obtained by the ASAB Office will be denied. Funds will not be released for such purposes.
- All A&S Fee purchase requests along with required documentation must be submitted to the ASAB Office via Owl Central at least 7 business days prior to when funds are needed. No rush requests will be granted for any reason and requests must be complete for it to be accepted as timely. The walk-in Blanket Purchase Order Service is an exception to the 7-day rule for purchase. For expenses incurred against a blanket purchase order, completed paperwork must be submitted to the ASAB Office via Owl Central 5 business days in advance of the event.
- All receipts and invoices must be submitted to the ASAB Office via Owl Central within five (5) business days after the purchased goods or services are provided. No vendors may receive payment in advance of a performance or services.
- Food and beverages may not be purchased for regular, standing, ad hoc, program, or organization meetings. Food and beverages may be purchased for any other events including workshops and trainings.
- All requests to use A&S fees must be pre-approved by the appropriate Account Manager before being submitted to the ASAB office via Owl Central.
- All expenses over \$1,000 must be approved by the department's Director. All expenses of \$5,000 or more must be approved by the Vice President of Student Affairs or designee.
- All purchases must be **made** with vendors that are registered with the University.

Registered Vendors:

All purchases must be made with vendors that are registered with the University. Effective July 1, 2012, FAU eliminated the processing of vendor payments by checks. All payments are now made electronically, using a system commonly referred to as Automated Clearing House (ACH). All vendors must have an ACH Credit Authorization form on file with the Controller's Office in order to be paid. Information for becoming a registered vendor can be found at the following link:

<http://www.fau.edu/purchasing/vendorinfo/vendorpackage.pdf>

A&S Fee Documents:

Expense Justification Form

An Expense Justification Form (EJF) is a cover sheet used for all A&S Fee Purchases. The EJF must accompany each purchase request and must be signed by the appropriate Account Manager before it is submitted to the ASAB Office via Owl Central.

An example of how to fill out the Expense Justification Form is provided in Appendix A. Please note that you will have to change this information based on your programming purpose, account information and justification for the purchase or service.

Contracts

A&S fee funded purchase requests will often be made to hire vendors to perform entertainment services or provide equipment rental services on-campus. These types of purchases must always be done on a contract which would be submitted with a purchase requisition. To start the contract process, an **A&S Contract Worksheet Form** must be completed via Owl Central, which can be accessed by visiting <http://www.fau.edu/sg/programs/university-wide/accounting-and-budget-office.php> and choosing Contracts under Links. This online worksheet can be filled out to compile information needed to begin contractual negotiations. Contractual Agreements and subsequent document preparation and processing cannot happen overnight. If you plan to hire vendors to perform entertainment services or provide equipment rental services, you must begin this process at least **two months** ahead of time. **No student or advisor may sign a contract!** Questions can be directed to the ASAB Office.

Employee VS Independent Contractor Status Checklist

When a performance or other service requiring a contract is not being provided by a Corporation or Limited Liability Company (LLC) but rather an individual or a company operating under an individual's social security number, a completed and signed "Employee vs. Independent Contractor Status Checklist" must be completed and accompany the purchase request. The checklist must be approved by an appropriate professional staff account manager and attached to the purchase requisition paperwork for processing.

A blank copy of the Employee vs. Independent Contractor Status Checklist form is available at <http://www.fau.edu/controller/accounts-payable/external.php>.

Approved Event Registration Forms

Event Registrations Forms are used to register student events and reserve space for events regardless of whether the event is being held in an area managed by the Student Union or not. The acknowledgement emailed to the registrant for an approved Event Registration must accompany any purchase request that is for that event.

Student leaders from SG, A&S funded departments, programs, and student organizations must complete Event Registration Forms through Owl Central. Professional staff must complete a hard copy of the Event Registration Form.

Food Waivers and Food Safety Permits

A Food Waiver and Food Safety Permit are needed to serve food and beverages from vendors other than FAU's contracted vendor, Chartwells, on the Boca Raton Campus and Jupiter Campus. (See the Contracted Food Services section for more information). Chartwells services are not available on the Broward Campuses, however, a Food Safety Permit is required to serve food and beverages on those campuses.

