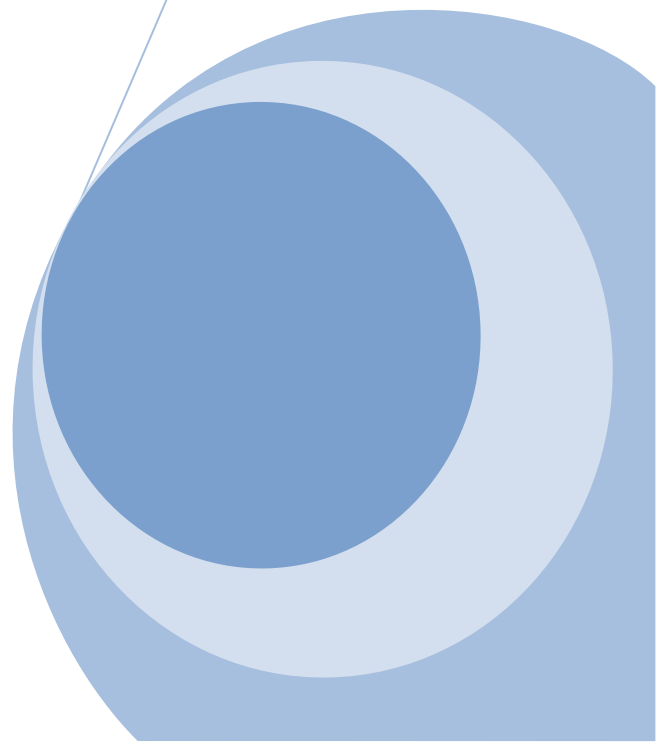
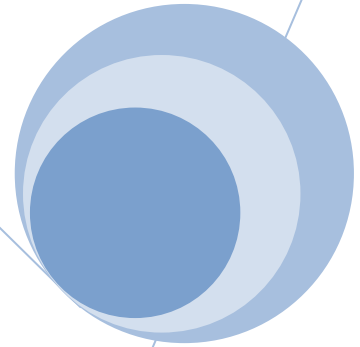
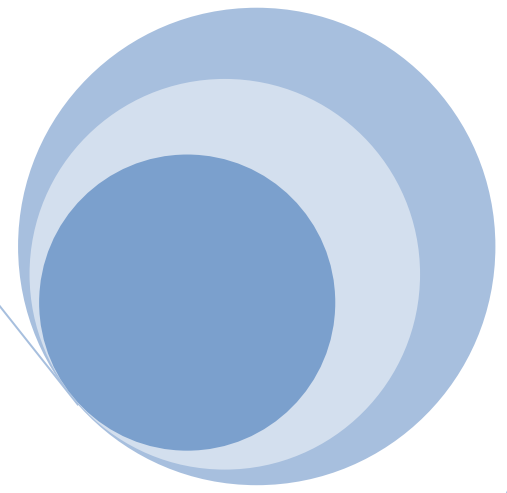




**A&S Accounting & Budget
Office Fiscal Policy and
Procedures Manual**

Revised December 2014



A&S Accounting & Budget Office
Fiscal Policy and Procedures Manual

	Page
1. Table of Contents	2 - 3
2. Introduction	4
3. A&S Accounting & Budget Office Boca Raton Campus Broward Campuses Northern Campuses	4 - 6
4. Student Government Overview	6 -7
5. General A&S Fee Regulations and Policies	7
6. Financial Officer Requirements and Responsibilities Requirements of the Financial Officers Responsibility with A&S Funds Sanctions for Fiscal Irresponsibility Fiscal Training Registration with Student Involvement (SI)	8-10
7. Budget Process and Timeline A&S Fee Budget Request Review of Requests	10-11
8. Using A&S Fee Funding General Guidelines Registered Vendors Documents Required for A&S Fee Usage Contracted Food Services Office Supplies	11 - 15
9. Student Travel Policy	15
10. Property	15
11. Revenue and Refund Deposits	16-17
12. Hiring and Payroll Procedures	17 - 23
13. Phone Bill	23
14. Tuition Reimbursement and Waivers	24 - 25

15. Reserve Accounts	25
16. A&S Allowable Expenditures	25
17. Exemption From Policies	26
18. Appeals	26
19. Appendices A- K	27 - 40

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_information/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 are in compliance with the rules and laws that govern the operation of SG budget and finance, Florida Statutes, and the FAU SG Constitution and Statutes at <http://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://wise.fau.edu/financial/info.php>, Purchasing Department at <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, the ASAB will coordinate training regarding fiscal procedures for all Student Organizations and any A&S fee-funded entity. The 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 Involvement Office: Student Union (Bldg. 31), Room 218, 561-297-4215

Office Staff:

Assistant Director, 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 policy.
- 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 Coordinator, Administrative Services and the Senior Fiscal Assistant.
- 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 Involvement, LEAD, and related SG programs on processing fiscal paperwork, budget guidelines, and travel procedures.

Coordinator, Administrative Services:

- 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.
- Processes purchase requisitions, check requests, and budget transfers.
- Establishes and disseminates monthly fiscal reports.
- 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.
- Manages the ASAB Office and staff in the absence of the Assistant Director.
-

Senior Fiscal Assistant:

- Processes p-card transactions daily and reconciles p-card transactions on a monthly basis.
- Manages front office student assistants.
- Works with student leaders, student organization leaders, and professional staff to assist in the operation of the A&S Accounting and Budget (ASAB) Office.
- Records expenses in QuickBooks and provides detailed reports.
- Processes purchase requisitions, Travel Authorization Requests (TAs), Travel Reimbursements (TRs), vendor invoices, and expense/fund transfers.
- Processes Student Travel Award applications, and communicates with applicants and Student Travel Committee members.
- Reconciles account balances between QuickBooks and the University Accounting System.
- Directs and assists with the fiscal year-end/new-year filing process.
- Assists with other assignments as requested by the ASAB Office staff.

