

Associated Students, CSUF, Inc. Financial Policies and Procedures

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Budget Policies

All programs and services receiving ASI funding are encouraged to become familiar with ASI Policies, Procedures, and Budget Language regulating the expenditures of ASI fees. Non-compliance with these policies may result in the withholding of ASI funds.

1. The Finance Committee has full authority over any requests of \$2,500 or less. Any requests over \$2,500 approved by the Finance Committee shall be forwarded to the Board of Directors as an action item on the Board's agenda.
2. The Director of Leader & Program Development, or the ASI Executive Director, must sign all contracts before making commitments for events.
3. ASI shall not fund University Programs and Departments in its annual budget, with the exception of University Athletics and the Arboretum.
4. ASI shall not fund clothing or apparel—excluding set-up and production costs—at more than \$10 per unit for the promotion of ASI, its councils, and programs. Money shall not be spent on clothing and apparel for individual clubs and organizations. The policy may be waived by the ASI Vice President of Finance.
5. ASI shall not fund printing duplication costs at more than the stated University Digital Print Services rates.
6. All groups utilizing ASI funds must submit a minimum of three written bids for any purchase over \$2,500 in value, including when the purchase of one or more items is being requested from a single vendor where the total cost of the items is \$2,500 or more. The individual requesting ASI funding must provide the name of the vendor and the amount of each bid. Use the Bid Form available in the ASI Accounting Office, or online at:
<http://asi.fullerton.edu/services/accounting.asp>.
7. Awards, plaques, and trophies shall be limited to \$50 per award. This policy may be waived by the ASI Vice President of Finance.
8. ASI shall not fund clubs or organizations for the following: flyers to promote club meetings, computers, network equipment, website design, website maintenance, community outreach events with the purpose of recruiting potential students, and anything related to a course requirement.
9. No club or organization may advertise in the *Daily Titan* other than in the classified section without prior approval from the ASI Vice of President of Finance.
10. All programs must order office supplies through the Administrative Offices, TSU-218. Organizations failing to do so will not be reimbursed. The ASI Vice President of Finance must approve exceptions prior to purchase.

11. Funding for student travel shall abide by the following criteria:

- A. Individuals may receive up to \$500 for travel per fiscal year. The Finance Committee shall entertain requests for exceptions to this travel policy for any proposal approved by a funding council. All decisions made by the Finance Committee are final.
- B. Clubs/Organizations may receive up to \$500 total per organization per fiscal year for the student or students representing their organization when such representation is a requirement to maintain membership in their national organization. The amount allocated for this travel will not be included in the \$500 for travel per fiscal year that any of these students may receive individually.
- C. Funds allocated by the Titan Student Centers Governing Board shall abide by this policy. Registration fees for Regional and National conferences shall not apply to the \$500 limit.
- D. The Board of Directors may make exceptions to this policy through Budget Language or a majority vote of the Board.

12. The Titan Student Centers operating budget shall follow these policies. The Board shall have the Executive Director or his/her designee provide a report once per semester on the activities and programs of the Titan Student Union and Student Recreation Center.

13. Report Policy:

- A. The Board shall have the Executive Director or his/her designee provide reports once per semester on the status of the following programs:
 - a. Children's Center
 - b. Financial Services
 - c. Human Resources
 - d. Information & Technology
 - e. Leader & Program Development
 - f. Marketing, Communications, and Design
- B. The Board shall have the Program Director or his/her designee provide reports once per semester on the status of the following programs:
 - a. Arboretum
 - b. ASI Productions at Irvine Campus
 - c. Athletics
 - d. Camp Titan
 - e. Elections

- C. Each Funded/Funding Council or Program shall be required to give a written and verbal report on all its activities to the ASI Board of Directors twice per semester as a funding requirement, as listed in ASI Policy Statement #504.