Food Waivers can be obtained from the Business Services Office located in between Starbucks and the Toshiba Copy Center on the Boca Campus or, for those on the Jupiter Campus, by faxing the Food Waiver Request Form to 561-297-2666.

A Food Waiver must accompany purchase requests for food and beverages on the Boca Raton Campus and Jupiter Campus, from vendors other than those contracted with Chartwells.

A Food Safety Permit must accompany all purchase requests for food and beverages on the Broward Campuses.

Promotional and Printed Items

Student Organizations must submit the design for promotional and printed items to studentorgs@fau.edu for approval. This approval must accompany the requisition paperwork. Student Government must submit the design for promotional and printed items via email to the Assistant Director of Student Government. This approval must accompany the requisition paperwork. For entities other than Student Organizations, only the design for printed items needs to be approved by the Division of Student Affairs Marketing and Communications. Again, this approval must accompany the requisition paperwork.

All promotional materials purchased using Activity & Service Fees must have the Student Government logo, or the phrase "Funded by Student Government" on the item. This is included, but not limited to, T-shirts, polos, flyers, etc. Exemptions to this policy may be granted, in writing, by the Student Body President.

Promotional Items may only be requested to be purchased from licensed vendors. The licensed vendors list is maintained by the Purchasing department and can be seen at: <http://www.fau.edu/otlm/find-fau-products/order.php>

Appendix B contains the *Check Your Purchase Packet Checklist* which summarizes documentation required for A&S purchases.

Contracted Food Services

Florida Atlantic University has an exclusive University-wide soft drink contract with Coca Cola and an exclusive contract for food services with Chartwells (<http://www.dineoncampus.com/FAU/>) for the Boca Raton Campus and Jupiter Campus.

Visit <http://www.dineoncampus.com/fau/> for an updated list of vendors contracted with Chartwells.

Office Supplies

University approved vendors for office supplies are Office Depot and Staples. The following is a brief overview of the approval process for the purchase of office supplies:

1. Fill and print out your online shopping cart to use as your quote.
2. Complete the Expense Justification Form, and have it approved by the appropriate account manager and submit it along with the quote to the ASAB Office via Owl Central.
3. The order will be processed by the ASAB Office and delivered to the office responsible for processing office supplies orders for the requester.

Student Travel Procedures

All student and student organization related travel under University business is governed by the Student Travel Procedures available online at <http://www.fau.edu/studenttravel>

Property

Any purchases for the office or production equipment, furniture and similar items, using A&S fees, will automatically become the property of Florida Atlantic University and will adhere to the Controller's Office Property Management Procedure which may be viewed at <http://wise.fau.edu/controller/property/> Once a SG, A&S funded department, program, or student organization makes a purchase, the ASAB office will record this purchase and the individual or department responsible for the purchase or inventory. Each department can be audited by the ASAB Office and the Property Management Office to ensure proper internal controls are being followed and use of the property adheres to University policy.

Revenue and Refund Deposits

When revenue is collected, funds are to be deposited on the same or next day and credited to the appropriate account. Payments received may be in the form of Checks, Money Orders, or Credit Cards if the office receiving the payment is set up on Touchnet/Marketplace to accept credit cards. Cash cannot be accepted for a payment due to an A&S funded account.

Check or Money Order Handling Policies

- All checks and money orders received must be promptly restrictively endorsed with an endorsement stamp by the receiving department upon receipt, and kept in a locked drawer or safe until deposited.
- All collections must be promptly logged into the “Money Collections Log” (Log) and if applicable, receipts provided by the receiving office. Please see Appendix C for an example of the log.
- The log must indicate how funds were received (walk-in vs. mail), when the funds were received, and be initialed by the recipient/preparer and a reviewing supervisor.
- When the receiving department’s employee receives the deposit to be delivered to the cashier’s office, they should sign or initial the log to acknowledge receipt of the funds.
- A Departmental Deposit Form (Appendix D) should accompany every deposit, with a copy maintained by the office making the deposit.
- The “Money Collections Log” must be reconciled with the deposit slips and Workday reports on a monthly basis by the receiving department, with the ASAB Office reviewing the monthly reconciliations. Reconciliations must be performed by a department employee who is independent of money handling and processing.
- Deposits should generally be made daily. No collections should be held more than **5 business days**. All deposits must be secured in a locked drawer or safe at all times.
- Log sheets, deposit slips, and any records regarding Money Handling Procedures should be retained on file for at least five years.