Student Assistants:

- Works with student leaders, student organizations, and others to review fiscal paperwork received for completeness.
- Performs administrative office tasks as assigned by the ASAB staff.

Broward Campuses: Davie Student Union (Bldg. 16), Room 218, 954-236-1241

Office Staff:

Business Assistant:

- Processes financial transactions and oversees the A&S fee budget for the Broward Campus.
- Responsible for keeping accurate accounting records.
- Trains students regarding the budget process, the University Controller's Office and Purchasing procedures and policies.

Northern Campuses: The Burrow Student Union (MC 03), Room 147, 561-799-8451

Office Staff:

Business Assistant:

- Processes financial transactions and oversees the A&S fee budget for the Northern Campuses.
- Responsible for keeping accurate accounting records.
- Trains students regarding the budget process, the University Controller's Office and Purchasing procedures and policies.

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: the Executive Branch, the Legislative Branch and the 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 the 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, programs, and student organizations, 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, Advisers (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/pdf/Chapter_200_Fiscal_and_Finance_060809_2_.pdf
- 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 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 offices. The following actions can be taken against Financial Officers, SG, A&S funded departments, programs, and student organizations that demonstrate fiscal irresponsibility:

- The Director of Campus Life or designee (and/or campus designee) can relieve Financial Officers, SG, A&S funded departments, programs, and student organizations of financial authority/privileges.
- The Director of Campus Life or designee (and/or campus designee) can temporarily freeze SG, A&S funded departments, programs, and student organization accounts.
- The Director of Campus Life or designee (and/or campus designee), with support from the Student Body President, Campus Governor, Campus House of Representatives, COSO, or Senate, can request a permanent freezing of SG, A&S funded departments, programs, and student organization accounts.

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 Director of Campus Life.

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 Offices in the Fall and Spring Semesters and in the Summer, as needed. The financial workshops consist of reviewing all the SG 200 Statutes and 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 Director of Campus Life or designee (and/or campus designee) relieving the Financial Officer of financial authority/privileges. The Director of Campus Life or designee (and/or campus 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 Involvement:

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

In order to submit a budget or spend A&S fees, student organizations must have registered status with Student 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. SI maintains files of membership, organization status, officers, eligibility and participation.

Student Involvement locations:

Boca Raton Campus
Student Union, Room 218
(561) 297-3735
<http://www.fau.edu/sil/>

Broward Campuses
Davie Student Union, Room 203
(954) 236-1219
<http://www.fau.edu/student/broward/sil/>

Northern Campuses
Burrow Student Union (MC 03), Room 151
(561) -799-8696
<http://www.fau.edu/jupiter/students.php>

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/pdf/Chapter_200_Fiscal_and_Finance_060809__2_.pdf.

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

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 207.200 of the Finance & Fiscal Code Statute.
- **Campus-Based:** The Campus-Based Budget & Allocation Committee. Membership and procedures are described in 209.000.
- **Campus-Based Student Organizations:** The Campus-Based Councils of Student Organizations (COSO) membership and procedures are described in each of the campus-based statutes.

The ASAB Office shall ensure that all applicants for funding are eligible to apply and will verify that each group has attended Budget 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 Director of Campus Life 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 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 24 hours in advance of the event.
- All receipts and invoices must be submitted to the ASAB Office within five (5) business days after the purchase or service is 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.
- All expenses over \$1,000 must be approved by the Associate Director of Campus Life or his/her designee. All expenses of \$3,000 or more must be approved by the Vice President of Student Affairs or his/her designee. **Approvals of the Associate Director of Campus Life or the Vice President of Student Affairs may only be requested by the ASAB office.**
- All purchases made must be **made** with vendors that are registered with the University.

Registered Vendors:

All purchases made 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>

Information regarding ACH enrollment instructions can be found at the following link:

http://www.fau.edu/controller/accounts_payable/acc_pay_forms.php

Authorized account managers are advised to use FAU's online ACH request form to send a request to the vendor from their MyFAU page and located on the staff tab.

Documents Required for A & S Fee Usage:

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.

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.

Banner Requisition

Banner Requisitions are used to request a regular purchase order for a one time purchase or a blanket purchase order for multiple purchases from a single vendor. Purchase orders encumber funds used to pay invoices from vendors once goods or services are rendered.

A Banner Requisition along with a vendor quote must accompany each purchase request to be made with a registered vendor.

A blank Banner Requisition form can be found at <http://www.fau.edu/purchasing/req.xls> . An example of how to complete a banner requisition form is found in Appendix B. Please note that you will have to change this information based on your programming purpose, account information, and justification for the purchase or service.

Payment Request Forms

The use of Payment Request forms require pre-approval from the ASAB Office prior to ordering goods and services. Payment Request Forms are used for one-time payments that do not exceed \$5,000.00 made by professional staff account managers for certain purchases; a Payment Request form along with a vendor quote must accompany this type of purchase request.

A blank Payment Request form can be found at: http://wise.fau.edu/controller/accounts_payable/acc_pay_forms.php . An example of a Payment Request form is provided in Appendix C. Please note that you will have to change this information based on your programming purpose, account information and justification for the purchase or service.

Expenditure Transfers (ETF or JE16 form)

An ETF or JE16 form is used for payment requests when departments within the University charge other departments for goods and services rendered. A completed ETF and department invoice must accompany this type of payment request.