14. For Executive Senate:

- A. Councils and member organizations may not receive ASI funding from more than one source per travel item or event. There will be no exceptions to this policy.
- B. The Finance Committee and the Board of Directors must approve any single expenditure equal to or greater than \$5,000. Only Finance Committee approval is necessary when the purchase of more than one items is being requested from a single vendor where the total cost of the items is \$5,000 or more.
- C. Executive Senate organizations may spend a maximum of \$250 of student fees for a banquet or year-end event for members of the particular council or program. This figure does not include awards for members. Executive Senate banquets may be held off-campus without approval from the ASI Finance Committee and Board of Directors. ASI shall not fund banquets or year-end events for individual clubs and organizations. Any exceptions must be approved by the Vice President of Finance in written form.
- D. All programmed events must be held on campus, unless approved by the Finance Committee and the Board of Directors, with the exception of Executive Senate banquets.
- E. All funded events must be open to all CSUF students.
- F. ASI sponsorship shall be announced before and after every event.
- G. Executive Senate organizations shall update the required form with their organization's allocations and expenses to date and submit it to the ASI Vice President of Finance. The ASI Vice President of Finance may freeze the budget of an organization that fails to submit such a report, following the procedures of ASI Policy Statement #504. Reinstatement of allocated funds shall occur with approval from the Finance Committee and the Board of Directors.
- H. Line-item transfers into Travel will not be considered by the Board of Directors before March 15 of the current fiscal year. Transfers shall not exceed 15% of the current fiscal year's allocated Travel budget. Any line-item transfer made into Travel below \$500 shall be approved by the Finance Committee. Line-item transfers made into Travel \$500 or above shall be approved by the Finance Committee and the Board of Directors.

Events Admission Fee Policy

ASI does not fund events designed to exclude or hinder the attendance of any or all interested CSUF students. ASI does not fund events managed by non-ASI departments or programs in which CSUF students are charged fees for admission.

The coordinators of an event may ask for a donation from CSUF students in an amount no greater than that of the requested admission fee. CSUF students are not obligated to pay such a donation.

Exceptions to this policy statement must be made by a majority vote of the Finance Committee and the Board of Directors.

Sponsorship Policy

This policy was established to ensure that students and other members of the University community are informed of the involvement of the Associated Students, CSUF, Inc. in programs, councils, and events of the University. Any program, council, or event receiving ASI funding, including funds allocated by ASI funding councils, must include prominent and conspicuous reference to sponsorship by the Associated Students, CSUF, Inc. on all applications, promotional materials, event programs, advertisements, brochures, leaflets, etc.

Recognition of ASI sponsorship must cover at least five-percent of the front page of any fliers, leaflets, or any other printed materials used for promotion of programs and councils funded by ASI at any time during the year. On large banners, the ASI logo may be placed in lieu of a written sponsorship message. Programs, councils, or events should work with the ASI Vice President of Finance and the Office of Leader & Program Development in order to ensure full compliance with this policy.

The ASI Vice President of Finance, in consultation with the ASI President & CEO and the ASI Executive Vice President, shall enforce this policy and determine violations.

The ASI Vice President of Finance shall use the following guidelines as consequences for programs, councils, or events violating this policy during a fiscal year. All consequences are subject to appeal to the Board of Directors.

First violation: Written warning from the ASI Vice President of Finance and the ASI Executive Vice President including a copy of this policy statement.

Second violation: The ASI Vice President of Finance may freeze the budget of the program, council, or event to be reinstated by the Finance Committee and Board of Directors.

Third violation: The ASI Vice President of Finance shall authorize the retention of fifty-percent of the remaining budget for the program, council, or event. The Finance Committee and Board of Directors may adjust the percentage of the budget to be retained by ASI to no less than twenty-five percent.

Fourth violation: The ASI Vice President of Finance shall authorize the retention of one-hundred percent of the remaining budget for the program, council, or event. The Finance

Committee and Board of Directors may adjust the percentage of the budget to be retained by ASI to no less than sixty-percent.