Training on this process will be conducted by the ASAB Office for account managers that collect money. It will be the account manager’s responsibility to obtain a deposit endorsement stamp for their office.

TouchNet/Marketplace

We are currently using the TouchNet/Marketplace system on a case by case basis. The current administrator for the Student Government Store in the TouchNet/Marketplace system is the ASAB Business Manager or designee or designee.

The uStores feature of TouchNet Marketplace Suite is a collection of online stores that allows the administrator to track the sales and item fulfillment of a particular store. Each store is managed separately but with centralized payment processing and reporting.

The Director of Student Activities & Involvement or designee will be responsible for setting up stores for the program. All stores will be setup to not auto-fulfillment (this means a person’s credit card will not be charged automatically). This system can also be used to collect deposits from students signing up for an A&S fee funded trip or event, and to enforce a “No-Show” policy in which the administrator

will review the submissions and confirm those accounts that will need to be charged in accordance to the “No Show” policy. The “No Show” policy is utilized when a student signs up for a program and does not show up for the event, trip, etc. The Director of Student Activities & Involvement or designee will release the holds on the other accounts for students who attended the event or program. At the end of the 3 business days, the Director of Student Activities & Involvement or their designee will reconcile the account to ensure that payments have posted to the proper account(s). These records will be maintained in the Student Government Office or the appropriate department and a copy sent to the ASAB Office.

For more information on the TouchNet/Marketplace system, please visit:

<http://www.fau.edu/aftss/marketplace.php>.

Hiring and Payroll Procedures

Hiring and Payroll Procedures

All employment funded by A&S Fees must be approved by Director of Student Activities & Involvement and Vice President for Student Affairs or their designees through the FAU Job system and posted via Owl Central.

All entities funded by A&S funds must post their job openings on Owl Central. The number of days for posting positions and hiring committees are determined by the Student Government Constitution and/or Statutes for that position. If not determined by SG rules, then the position will run for a minimum of ten (10) business days. All full-time, administrative, and support personnel positions must be approved by Supervisors, Dean or Director of Student Activities & Involvement, Vice President and the HR department or their designees.

Application

New and returning students must apply for open positions on Owl Central.

Student Eligibility

Students eligibility will be checked by the Director of Student Activities & Involvement, their designee or advisor as to whether they meet the University Standards (Regulation 4.006) for holding student leadership positions. Please see www.fau.edu/regulations/chapter4/4.006%20Reg%20FINAL.pdf

These requirements include:

Undergraduate Students

- Student must be enrolled a minimum of twelve (12) credit hours in the fall and spring semesters. For the summer semester, a student does not need to be enrolled to remain eligible to hold a student officer position, but must demonstrate intent to return in the fall semester by being registered for a minimum of twelve (12) credit hours in the fall semester. Students must maintain a 2.5 overall, (cumulative) grade point average and cannot be on academic or student conduct probation. These requirements apply to Summer Term, if attended. Student must be degree-seeking