A blank copy an ETF is available online at:

http://wise.fau.edu/controller/accounts_payable/xls/Journal_Entry_Expenditure_Transfer_Form_-_revised_4-1-09.xls . An example of how to complete the ETF Form is provided in Appendix D. Please note that you will have to change this information based on the to/from account information.

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, a **Contract Worksheet Form** must be completed, which is available under Campus Links on Owl Central. 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!** All contracts should be submitted to Student Involvement through Owl Central for processing. Questions can be directed to siladmin@fau.edu.

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/pdfs/checklist2.pdf. An example of how to fill out the Employee vs. Independent Contractor Status Form is provided in Appendix E. Please note that you will have to change this information based on your programming purpose, account information and justification for the purchase or service.

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.

University Purchasing Card

In the event that a Purchasing Card (P-card) is required to make a purchase, purchasing guidelines outlined in this manual must be followed in addition to FAU policies regarding P-card usage.

A shopping cart or vendor quote must accompany a pcard purchase request.

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 in room 204 of the Student Union 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 siladmin@fau.edu for approval. 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 Director of Marketing and Communications for Student Affairs. Again, this approval must accompany the requisition paperwork.

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/pdf/Florida%20Atlantic%20University%20%20Licensees%20List.pdf>.

Appendix F 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.
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 Policy

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

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 G 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 Revenue Account Deposit form (Appendix H) 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 Banner Finance Organization Detail Activity 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 Associate Director of Campus Life 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 Associate Director of Campus Life 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 Associate Director of Campus Life 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 Associate Director of Campus Life 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

All employment funded by A&S Fees must be approved by Associate Director of Campus Life and Vice President for Student Affairs or their designees through the PeopleAdmin system at <https://jobs.fau.edu>, a web-based system that allows each department to post vacant student assignments.

Posting Positions and Hiring Committees

All entities funded by A&S funds must post their job openings on the Human Resource (HR) PeopleAdmin system at:

http://www.fau.edu/hr/Student_Employment/job_posting_hr.php#post.

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 five (5) business days. Department heads and advisors may contact the HR department to establish access to this system. All full-time, administrative, and support personnel positions must be approved by Supervisors, Dean or Associate Director of Campus Life, Vice President and the HR department or their designees.

Application

New and returning students must apply for open positions at:
<https://jobs.fau.edu/applicants/jsp/shared/frameset/Frameset.jsp?time=1252085695559>.

Student Eligibility

Students will be checked by the Associate Director of Campus Life or their designee or advisor as to whether they meet the University Standards (Regulation 4.006) for holding student leadership positions. Please see http://www.fau.edu/regulations/chapter4/REGULATION%204.006_6.17.14.pdf . These requirements include:

- Be enrolled a minimum of twelve (12) credit hours in the fall semester and twelve (12) credit hours in the spring semester, if an undergraduate student.
- Be enrolled a minimum of six (6) credit hours in the fall semester and six (6) credit hours in the spring semester, if a graduate student.
- Maintain a 2.5 cumulative institutional grade point average and be in good academic standing as an undergraduate student.
- Maintain a 3.25 cumulative institutional grade point average and be in good academic standing as a graduate student, or at least the minimum grade point average required to remain in good standing with the graduate or professional program in which they are enrolled, and otherwise be in good academic standing.
- Maintain a 2.7 or higher for cumulative and previous term institutional grade point average and be in good academic standing in their undergraduate, graduate or professional program to run and hold the Student Government positions of Student Body President, Vice President, Campus Governor and Student Court Justices.
- Student Body President and Vice President offices must be held by students of at least junior level with a minimum of 30 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 Campus Life 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 Involvement and/or the Director of Campus Life 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 Campus Life 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

Once the hiring committee and/or hiring officer have selected a student or temporary employee for the posted position, they will need to notify the Associate Director of Campus Life or their designee or advisor by email. Please include the student's complete name, position, email address, Z number, and the best phone number to reach them at. You also will need to provide the name of the program (ex. SAVI, Governor's Assistant), Index and Fund Numbers, hiring start and end dates, and why this position should be considered critical (purpose and benefits). Please note: You may use the Hiring Justification Form (Appendix I) and submit it via email.

The student should **NOT** start work until their appointment paperwork is completed and approved to work by Associate Director of Campus Life or designee/advisor and Student Employment.

New Student Employees

The hiring department or student supervisor should direct new students to report to the Associate Director of Campus Life or their advisors. Due to U.S. Government I-9 Regulations, it is imperative that new student employees complete additional paperwork in the Student Employment Office, or an office appropriate to their campus. New student employees must follow the Student Employment instructions at http://www.fau.edu/hr/Student_Employment/appt_info_hr.php#appt and must sign-in with the Student Employment Office **PRIOR** to beginning any assignment. We encourage students to do this **BEFORE** they complete their appointment paperwork. They also will need to complete an on-line student orientation session by following the instructions located at:

http://www.fau.edu/hr/Student_Employment/New.php#new. The Associate Director of Campus Life or their designee/advisor will provide new student employees with a **LIST OF ITEMS** (driver's license, social security card, blank check for direct deposit) that they should bring with them to the Student Employment Office. If you have specific questions on these procedures, you may call Student Employment at 561-297-6090.

Returning Student Employees

If students have already worked at FAU, they **MIGHT** not need to submit the Student Employment paperwork and go through orientation. Please contact Student Employment to find out if you need to check-in or update your information at 561-297-6090.

Regular Temporary Personnel (OPS) and Full-time Positions

These position classifications must complete paperwork in the Human Resources Office or the appropriate office on their campus.