In addition to these consequences, the ASI Vice President of Finance will make a report during budget deliberations listing those programs, councils, or events which violated this policy during the course of the current fiscal year.

Student Employees Policy

When a student is hired by an ASI funded program as a student employee, the program must work with ASI Human Resources (TSU-227) to complete appropriate tax paperwork, specifically an I-9 form. An I-9 form requires proof of eligibility to be employed in the United States. All student employees must present a fee receipt from the current semester to avoid FICA withholdings.

Work Study Policy

The work study program is partially funded by the Federal Government; ASI contributes twenty-five percent of a student's wages and the Federal Government contributes the remaining seventy-five percent. Qualified students can earn up to the maximum wage authorized by the Office of Financial Aid. ASI programs that have been budgeted with work study funds can employ enrolled students qualified for this program.

Travel Policy

ASI travel procedures are subject to requirements by the State of California.

1. ASI shall reimburse for mileage. Any student, faculty, or staff member using his or her personal vehicle to travel while on official ASI business is eligible for mileage reimbursement. ASI shall not reimburse any group or individual for mileage traveled between home and campus.
2. Drivers must provide evidence of adequate vehicle insurance and valid driver's license prior to departure in order to receive reimbursement. Forms for this purpose are available in the ASI Administrative Office, TSU-218. Programs may have additional guidelines with which individuals should familiarize themselves prior to travel.

Travel on behalf of ASI is to be undertaken in the most cost-effective manner. ASI will neither pay for nor reimburse travel expenditures for spouses, dependents, or others who are accompanying individuals conducting business for the organization unless they too are conducting business for the organization.

Vehicle Reimbursement

Commercial Carrier: At actual cost. Passenger's copy of a commercial carrier ticket must be submitted with a travel expense report.

Private Vehicle: ASI will reimburse mileage at the State rate to and from campus. Drivers using a personal vehicle must carry an insurance policy with at least \$15,000/\$30,000 liability coverage and \$5,000 property damage coverage. Prior to travel, proof of vehicle insurance and valid Driver's License must be on file with ASI in order to receive reimbursement for mileage. Gas receipts are not required.

Rental Vehicle: ASI has an official contract arrangement with Enterprise Rent-A-Car. Should travel arrangements require that another rental agency be used, prior authorization must be received from the ASI Accounting Manager and the ASI Executive Director or designee. Individuals must obtain full insurance coverage from the car rental agency (Enterprise Rent-A-Car's rate includes full coverage). The ASI Accounting Manager coordinates rental vehicle arrangements. Individuals who rent vehicles are required to refill the gasoline tank prior to returning the vehicle back to the rental agency by using the most economical means.

Meals

ASI will reimburse for meals when traveling on ASI business. Actual meal expenses are reimbursable up to \$55 per day. The traveler must submit a spreadsheet itemizing by day each meal that is subject to reimbursement. Supporting original receipts are required. Meals may be claimed only if the travel includes an overnight stay. This is subject to revision when guidelines are revised per Chancellor's office and the University.

Eligible meal periods:

Breakfast	When travel occurs between 6:00 AM and 10:00 AM
Lunch	When travel occurs between 10:00 AM and 2:00 PM
Dinner	When travel occurs between 2:00 PM and 7:00 PM

All meal expense advances/reimbursements for business travel for less than a 24-hour period, or when an overnight stay is not required, are considered personal expenses. Therefore, ASI will report such meal advances/reimbursements as taxable income to the IRS.

Lodging

Requests for lodging expenses will be administratively reviewed and approved if the costs are reasonable, commensurate with the area, and consistent with the nature and purpose of the program, conference, etc. Lodging receipts are required and must be submitted with the travel expense report. Room rates to be reimbursed will be reviewed in the ASI Accounting Office and must be in accordance with Chancellor's office and University guidelines.

Out-of-state lodging will also be reimbursed for reasonable, actual expenses.

Incidentals

Parking: Actual rates. Receipts required.