Graduate Students

- Students must be enrolled a minimum of six (6) credit hours in the fall and spring semesters or be granted full-time equivalent status by the Graduate College. For the summer semester, a student does not need to be enrolled to remain eligible to hold office/position, but must demonstrate intent to return in the fall semester by being registered for a minimum of six (6) credit hours, or granted full-time equivalent status by the Graduate College, in the fall semester. Student must maintain a 3.25 cumulative grade point average and cannot be on academic or student conduct probation. These requirements apply to Summer Term, if attended.
- Student Body President and Vice President Offices must be held by students of at least junior level with a minimum of 3.0 credit hours completed at Florida Atlantic University or by currently enrolled, degree seeking Graduate Students with a minimum of 9 graduate credit hours completed at Florida Atlantic University.
- Be free of any financial holds to the University or receive a deferment by the end of the Drop/Add period each semester.
- Be free of any Student Code of Conduct sanctions unless an exemption is granted by the Director of Student Activities & Involvement Office.
- Student Officers must be degree seeking students, but not necessarily in a selected major.
- Students interested in holding offices that have not completed a full term and do not have a FAU cumulative grade point average must obtain permission from Student Activities & Involvement and/or the Director of Student Activities & Involvement Office in order to be eligible. The transferring grade point average must meet the minimum qualifications to hold Student Officer positions.
- Students who do not otherwise meet the requirements of this section but who have received approval from the Director of Student Activities & Involvement to have a reduced course load, or other wavier(s) of these standards, due to a disability that has been registered with the

Office of Students with Disabilities, are eligible to hold Student Officer positions in Student Government and Student Organizations as described herein.

- Notwithstanding the other provisions of this section, students in their last semester before graduation are eligible to participate in Student Officer activities if they are enrolled for the required number of credits needed for graduation that semester. This provision shall only apply for one term.

Please note that if you do not meet these minimum requirements or the Student Employment Office minimum qualifications to hold student positions at the University, then you are ineligible to hold a student position and there are no rights to an appeal.

Hiring Process

New Student Employees & Returning Student Employees

Once hiring manager has selected a student employee for the posted position, they will need to notify the Director of Student Activities & Involvement, their designee or advisor by email. The intake form must be completed with the required information uploaded into the HR Partner/Finance Portal via Owl Central. The link will be sent to each hiring manager from the HR Partner.

The students will **NOT** start work until their Workday Onboarding process is completed and official Start Work Notice is sent to the student employee from the HR Partner.

Background Checks

Prior to the start of employment, all new and returning students employees are subject to a background check. The following SG positions will receive a background check during the SG Declaration of Candidacy period for the Student Body President, Student Body Vice President, Campus Governors, Campus Speaker of the House, and for the Chief Justice and Associate Justice during the SG presidential or governor interview process for these appointed positions.

In the event that any problems are discovered that would require intervention, the Director of Student Activities & Involvement Office will follow-up with the candidate according to University policy.

Direct Deposit

Florida Atlantic University's payroll policy requires that all employees receive their salary and other payments via direct deposit. The direct deposit request is provided to the employee via Workday. This request must be completed during the Onboarding process.

International Students

Please refer to the International Student section of the Student Employment website for additional information at: http://www.fau.edu/hr/Student_Employment/intl_students_hr.php#intl.

Student Employment Handbook

It is important that all student employees read and uphold the information in the Student Employment Handbook at: <http://www.fau.edu/hr/files/StudentHandbook2015.pdf>

Payroll

1. Once all employment paperwork is completed by the employee, information is entered into the HR personnel system and the payroll process can begin. The biweekly pay period starts on Saturday and ends on Friday.
2. Students paid on an hourly basis must clock-in and submit their hours via Workday. Hours worked must be submitted every Friday no later than 2pm. Advisors, supervisors, or designee must approve the student employee hours by the following Monday no later than 9am. Student employees may not work more hours than indicated by their appointment form and scheduled weekly hours. Any changes to the work schedule must be approved by the advisor or supervisor at a minimum of 24 hours in advance.

Separation

When a student resigns, is terminated, or is no longer eligible to work for Student Government in accordance with SG Constitution and Statutes, a memo must be written indicating the end date (last day worked) of the appointment. A copy is retained in the student's records/personnel file. The SG Office Manager will make a note of the end date on the appropriate student appointment form in the student's file.