Background Checks

Prior to the start of employment, all new and returning students and regular temporary 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. All candidates will need to fill out the Acknowledgement and Authorization for Criminal Background Check form (Appendix J) and submit it to the Associate Director of Campus Life or their designee or advisor. In the event that any problems are discovered that would require intervention, the Director of Campus Life Office will follow-up with the candidate according to University policy. Should any of the above positions become vacant during the academic year (due to resignation, succession, etc.), a background check will be performed for the incoming officer. The FAU Employment Office has contracted with HireRight, Inc. to perform background checks via an online process and will be coordinated by Human Resources. Please refer to the Background Screening Process section of the Employment Webpage for complete details:

<http://www.fau.edu/hr/recruitment/bgcheck.php>

Background checks will only include civil, state and federal court records. Employment and credit checks will not be performed. The intent is not to infringe upon your privacy, but to have a process to consider students with felonies in their background. Having a closed felony on your record does not necessarily preclude anyone from holding office or an appointed position. The Director of Campus Life Office will follow up according to University policy. There is no cost to prospective student employees. The processing charge for these background checks will be covered by the hiring department

Direct Deposit

Florida Atlantic University's payroll policy requires that all employees receive their salary and other payments via direct deposit. A direct deposit form can be found at:

http://wise.fau.edu/controller/payroll/PDF/Direct_Deposit.pdf.

This form must be included with your student employment appointment forms to Human Resources.

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/StudentHandbook.pdf>.

Final Actions

After student employees complete the check-in process, paperwork, and orientation with the Student Employment Office, they will be given a signed sheet stating that they have completed these procedures. Students should bring this signed sheet to the Associate Director of Campus Life and/or designee/advisor office. The new student employee will also need to complete the following forms: Student Work Schedule, Conditions of SG Employment (Appendix K), FERPA, and Employee Acknowledgement Form located at: http://www.fau.edu/hr/Student_Employment/images/employee_ackform.pdf. Once approved, the student will be cleared to work by the Associate Director of Campus Life or designee/advisor.

Payroll

1. Once all employment paperwork is completed by the employee, information is entered into the HR personnel system by the Student Employment Office or the Human Resource Department 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 complete a Temporary (OPS) timesheet. Timesheets are due to the SG/advisor office the 2nd Tuesday of the pay period. Payroll data entry may be done only on the Thursday before pay day through 10:00 am the next day. The Friday of the second week at 10:00 a.m. is the absolute last time when hours may be entered into the payroll system. Timesheets must be signed by the student or regular temporary employee, student supervisor (only for student employees), and professional staff supervisor. Students and temporary employees may not work more hours than indicated by their appointment form and work schedule. Any changes to the work schedule must be approved by the professional staff supervisor at a minimum of 24 hours in advance. An example of a timecard is available at: <http://www.fau.edu/hr/files/OPSTimesheet-2.xls>.
3. On the Friday of time input, a report of work hours for each paid employee is printed out at the end of the day. On the following Monday, a Payroll Certification List is printed out that lists the hours input per the Payroll Office. This report must be double checked very diligently with

Student Government records to determine that everyone is scheduled to be paid and the correct amount for pay is listed by their immediate supervisor and time keeper.

4. The payroll certification list is the final report of work hours and is ready to be issued for the next pay period. The payroll certification list must be approved by the Student Government TKA Administrator (SG Office Manager/ASAB Office) then signed by the Associate Director of Campus Life or their designee/advisor and retained for audit purposes. The current year should be available with the SG Office and previous years should be stored with convenient accessibility. Payroll certifications (PWRCERT) and the Report of Hours (PHR HOUR) are available at: <http://wise.fau.edu/banner/> – Banner E-Print, Repository HR Banner.
5. In the case where an employee is not going to be paid due to a payroll processing error, a manual paycheck may be requested from the Payroll Department using the appropriate form: (http://wise.fau.edu/controller/payroll/PDF/Manual_check_request.pdf). The position must have been entered in the HR system in order for this process to be completed. A manual paycheck is referred to as a “revolving check” and is usually only 67% of the total expected amount to be paid and at least 28% of that is withheld for income tax purposes. Therefore, it is important to inform the employee of the situation as timely as possible so that they can make the decision of whether or not to proceed with a revolving check or simply wait for the next pay cycle. It is also worth noting that the University Controller’s Office will charge a \$25 processing fee for a revolving check request. This processing fee will be assessed to the appropriate requesting department. A person’s last paycheck from the University may not be requested as a revolving check. Revolving checks are issued through a local FAU account and not the State of Florida Controller’s Office. All payroll adjustments are made the next pay period. The excess income tax is not refundable until the individual files their tax return and will depend on whether or not the individual is due a refund overall the following year.

Special Projects

Occasionally, students and regular temporary employees are required to work on a special project that will be paid on a lump sum basis when the project is completed. A New Student Appointment Form or a Personnel Action Form must be completed with all of the appropriate information for new employees. If a student or regular temporary employee has already worked at the University, then a one-time payment format will be established through the Student Employment Office or the Human Resources Office. The full time equivalent (FTE) and salary must equal minimum wage. The payment amount is entered in the appropriate place. The FTE of this special project and any other work is totaled and should not exceed 20 hours. As the finish date of the project approaches, a Lump Sum Payment form must be completed, appropriately signed and forwarded to the Payroll Department before payment can be made.

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 EPAFs, 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 at <http://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 adviser. Please return your completed telephone usage verification form, phone bills, and long distance phone logs to the SG Office Manager, adviser or their designee by the designated deadline.

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 his/her 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/general_information/PDFs/Spending_Guidelines_2014.pdf

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 Associate Director of Campus Life in writing within one business day of the decision being made.