Telephone: Official business calls only. No receipts required.
Ground Transportation: Actual costs upon presentation of receipts.

Travel Advance Requests

Copies of the travel forms referenced above must be attached to any check request or Travel Authorization Form submitted to the ASI Accounting Office.

Travel advances can only be requested prior to actual travel dates. Expenditures covered under travel advances include: airfare, ground transportation, lodging, meals, mileage, and registration fees.

1. Complete the "Travel Authorization–Advance Request–Expense Report" form in triplicate (the form can be obtained in the ASI Accounting Office).
2. Submit the first and second copies to the ASI Accounting Office, and the advance will be initiated. The third copy is for the requestor's files.
3. The original will be returned to the requestor with the advance check. The individual requesting the check must pick up and sign for the check. Be sure to allow ample processing time for the check.
4. Hold the original copy until travel has been completed, at which time receipts and/or monies are to be returned to the ASI Accounting Office. Receipts and any remaining money must be returned to the ASI Accounting Office within five (5) working days after return from travel.
5. If actual ASI travel expenses exceed the advance amount up to the ASI award or approved amount, it is not necessary to complete a check request for reimbursement; the Travel Authorization form will serve as the check request.
6. No additional advance or travel authorization will be approved if the requestor has any outstanding travel advance.
7. Submit original supporting documentation for all expenses claimed. Additionally, boarding passes (not internet print-outs) are required as evidence that travel occurred.

Line-Item Transfers Policy

Programs are not allowed to exceed a budgeted line-item without a line-item transfer approved by the ASI Vice President of Finance. Request for transfers are to be made through a consultation with the ASI Vice President of Finance who will provide the necessary form.

The completed Line-Item Transfer form must be turned in to the ASI Vice President of Finance's office (TSU-207) by 5 PM on the Tuesday a week prior to the processing of the related check

request. Do not make transfer requests through the ASI Accounting Office. The ASI Vice President of Finance has the power to make line-item transfers within programs.

Changes to a program's total allocation require approval from both the Finance Committee and the Board of Directors.

Petty Cash Advances Policy

Often, a person involved with a program needs to buy several small items from one or more stores and finds it easier to have cash. Office supplies may not be purchased with petty cash.

Petty Cash Requests

1. Submit a petty cash advance request to the ASI Accounting Office/Cashier.
2. Petty cash advances are limited to \$75, unless the ASI Accounting Manager makes an exception.
3. Cash register receipts for all expenditures, and any remaining money, must be returned to the ASI Accounting Office within 24 hours. Failure to comply may result in loss of additional funding for the program.
4. No more than one outstanding advance for any program will be allowed.

Credit Cards Policy

Credit cards are issued for the convenience of ASI in support of its programs and services. Cards are intended to be used in the purchase of supplies and travel related expenses. The purchase of capital equipment (over \$5,000, valuable, with a useful life exceeding two years) is specifically prohibited. For planned and budgeted minor equipment purchases (less than \$5,000), confer with the ASI Vice President of Finance, ASI Director of Financial Services, and the ASI Property Control Clerk before making a purchase.

ASI has established two categories of credit cards:

1. Vendor credit cards that may be used by all ASI/TSC funded programs
 - Smart & Final

Vendor credit cards checked out by student directors of ASI-funded programs must first be approved by the Office of Leader & Program Development. It must verify that the expense is appropriate, previously budgeted for, and that ASI/TSC funds are available. Following this authorization, the ASI Accounting Office shall issue the appropriate card. Cards checked out must be returned by the end of the next business day with receipts for expenses incurred. Failure to comply with this policy may result in withdrawal of future privileges.

Vendor credit cards are also available to authorized staff and are subject to the procedures outlined above.