Income Tax

Income tax is deducted from most pay checks according to a chart supplied by the Internal Revenue Service and the information supplied on the W-4. International students must indicate an additional \$8.00 per pay deduction. Earnings statements (IRS W-2) are issued by Florida Atlantic University Payroll's Office through MyFAU. By Federal law they must be distributed no later than January 31. It is important for all employees to keep their mailing address current in MyFAU. For duplicate W-2 forms it is necessary go through MyFAU to make the request in the Self-Service section. W-2

statements include a separate space for any manual checks that were issued during the year. For more information on the tax guidelines go to:

http://www.fau.edu/hr/Student_Employment/tax_guidelines_hr.php#tax.

Social Security (F.I.C.A.) or Medicare

Social Security (F.I.C.A.) or Medicare is not deducted from payroll for students who are working half time or less at the institution where they are enrolled. The FAU Controller's Office institutes Federal criteria for these programs in the payroll process. Please review the Student Employment policy at:

http://www.fau.edu/hr/Student_Employment/tax_guidelines_hr.php#tax

Student Records

Student employment records include student appointments, Personnel Action Forms, class/work schedules, all correspondence and miscellaneous items, and must be kept in the hiring department. Records for students with Student Government and/or programs must be stored and retained for audit purposes.

Phone Bill Procedures

All personal phone call obligations must be paid online via Touchnet/Marketplace at www.fau.edu/aftss/ and must be indicated on the telephone usage verification form before returning the form with a copy of the receipt of reimbursement to the SG Office Manager or advisor. Please return your completed telephone usage verification form, phone bills, and long-distance phone logs to the SG Office Manager, advisor or their designee by the designated deadline.

Cell Phone and iPads

Cell phones and iPads are used by SG professional staff and elected officials. The Director of Student Activities and Involvement and corresponding Campus Life Directors for each campus hold a current listing of each device. The current Student Body President, Vice President and all campus Governors receive a cell phone. The Student Body President, Vice President and 1 senator from each campus (Boca, Jupiter and Broward), use iPads.

Each iPad and cell phone is checked out and returned through the Director of Student Activities and Involvement as well as the Campus Life Directors of each partner campus. A signature is required for each device assignment.

Professional staff receive cell phones based on position need.

At the end of each fiscal year, an annual evaluation will occur in conjunction with the ASAB office. This evaluation will determine the need for cell phones and iPads in the new fiscal year.

Tuition Reimbursement and Waivers

The Student Body President and Vice-President may be given tuition and/or fee reimbursement/waivers up to a maximum of 30 undergraduate in-state credit hours, for the Academic Calendar Year subject to budgetary funding or in accordance with the following options:

Undergraduate Students

If the officer is an undergraduate out-of-state student, 30 credit hours and/or fees or the equivalent of 30 undergraduate in-state tuition and fees, whichever is higher, may be granted.

Graduate Students

If the officer is a graduate in-state student, 27 credit hours and/or fees or the equivalent of 30 undergraduate in-state tuition and fees, whichever is higher, may be granted.

If the officer is a graduate out-of-state student, 27 credit hours and/or fees or the equivalent of 30 undergraduate in-state tuition and fees, whichever is higher, may be granted.

These options are only available when the Student Body President and/or Vice President position is held by a graduate student and the Graduate College is providing the tuition benefit program to the graduate student.

No tuition benefit will be given for courses that have been withdrawn or where a less than a “C” grade is earned for undergraduates or less than a “B” grade for graduates has been earned and without fulfillment of the following rules:

Rules:

- The officer has been in office and remained in office from the academic day following the Drop/Add date through the last day of classes as defined in the academic calendar for the appropriate semester.
- The officer has submitted proof of their grades received for the semester the reimbursement is for to the ASAB. (The summer semester includes summer I, II, and III. The total summer reimbursement cannot exceed 10 credit hours.)
- The ASAB Office has verified the grades through the Office of the Registrar.

- Reimbursement shall be processed once verified by the ASAB Office and Associate Director of Campus Life or designee.
- No reimbursement will be given for incompletes until an acceptable grade is issued.
- Students must not have any pending student code of conduct issues.
- Failure to comply with any of these rules will prohibit tuition and/or fee reimbursement/waivers from being provided.