Appendix A

Student Government Expense Justification Form

Name of Department, club, or program: XYZ Club

Requested Amount: \$ XXX.XX Index No: S00XXX nd: LOCSTG or STGVXX

Type (Check One): Banner Requisition
 pCard Pre-approval (Dept. use only) **Select One**
 Payment Request or direct pay (Dept. use only)
 Existing Blanket PO or Other (Dept. Use only) _____

Requisitions for PRINTED items (Banners, flyers, posters, etc.) require a copy of the Director for Marketing & Communications for Student Affairs' approval. Please check here to indicate that email is attached: **Select if applicable**

Requisitions for PROMOTIONAL items (T-Shirts, Mugs, Pens, etc.) require the use of an FAU Licensed promotion. Check here if this vendor is listed on FAU's Purchasing Department's list of Licensed Promotional Vendors: **Select if applicable**

Name and Date of the Event, if applicable (Attach Approved Event Registration Form): Name and Date must be included for events

Purpose and Benefits: Purpose: Example To order office Supplies - Benefit: Example To do work more efficiently and serve students better

Prepared by: Print your name here
Print

Signature: Sign your name here

Contact Number & email address: XXX-XXX-XXXX

Date: Date you are signing

Required:
A&S Fee Fund Advisor/Account Manager: Account Manager Signature

Date: Date Acc Mgr Signed

Note: This section is for University use only.

Reviewed by:

Student Government Accounting & Budget Office Staff Date

Approvals \$1,000-\$2,999.99:

Associate Dean of Students (or designee) Date

Additional Approvals for requests of \$3,000 or greater:

Assistant Vice President, Finance & Administration Date
For Student Affairs (or designee)

Vice President for Student Affairs (or designee) Date

Rev: 5.21.2014

Appendix B



This is for internal use and is not a valid Purchase Order

Banner Requisition

573289

X Account Managers Signature

AUTHORIZED SIGNATURE(S): I hereby certify that articles or services are budgeted and are necessary to properly conduct the activities of this department. NOTE: Official signature will be authority for payment.

Department Name: Your Dept. or Organization name **DATE:** Today's Date
Contact Name: Your Name **INDEX:** S00xxxx
Campus Phone: Your Phone Number **FUND:** LOCSTG
E-Mail: Your Email **ORG:** S00xxxx
Funding type: STAFF Grants Aux CONCESSION FUNDATION Other A & S

Receiving Deliver to: **Date Delivery Desired By:** Date goods or services needed
 An on campus address required

Vendor Name: Company to be paid **City/State/Zip:** Company city, state, zip
Attn To: Your contact at the company **Phone:** Company phone
Vendor Address: Company to be paid address **Vendor's Email:** Company email

ITEM #	DESCRIPTION	ACCOUNT CODE	QTY	UNIT	UNIT PRICE	DISC %	EXTENSION TOTAL
	<u>For goods: Provide descriptions, quantities, unit amount, and extended totals</u>						
	<u>For Performers: provide Performer's name, performance date, name of event</u>						
	Total						\$0.00

Appendix C



FLORIDA ATLANTIC UNIVERSITY

Payment Request

Please refer to the following web page for complete payment request policy
http://www.fau.edu/controller/accounts_payable/payment_request_info.php

Payees Full Name		Department Name		
Payee's Z number	Street Address	City	State	Zip Code

Original receipts for all items equal to or greater than \$1.00 must be attached to a separate sheet and submitted with this Voucher

Index	Account Code	Description	Amount

I hereby certify that the amounts scheduled above are true in all respects and were expended for State purposes by the payee and that payment therefore has not been received.

Preparer's Signature		Authorized Signature	
Title		Title	
Date		Date	
Extension		Extension	

I confirm that I have received the payment request and it will be distributed immediately.

Authorized receiver	Date

Controller's Office use only		
Z number	Reviewed by	Date

Appendix D

ETF Form (JE16)



FLORIDA ATLANTIC UNIVERSITY

CONTROLLER'S OFFICE

JOURNAL ENTRY FORM

Make sure the **highlighted** areas are complete

Document Number	
Fiscal Year	2013-2014
Prepared by	A CONTACT Name
Approved by	Account Managers Name
Phone Number	A CONTACT NUMBER
Email Address	A CONTACT EMAIL ADDRESS
Date	A Current Date
Document Total	0.00
Rule Code	JE16

CHARGE THE FOLLOWING:
(Move Expenditure to)

SEQUENCE	INDEX	ACCOUNT CODE	AMOUNT	DESCRIPTION (35 characters)	D/C
1	index to be credited		xxxxxx	Description of Charge	D
2					D
3					D
4					D
5					D
6					D
7					D
8					D
9					D
10					D
TOTAL:			\$ -		

REMOVE CHARGES FROM:
(Move Expenditure from)

SEQUENCE	INDEX	ACCOUNT CODE	AMOUNT	DESCRIPTION (35 characters)	D/C
1	index to be credited	xxxxx	xxxxxx	Description of Charge	C
2					C
3					C
4					C
5					C
6					C
7					C
8					C
9					C
10					C
TOTAL:			\$ -		

AUTHORIZED SIGNATURE: _____ **DATE:** _____
Account Manager

(Principal Investigator or College Administrator)

AUTHORIZED SIGNATURE: _____ **DATE:** _____
authorized signatre for index to be credited

(Principal Investigator or College Administrator)

PURPOSE OF JOURNAL ENTRY:

Name Date of Event

Appendix E

Employee vs. Independent Contractor Status Forms



CONTROLLERS OFFICE
ACCOUNTS PAYABLE
CHECKLIST: EMPLOYEE VS.
INDEPENDENT CONTRACTOR
STATUS

Reset Print

Page 1 of 4

INSTRUCTIONS FOR COMPLETING CHECKLIST

Prior to an engagement, the responsible FAU manager should complete this Checklist to help ensure that the individual is correctly classified as either an employee or an Independent Contractor. Questions should be completed accurately.