2. Corporate credit cards

Corporate credit cards are assigned only to full-time staff and student leaders of the Corporation. Student leaders of the Corporation eligible to receive a credit card include: ASI President & CEO, ASI Executive Vice President, ASI Vice President of Finance, ASI Chief Administrative Officer, ASI Chief Communications Officer, ASI Chief Governmental Officer, Chair of the Board of Directors, and Chair of the Titan Student Centers Governing Board. All corporate credit cards shall have an established credit limit of \$2,000 each. Users must submit monthly statements to the ASI Accounting Office with appropriate request for payment forms and original receipts. Charges must be in accordance with previously approved budget line-items. **Corporate credit cards may not be used for personal expenditures**, even if they are reimbursed to the program. Overdue penalties will be charged to the user's account. Failure to submit monthly payment requests with original supporting documentation in a timely manner or abuse of credit card privileges may result in loss of credit card privileges. Assignment of corporate credit cards must be approved by the ASI Executive Director or designee.

Donation Policy

The primary purpose of ASI is to encourage and support on-campus programs and services which enhance the University experience for students, faculty, staff, and surrounding communities.

The ASI Board of Directors recognizes that from time to time student organizations in good standing will request ASI funding to support important charitable events, community service organizations, and other worthy social causes. To facilitate these requests in a fair and equitable manner, the following criteria will be utilized in evaluating such requests:

1. This policy limits funding to registered CSUF student clubs and organizations in good standing (as outlined in the CSUF "Club & Organization Policy," available in the Dean of Students Office). Funding to individuals will not be considered.
2. The sponsored charity or community service organization for which funding is being requested must be registered nationally as a 501(c)(3) organization, as per United States Federal Tax Code.
3. In order for ASI to be properly recognized, the sponsoring student organization must observe all appropriate guidelines detailed in the ASI Sponsorship Policy.
4. A significant number of CSUF students must participate in the funded activity or service for which a club or organization is seeking ASI support.

5. ASI shall not fund requests in excess of \$100. If multiple CSUF student clubs and organizations are participating in the same charitable event(s) and/or asking a donation for the same cause, ASI will only fund one collaborative CSUF team. Charitable events and organizations may not receive more than \$100 per year regardless of the number of sponsoring clubs and organizations.
6. All donations approved by the Finance Committee, regardless of the amount, must be presented to the Board of Directors for final approval.
7. ASI limits its total funding of these charitable organization and events to \$2,000 per fiscal year.

Children's Center Policy

Parents contract with the Children's Center for service. All payments are made to the Children's Center, which records payments as income to the Children's Center. The contract with the State Department of Education requires a policy statement on how ASI fees are used to support the program. This policy, adopted December 11, 1984, is as follows: "RESOLVED that it is the intent of the Board of Directors that activity fees budgeted to support the operating expenditures of the Child Care Center are not restricted to assist certified or non-certified parents using the Center's services; but to meet the minimum and essential operating expenses not met by fees, donations, Department of Education grants, or any other source."

Allocation of Working Capital Policy

Objective

To provide the Board of Directors with sufficient funds with which to address contingencies, emergencies, budgetary impacts; and, at the same time, to have adequate working capital to maintain programs, meet obligations, and other priorities of the Corporation, the Board establishes this policy.

The Board bases its policy on generally accepted good business practices and requirements for adequate reserves and capital as required in the Education Code, Section 89904 (b).

Policy

The Board of Directors will maintain a Working Capital Reserve Fund equal to fifteen percent of the operating budget of combined activity fees and program revenues. When the Working Capital Reserve Fund balance is less than fifteen percent, the Board will allocate at least one percent of the combined revenues in the budget of each fiscal year until the required level is restored.

The Board of Directors will maintain a Capital and Equipment Fund of \$35,000 to be used for the purchase and repair of equipment.

The source of funds for the Working Capital and Capital and Equipment funds shall be reserves as defined by net unrestricted assets less Board designated funds.

In the case of non-emergencies, reserves may be used for expenditures that are considered to be "one-time-only" that will not require continued funding in the current year.