An elected official has the option to waive the tuition reimbursement. Any unused funds will remain in the SG account and/or will be determined through SG Senate legislation to be used for other important purposes.

The tuition benefit may be granted to some or all of the graduate assistants of the Graduate and Professional Students Association office under the same rules as long as the following conditions are met:

- The Graduate College does not provide tuition waivers/reimbursement, and Budgetary Funding is available.

Reserve Accounts

University-wide Reserve Account

According to University Regulation 4.006 the Vice President for Student Affairs will have a reserve account for emergency expenditures. The amount allocated will be determined by the University Budget and Appropriations Committee according to SG Statutes for Fiscal and Finance. The A&S Reserve will be utilized for cash flow needs, enrollment shortfalls, and budgetary emergencies. The A&S Reserve shall be maintained at a level no less than ten (10) percent of the annual budget. The required contribution into this account will be the first priority of A&S dollars. A Student Senate bill will be required to release funds from this account and approved by the Vice President for Student Affairs.

Campus Student Union and Campus Recreation Reserve Accounts

These accounts are governed in accordance to University Regulation 4.006 and provided in Student Government Statutes 200 for Fiscal and Finance.

A&S Allowable Expenditures

The University Controller's Office has established the Allowable Expenditure by Fund grid. To review the grid and what allowable expenditures are for A&S Funds, please visit:

<http://www.fau.edu/controller/>

Exemption from Policies

As this is a departmental document with authority granted by the Chapter 200 Student Government Statutes, the stated Student Government and Student Government Accounting and Budget Office policies within this manual are subject to exemption by the Vice-President of Student Affairs or their designee.

Appeals

Appeals regarding decisions made based on the content of this manual must be made in writing to the ASAB Business Manager or designee in writing within one business day of the decision being made.

Today's Date: **A&S Expense Justification Form**

Organization/Program Information	Account Name: <u> </u> (required) (account name is found on the published budget)
	Tag: <u> </u> (required) Expense Line: <u> </u> (this is found on the published budget)
	Initiator: <u> </u> (required)
	Phone Number and Email(s): <u> </u> (required)
	FAU Address (if purchase will be delivered): <u> </u> (must be an FAU address)

Purchase Information	Event Name (if applicable): <u> </u> Event Date (if applicable): <u> </u>
	Vendor Name: <u> </u> (required) DBA & Business Name
	Purpose of Purchase: <u> </u> (reason for buying or event)
	Travel Related? <input type="checkbox"/> Yes <input type="checkbox"/> No
	*If yes, first complete a Student Notification to Travel Form :
	Benefit of Purchase to FAU: <u> </u> (how will the purchase or event benefit the University/students)
	Type of Purchase:
	<input type="checkbox"/> General Merchandise (food non-blanket, initial blanket purchase order set up, promotional items, printed items, performers or equipment) <input type="checkbox"/> Existing Blanket PO <input type="checkbox"/> Office Depot/Staples <input type="checkbox"/> Purchase Card, Name on pCard: <u> </u> Email: <u> </u> <input type="checkbox"/> On campus Department (Student Union, Campus Rec, Parking Services, Business Services, OIT) <input type="checkbox"/> Travel Reimbursement
Purchase Amount: <u> </u> (required)	

Authorizing Signatures	Acct. Manager: <u> </u> Signature: <u> </u> Date: <u> </u>
	Advisor: <u> </u> Signature: <u> </u> Date: <u> </u>
	For Transactions >= \$1000 (Director and Acct. Manager cannot be the same person)
	Director: <u> </u> Signature: <u> </u> Date: <u> </u>

Updated 7/24/18

*Download and Save to Electronically sign

ASAS Approval	<u> </u>
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Appendix B



Check Your Purchase Packet

Use this checklist to determine if you have the right documentation to make your purchase:

General Purchases <ul style="list-style-type: none"> <input type="checkbox"/> Expense Justification Form <input type="checkbox"/> Itemized Vendor Quote, Shopping cart or contract with cost <input type="checkbox"/> Approved Owl Central Event Registration if for an event 	Food (Non Blanket) <ul style="list-style-type: none"> <input type="checkbox"/> Expense Justification Form <input type="checkbox"/> Itemized Vendor Quote or Shopping cart <input type="checkbox"/> Approved Owl Central Event Registration <input type="checkbox"/> Approved Food Waiver & Food Permit (non-Chartwells) *
Promotional Items (shirts, pens, etc.) <ul style="list-style-type: none"> <input type="checkbox"/> Expense Justification Form <input type="checkbox"/> Itemized Vendor Quote <input type="checkbox"/> Approved Owl Central Event Registration if for an event <input type="checkbox"/> Design approvals (RSO, Non-RSO & SG) 	
Printed Items (postcards, flyers, etc.) <ul style="list-style-type: none"> <input type="checkbox"/> Expense Justification Form <input type="checkbox"/> Itemized Vendor Quote <input type="checkbox"/> Approved Owl Central Event Registration if for an event <input type="checkbox"/> Design approvals (Marketing & Communications) 	
Performers and Event Equipment that has to be set up by vendor (i.e. staging, lights, etc.) <ul style="list-style-type: none"> <input type="checkbox"/> Expense Justification Form <input type="checkbox"/> Itemized Vendor Quote <input type="checkbox"/> Approved Owl Central Event Registration <input type="checkbox"/> Contract Endorsed by SAEM member and FAU Purchasing <input type="checkbox"/> Employee vs. Independent Contractor for vendors without EIN# 	
Existing Blanket PO (i.e. Chartwells) <ul style="list-style-type: none"> <input type="checkbox"/> Expense Justification Form <input type="checkbox"/> Itemized Vendor Quote via Catertrax <input type="checkbox"/> Approved Owl Central Event Registration 	Costco <ul style="list-style-type: none"> <input type="checkbox"/> Expense Justification Form <input type="checkbox"/> Itemized Vendor Quote/Shopping Cart <input type="checkbox"/> Approved Owl Central Event Registration <input type="checkbox"/> Approved Food Waiver & Food Permit
pCard <ul style="list-style-type: none"> <input type="checkbox"/> Expense Justification Form <input type="checkbox"/> Itemized Vendor Quote/Shopping Cart <input type="checkbox"/> Approved Owl Central Event Registration <input type="checkbox"/> Approved Food Waiver & Food Permit if using Publix 	Office Depot/Staples <ul style="list-style-type: none"> <input type="checkbox"/> Expense Justification Form <input type="checkbox"/> Itemized Vendor Quote/Shopping Cart

*Food Waivers & Food Permits are required for on campus events only. Broward campus events require a Food Permit.

Appendix C

A&S Accounting and Budgeting Money Collections Log

Date	Name	TAG#	Vendor	Amount \$	Purpose of Deposit

Appendix D**Office of the Controller**

Cashier's Office
 SU80/Room 113
 777 Glades Road
 Boca Raton FL 33431
[Tel:561-297-3107](tel:561-297-3107)
[Tel:561-297-2419](tel:561-297-2419)
 Fax: 561-297-2195

Departmental Deposit Form

Department: _____
Contact: _____
Extension: _____
Email: _____
Deposit Number: _____
Bag Number: _____

Please Select Special Depository Account if applicable

☐ 10043 CHC ☐ 10044 MWC ☐ 10045 SHS ☐ 10046 COM-CPO

Please enter Workday Information or Detail Code number

TAG Number	Ledger Account	Account Description	Academic Term	Revenue/ Spend Category	Revenue/Spend Account Description	Amount
Workday Total						\$ 0.00

Detail Code	Academic Term	Detail Code Description	Amount
Total Entered in Banner			\$ 0.00

Total Deposit	\$ 0.00
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Prepared by: _____
 Date: _____
 Reviewed By: _____
 Date: _____

Cash \$ _____
 Check \$ _____
 Total Deposit \$ 0.00