This form must accompany each FAU Purchase Requisition and check request for all business transactions with individuals and Sole Proprietors. For more information, reference University regulation 6.008 for Paying Independent Contractors. (Policies and Procedures.)

Section 1: NAME OF INDIVIDUAL

Last Name: Johnson First Name: John M.I. _____

Address: 1401 E. Atlantic Avenue

City/State/Zip: Delray Beach/Florida/33442

Individual Sole Proprietor Corporation/Government Partnership

FEID Number _____ or Social Security Number 000-00-0000

I am a U.S. citizen or permanent resident I am a non resident alien

Note: Payee address must match IRS tax records. Payments will not be made to addresses other than home or business of record. If you are a nonresident alien (foreign national) and both the department and payee agree there is not an employee/employer relationship, then the payee must first contact the IRS to file all necessary foreign declarations and withholding forms in addition to obtaining a valid US Tax ID number.

Payment for services and reimbursements are contingent upon verification of an approved visa type.

Section 2: RELATIONSHIP WITH THE UNIVERSITY

YES NO

2.1	Has the individual worked for the university as an employee within current calendar year or is the individual currently working for the university as an employee?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.2	Is the individual a student of Florida Atlantic University?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.3	Does the department want to hire this individual as an employee to provide the same or similar services following a "test period" as an Independent Contractor?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.4	Does the individual have a continuing relationship with the department or university, such as by performing the work on a recurring, on-going, or year-to-year basis?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Florida Atlantic University – Office of the Controller – 777 Glades Road
Boca Raton, Florida 33431 Tel:(561) 297-2748 Fax:(561) 297-2884 <http://www.fau.edu/controller>
Checklist 2 Form – February 2009



CONTROLLERS OFFICE
ACCOUNTS PAYABLE
CHECKLIST: EMPLOYEE VS.
INDEPENDENT CONTRACTOR
STATUS

2.5	Will the individual be required to devote essentially full time hours to perform services for the university, making the individual unable to perform services for other customers during the performance period?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.6	Are the services of the individual integrated into your organization? For example, are you hiring someone to teach a credit course? (Only performed by FAU employees.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.7	Will the individual be expected or required to perform essentially full time work hours at the university or at facilities operated by the university?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.8	Will the individual be required to comply with instructions from a university supervisor, as to where, how, and when the work is to be performed?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.9	Is the individual required to receive training from a university representative to enable the individual to perform the work in a particular manner?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.10	Will the university be responsible for hiring, supervising, and paying workers who will substantially assist the individual in performing the requested services?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.11	Will the individual be paid on a recurring basis for a fixed amount? (For example, will the individual be paid every month for several months for a fixed amount, instead of on a per project basis?)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.12	Will the individual work as part of a team of regular employees and will the individual's day-to-day participation be essential to the successful performance of the employee team?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.13	Is the individual expected / required to perform work during hours that are set by a university supervisor?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.14	Will the individual be required to perform services in a sequence or order that is set by a university supervisor?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.15	On a regular basis before the project is completed, will the individual be required to provide progress or status updates to a university supervisor?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.16	Will the individual perform services for which the university is concerned with the methods used to obtain the results (and not just with the results)?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.17	Will the university provide a significant amount of tools, equipment, or other materials needed by the individual to perform the agreed-upon work?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.18	Is the Department providing on-going training and direction concerning how to complete a task?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.19	Will the individual be using the experience or expertise gained of a university employee?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.20	Is the individual a relative of the person who will be supervising the person?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2.21	Will the individual be subject to termination by the university for reasons other than nonperformance of the Independent Contractor Agreement? (For example, can the individual be terminated for violating university personnel policy?)	<input type="checkbox"/>	<input checked="" type="checkbox"/>



CONTROLLERS OFFICE
ACCOUNTS PAYABLE
CHECKLIST: EMPLOYEE VS.
INDEPENDENT CONTRACTOR
STATUS

YES NO

2.22	Can the individual terminate the Agreement with the university without incurring any liability for a failure to complete the service? (For example, can the individual terminate the Independent Contractor Agreement without notice or reason?)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
------	--	--------------------------	-------------------------------------

Section 3: EVIDENCE OF CONTRACTOR'S BUSINESS OPERATION

YES NO

3.1	In connection with performing the services, could the individual realize either a profit or loss, such as by incurring expenses?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3.2	Does the individual perform work (or could perform work) at an office or facility off campus that is maintained at the individual's own expense?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3.3	Will the individual be paid an amount to complete a specified project (as opposed to on an hourly, weekly or monthly basis and for on-going, general purposes?)	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Section 4: NEED FOR INDIVIDUAL WITHIN DEPARTMENT

YES NO

4.1	Are the services to be performed by the individual necessary for accomplishment of the mission of the department or school?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4.2	Is the individual needed because there is no current employee within the department who can satisfactorily perform the work that will be done by the individual?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Section 5: SIGNATURE OF FAU MANAGER COMPLETING CHECKLIST

Signature of Responsible FAU Mgr.