The Board will review the status of reserves in December of each fiscal year and have the option to transfer reserves to Contingency. The review will include a report by the Vice President of Finance on the reserve balance and Contingency budget activity in the current fiscal year. The Board may:

1. Allocate up to 5% of the budget from reserves to the Contingency budget of the current fiscal year to make the funds available to operations and programs.
2. Retain the remaining amount in the reserves for future allocation by the Board.

Finance Committee Procedures

Responsibilities

The Finance Committee acts in an advisement capacity to the Board of Directors. It makes recommendations regarding Associated Students, Inc. (ASI), operating budgets and on requests from Contingency, for equipment, and funds for current operations which are allocated throughout the fiscal year. The recommendations of the Finance Committee reflect the majority opinion as to what extent a program should be funded. A majority vote by the Committee is needed for a favorable recommendation.

Criteria

To assist any individual(s) or group requesting funding, the following funding criteria and procedures have been established (with approval of the Board of Directors). The Finance Committee will use these criteria as a framework for reviewing and evaluating funding requests.

1. The individual(s) or group requesting funds must present a reasonable case for representing California State University, Fullerton (CSUF), student's interests and/or concerns.
2. The amount of the request for funds must be compatible with the objectives of the program.
3. Funding for the program must provide outcomes that are consistent with the objectives established by the Board of Directors.
4. Funding of the program must be consistent with the legal and fiscal obligations of ASI.
5. Funding of the program must be consistent with policies established by CSUF.
6. CSUF clubs and organizations requesting funds must be registered with the Dean of Students Office.

Funding/Approval Process

1. Contact the ASI Vice President of Finance to set up a meeting to go over your agenda item. Contact info: asivpfinance@fullerton.edu, (657) 278-3295, or TSU 207
2. Explain what the item is about, why it needs to be on the agenda, and if it is time-sensitive, as you may also have to get BOD approval the following Tuesday.
3. Turn in all documentation by 5pm the Friday before the Finance Committee agenda you would like to be placed on. If the VP of Finance has not met with you and received all your documentation by that Friday, you will not be placed on the following Thursday's Finance Committee agenda. Exceptions to this rule will be considered on a case-by-case basis, such as for holiday weeks or unexpected circumstances resulting in extreme time-sensitivity.

Documentation for Finance Committee

1. For a Contingency Request:

Submit a memo that summarizes the proposal. Include a breakdown of costs, listing all necessary costs and highlighting what is being requested from ASI. Detail any other information you feel is relevant, such as why this expenditure is necessary and how many people will benefit from the program.

Fill out the form on the Finance Committee page of the ASI website and here:

<https://asicsuf.wufoo.com/forms/khabhdo1e2hws5/>

2. For an Off-Campus Approval:

Submit a memo that summarizes the proposal. Explain why the off-campus venue chosen was ideal for the event, and why an on-campus venue was not chosen.

Fill out the form on the Finance Committee page of the ASI website and here:
<https://asicsuf.wufoo.com/forms/z1oeu4x50zetazm/>

The Finance Committee will have an opportunity to ask questions of the requestor. If necessary, requestors may need to provide additional information to the Committee. In most cases, requestors will be asked to begin the discussion with a formal presentation of the proposal, so being prepared will make the proposal process easier.

ASI Accounting Office Procedures

The following procedures explain services provided by the ASI Accounting Office and were established to assist ASI funded programs in accessing their funds.

Purchase Orders

A Purchase Order is often required or preferred by our vendors and service providers. ASI requires a Purchase Order for any purchase where the total cost exceeds \$2,500 (including tax, shipping, and handling charges), and is generally the preferred method for procurement. Purchase Orders will be issued as follows:

1. Secure a Purchase Order Requisition Form from the ASI Accounting Office in TSU-224 for any item to be purchased. The form can also be obtained online at:
<http://asi.fullerton.edu/services/accounting.asp>
2. Complete the Purchase Order Requisition Form and send both copies (with bids and supporting documents attached, when appropriate) to the ASI Accounting Office. When approvals have been obtained, the ASI Accounting Staff will prepare the Purchase Order and assign a Purchase Order Number.
3. If a bid form is necessary in accordance with Budget Policy #6, all purchases should be made from the vendor quoting the lowest prices; prior reliability, vendor service, and delivery may be considered in bid evaluation. Written justification is required to support an exception to this procedure.
4. The Purchase Order is prepared in the ASI Accounting Office and mailed or faxed to the vendor. Copies of the Purchase Order are distributed as indicated on the Purchase Order form.
5. When issuing Purchase Orders, the order **must** stipulate that the invoice be mailed to:

Associated Students, CSUF, Inc.
ATTN: Accounts Payable
Titan Student Union, Room 224

Check Requests

1. Check request forms can be obtained at: <http://asi.fullerton.edu/services/accounting.asp>.
2. The ASI Accounting Office processes checks once a week. All check requests and goldenrod copies of Purchase Orders to be processed for payment during any given week must be submitted and date-stamped by the ASI Accounting Office **by noon on Tuesday of each week**. Checks are ready for distribution/pick-up by Friday at 3:00 PM each week. Processed checks will be available on Thursday at 3:00 PM when Friday is a holiday. It is advisable to have a copy of the check request date-stamped when submitting the original check request. If check requests are dropped off or received in intercampus mail without being date-stamped, the ASI Accounting Office will date-stamp and the check requests will be processed for payment according to the time and date per the details described here.
3. When submitting check requests or goldenrod copies of Purchase Orders for payment, make certain to attach the original copy of the invoice along with applicable packing slips to the back of the check request or goldenrod copy of the Purchase Order. If a remittance copy of an invoice is to be included with a check, make a note of this under the "Special Instructions" section of the check request form. When requesting that a letter, memo, order form, etc., be mailed with a check, make a photocopy to remain with the check request when it is filed in the ASI Accounting Office. Supporting documentation should always be provided with check requests. Do not submit statements in place of invoices (checks cannot be written from statements).
4. **Supporting documentation must be original.**
 - a. The supporting document must be certified as an original document.
 - b. Copies of itemized receipts are not valid and will not be reimbursed; the original itemized receipt must be submitted for reimbursement (unless the payment of the receipt is split between two funding sources, in which case a copy of the other payment must be attached to the check request).
 - c. Credit card receipts not supported by an itemized receipt will not be reimbursed: the itemized receipt is the reimbursing document.
 - d. Certification forms are available in the ASI Accounting Office, or online at: <http://asi.fullerton.edu/services/accounting.asp>. Any exception to original documentation requirement will require reasonable explanation in writing.
5. If more than one receipt is attached as supporting documentation, the requestor needs to attach an adding machine tape or a spreadsheet to support the amount requested. If no tape or spreadsheet is attached, the ASI Accounting Staff will request that the submitter of the check request "tape" the receipts. ASI Accounting Staff will review the check request for appropriateness (i.e. complete name, address, phone number, etc.), supporting documentation, applicable purchase orders, etc. If the check request is not complete, the ASI Accounting Staff will not date-stamp or accept the check request.

Agency Accounts

The ASI Accounting Office will establish an account for any club/organization that is registered with the Dean of Students Office.

1. An Agency Account Form and a Disposition of Inactive Agency Account Funds Procedure Form can be obtained in the ASI Accounting Office, TSU-224. Upon completion of these forms, an account number will be assigned.
2. All funds can then be deposited and disbursed through the ASI Accounting Office.
3. Three authorized signatures are required on all Agency check requests.
4. Original receipts are to be submitted for payments.