Date

Phone

Print Name

Print Title

Email

Florida Atlantic University – Office of the Controller – 777 Glades Road
 Boca Raton, Florida 33431 Tel:(561) 297-2748 Fax:(561) 297-2884 <http://www.fau.edu/controller>
 Checklist 2 Form – February 2009



**CONTROLLERS OFFICE
ACCOUNTS PAYABLE
CHECKLIST: EMPLOYEE VS.
INDEPENDENT CONTRACTOR
STATUS**

Page 4 of 4

I agree with the statements made above by the approving payer, the Dean, Director, Chairperson, employed with FAU. Furthermore, I understand that as an Independent Contractor, I am not covered under the State of Florida Worker's Compensation Law (F.S. 440) and that I meet the Independent Contractor definition also defined in F.S. 440 and IRS Publication 15. Furthermore, I am a U.S. citizen or permanent resident of the U.S., or a nonresident alien and the address and social security number or FEID above is correct. I understand that this is taxable income to me and that I am required to report this income on my annual U.S. Tax Return.

	561-386-7853	6/29/09
Payee Signature (Must be Payee Name(d) Above)	Phone	Date

Section 6: DISAGREEMENT WITH CLASSIFICATION OUTCOME

This section only needs to be completed if the department requesting an individual's services disagrees with the Checklist's outcome. Send the completed Checklist along with the below information to Accounts Payable. A representative in Accounts Payable will work with the department and Personnel Services to determine the correct classification.

Description of Scope of Work:

Reason why Department believes the individual should be classified as an Independent Contractor:

Florida Atlantic University – Office of the Controller – 777 Glades Road
Boca Raton, Florida 33431 Tel:(561) 297-2748 Fax:(561) 297-2884 <http://www.fau.edu/controller>
Checklist 2 Form – February 2009



Appendix F



Check Your Purchase Packet

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

<p>General Purchases</p> <p>Expense Justification Form <input type="checkbox"/></p> <p>Banner Requisition, JE16 or Payment Request <input type="checkbox"/></p> <p>Itemized Vendor Quote <input type="checkbox"/></p> <p>An approved Event Registration if for an event <input type="checkbox"/></p> <p>Vendor Application for vendors who have not done business with FAU or need to update info <input type="checkbox"/></p> <p>ACH for new vendors and vendors who have not done business with FAU since 2012 <input type="checkbox"/></p>	<p>Food (Non Blanket)</p> <p>Expense Justification Form <input type="checkbox"/></p> <p>Banner Requisition, JE16* or Payment Request** <input type="checkbox"/></p> <p>Itemized Vendor Quote <input type="checkbox"/></p> <p>Approved Event Registration <input type="checkbox"/></p> <p>Approved Food Waiver (non chartwells)*** <input type="checkbox"/></p> <p>Vendor Application for vendors who have not done business with FAU or need to update info <input type="checkbox"/></p> <p>ACH for new vendors and vendors who have not done business with FAU since 2012 <input type="checkbox"/></p>
<p>Promotional Items (shirts, pens, etc.)</p> <p>Expense Justification Form <input type="checkbox"/></p> <p>Banner Requisition <input type="checkbox"/></p> <p>Itemized Vendor Quote <input type="checkbox"/></p> <p>Approved Event Registration if for an event <input type="checkbox"/></p> <p>Director of Marketing and Communication for Student Affairs Approval (for clubs only) <input type="checkbox"/></p> <p>Vendor Application for vendors who have not done business with FAU or need to update info <input type="checkbox"/></p> <p>ACH for new vendors and vendors who have not done business with FAU since 2012 <input type="checkbox"/></p>	
<p>Printed Items (postcards, flyers, etc.)</p> <p>Expense Justification Form <input type="checkbox"/></p> <p>Banner Requisition, JE16* or Payment Request** <input type="checkbox"/></p> <p>Itemized Vendor Quote <input type="checkbox"/></p> <p>Approved Event Registration if for event <input type="checkbox"/></p> <p>Director of Marketing and Communication for Student Affairs Approval <input type="checkbox"/></p> <p>Vendor Application for vendors who have not done business with FAU <input type="checkbox"/></p> <p>ACH for new vendors and vendors who have not done business with FAU since 2012 <input type="checkbox"/></p>	
<p>Performers and Event Equipment that has to be setup by vendor (i.e. Staging, Lights)</p> <p>Expense Justification Form <input type="checkbox"/></p> <p>Banner Requisition <input type="checkbox"/></p> <p>Itemized Vendor Quote <input type="checkbox"/></p> <p>Approved Event Registration <input type="checkbox"/></p> <p>Contract Endorsed by FAU Purchasing <input type="checkbox"/></p> <p>Employee Vs. Independent Contractor for vendors who use their SS# instead of an EIN# <input type="checkbox"/></p> <p>Vendor Application for vendors who have not done business with FAU or need to update info <input type="checkbox"/></p> <p>ACH for new vendors and vendors who have not done business with FAU since 2012 <input type="checkbox"/></p>	
<p>Existing Blanket PO (i.e. Chartwells, Dominos)</p> <p>Expense Justification Form <input type="checkbox"/></p> <p>Itemized Vendor Quote <input type="checkbox"/></p> <p>Approved Event Registration <input type="checkbox"/></p> <p>Approved Food Waiver (Non Chartwells) <input type="checkbox"/></p> <p>Copy of Completed Blanket Purchase Order <input type="checkbox"/></p>	<p>Costco</p> <p>Expense Justification Form <input type="checkbox"/></p> <p>Itemized Items to Purchase <input type="checkbox"/></p> <p>Approved Event Registration <input type="checkbox"/></p> <p>Approved Food Waiver <input type="checkbox"/></p> <p>Costco authorized purchase letter <input type="checkbox"/></p>
<p>Pcard</p> <p>Expense Justification Form <input type="checkbox"/></p> <p>Itemized Vendor Quote <input type="checkbox"/></p> <p>Approved Event Registration <input type="checkbox"/></p>	<p>Office Depot/Staples on Account</p> <p>Expense Justification Form <input type="checkbox"/></p> <p>Office Depot Shopping Cart <input type="checkbox"/></p>

*JE16's: are used instead of banner requisitions when departments within the University are charging other departments within the University

**Payment Request: are used instead of banner requisitions as determined by the SGAB Coordinator

*** Food Waivers are required for on campus events only. Davie campus events only require a food permit

Appendix H

FAU Revenue Account Deposit Form

Student Government Departmental Deposit Form

Date:

Department Name:

<u>Index #</u>	<u>Account Code</u>	<u>Amount</u>	<u>Description</u>
----------------	---------------------	---------------	--------------------

1)

2)

3)

4)

5)

Or Detail Code: Cash:

Check:

Total:

Contact Person (Print):

Extension:

Email Address:

Deposit # (if applicable):

Bag # (if applicable):

Appendix I
Hiring Justification Form

Program Name: _____

Position: _____

Index No: _____ Fund: LOCSTG

Hiring Date: Beginning _____ Ending: _____

Why this position should be considered as critical. (Purpose and Benefits):

Prepared by: _____ Signature: _____

Contact Number: _____ Date: _____

Note: This section for University use only.

Approvals:

Associate Dean for Student Affairs _____ Date

Vice President for Student Affairs _____ Date

Review by:

Accounting & Budget Office Staff _____ Date

Appendix J

Acknowledgement and Authorization for Criminal Background Check

As a condition of my candidacy for employment with Florida Atlantic University, I understand that the University will conduct a criminal background check on me for employment purposes.

By signing this Acknowledgement and Authorization, I authorize Florida Atlantic University, the Florida Atlantic University Police Department, and /or any other company authorized by the University, to access such information as may be necessary to complete a criminal background check.

I release from liability all persons and entities supplying such information. I indemnify Florida Atlantic University, The Florida Atlantic University Police Department, and/or other company authorized by Florida Atlantic University, against any liability which may result from making such requests. I agree that a fax or photocopy of the Acknowledgment and Authorization with my signature will be accepted with the same authority as the original. I understand that upon my request, I will be given a copy of the background report and, when applicable, a written description of my rights under the Fair Credit Report Act.

I believe to the best of my knowledge that all information provided below is accurate, true and correct, and that I fully understand the terms of the Acknowledgment and Authorization.

I am a candidate for the position of _____ in the (College or Department) of _____.

Hiring Manager's Name and Extension: _____

Applicant's Printed Name: _____

Current Address: _____

City: _____ State: ____ Zip Code: _____ Country: _____

Social Security Number: _____ Date of Birth: _____

Sex: _____ Race: _____ Driver's License # and State: _____

Signature: _____ Date: _____

Please sign and return this Acknowledgment and Authorization along
with your acceptance of the University's offer of appointment.

Appendix K

Conditions of Student Government Temporary Employment

Student Government Elected Officials and Student Employees are Temporary employees (formerly OPS) at the University as defined by University Regulations and human resources policies. As a Temporary student employee, I will be paid on an hourly basis and may not work more than 20 hours a week. In addition to the regulations and policies that apply to all Temporary employees at FAU, I also agree to the following provisions of my Temporary student employment:

- ❖ If my position qualifies for tuition reimbursement, I agree that in order to receive reimbursement I must (1) receive a grade of C or better in each class (if an undergraduate student) or a B grade or better (if a graduate student), (2) remain enrolled in each class for the full semester, and (3) remain fully employed in my Temporary student employment position through the last day of the academic semester. I understand that the Vice President for Student Affairs may waive any of these requirements under special circumstances.
- ❖ I agree that I must maintain the required minimum grade point average and eligibility requirements as stated in FAU Regulations and the Student Government Constitution and Statutes as a condition of employment. If I fail to meet and sustain the minimum requirements, my employment will be terminated.
- ❖ I agree to follow and uphold the rules, policies and procedures contained in the University Regulations and Policies, and in the Student Government Constitution, Statutes and Fiscal Procedures Manual. I agree that it is my responsibility to read and become familiar with these documents.
- ❖ I agree that my Temporary employment position, compensation, privileges and job availability may change at any time.
- ❖ I agree to attend all training sessions (informal or formal) planned by the Division of Student Affairs.
- ❖ I agree to use keys given to me in connection with my employment in the proper manner and follow all University and Student Affairs policies on keys.
- ❖ I agree to hold my required office hours during regular University business hours. I agree not to hold office hours when I am in class. I agree to submit a copy of my class schedule and office hours schedule to my Associate Director of Campus Life or their designee each semester, and will notify my supervisor/adviser if I change my class schedule at any time.
- ❖ I agree to attend the mandatory Environment, Health and Safety (EH&S) training session on proper Golf Cart use before I can sign-out a golf cart through the coordinator for Student Government.
- ❖ I agree to complete my timesheet in an accurate and timely manner according to University and Student Government Accounting and Budget Office procedures.
- ❖ I agree that the University may terminate my Temporary student employment at will at any time without notice. I understand that my employer is the University, not Student Government. The Vice President for Student Affairs or designee is the University delegate regarding all student employment matters.
- ❖ I agree to return all University property upon my separation from employment for any reason. If I fail to return any University property, I agree that the cost to replace all unreturned items may be deducted from my final paycheck and/or a Student Affairs hold may be placed on my registration until all property has been returned.

PLEASE PRINT Employee Name

Position Title

(Employee Signature)

Date