Inactive Agency Accounts

All Agency Accounts showing no activity for a period of 12 months or longer shall be declared inactive. The ASI Accounting Manager shall then report all inactive accounts to the Finance Committee at the first regularly scheduled meeting of the Spring semester. At that time, the ASI Vice President of Finance shall attempt to notify concerned individuals that are affiliated with the Agency Account. Inactive Agency Accounts that are not reactivated will be closed. Money from the closed accounts shall go to the group designated by the chartered organization at the time the account was established. If no preference is designated by the club/organization, funds will be deposited into the ASI Contingency Fund, and available for reallocation to campus organizations.

ASI/TSC Office of Leader & Program Development

The Board of Directors has established the Office of Leader & Program Development (TSU-269) to provide guidance and assistance to its student-managed programs. It monitors budgets, provides the financial counter-signature, ensures proper risk management, signs contracts, and endeavors to make student leaders successful in their work. ASI programs primarily served by this office include ASI Productions, the Association for Inter-Cultural Awareness, Titan Tusk Force, and Camp Titan. Each year, the Office of Leader & Program Development produces a *Financial Handbook for Student Leaders: A Guide to Understanding How to Fund and Pay for Programs* to assist student leaders in their programming planning.

Definition of Line-Item Expenses

-8020 Student Leadership Awards

Scholarships or non-compensating stipends to students for serving the funded programs as executive officers, chairs, vice chairs, directors, etc.

-8050 Supplies

Expendable items used in the operating of a program or department. Examples are:

1. Office Supplies: including pens, pencils, paper clips, envelopes, staplers and staples, scissors, printer cartridges, ribbons, diskettes, computer paper, toners, binders, labels, file folders, desk calendars, tape, stationery, etc.
2. Hospitality Supplies: including soft drinks, packaged food items, paper and plastic ware, other food items required by contractual agreements (other than catered events).
3. Other Expendable Supplies: may include t-shirts, paint, costumes, props, decorations, poster stakes, trophies and awards, plaques, batteries, and prize awards (no cash or cash-like gifts).

-8051 Printing & Advertising

Costs for designing and printing brochures, business cards, posters, forms, flyers, and other materials related to the operation and promotion/public relations of various programs and departments. All photocopying costs. Costs for newspaper ads and other recruitment costs.

-8052 Communications

Office telephone monthly usage costs, postage and mailing costs, freight costs. Includes all costs related to installation and disconnection of all voice, data, and fax lines.

-8056 Repairs & Maintenance

Costs of supplies, parts, and outside labor necessary to repair and maintain furnishings and equipment.

-8065 Personnel Service, FT

Full-time staff salaries.

-8165 Benefits, FT

All employer-paid costs (benefits) related to full-time staff. Examples are: PERS and LTD; FICA; Workers' Compensation Insurance; Health, Dental, and Vision Insurance Premiums; Life Insurance and AD&D; Employee Assistance Program.

-8069 Personnel Services, PT

Part-time student wages (hourly employees): Student Assistants, Work Study Students and Non-Students, part-time employees.

-8169 Benefits, PT

All employer-paid costs (benefits) related to part-time (student assistants, work study students) employees. Examples are FICA and Workers' Compensation Insurance.

-8074 Contracts/Fees/Rentals

1. Contracts: catered meal costs (on- or off-campus); copier and fax machine service agreements; entertainment contracts; speaker fees and related transportation costs; custodial contracts; computer technology lease agreements.
2. Fees: Program/Project funding allocations (AICA, AICC, BICC, CICC, CSICC, ECSICC, EICC, HHDI CC, HSSICC, NSMICC, and SCICC), to include all expenses (except travel) related to programs or projects funded by AICA, AICC, BICC, CICC, CSICC, ECSICC, EICC, HHDI CC, HSSICC, NSMICC, and SCICC; chargebacks for services rendered by the University and TSU (projectionist fees, security services, Staff Pro services); parking permits; employment testing fees (audiometry and cardiopulmonary function); pre-employment costs (background checks, drug testing, medical exams); CPR and First Aid training fees; administrative service fees; software license fees; computer technical support fees; audit and legal fees; entry fees; athletic program guarantees; operating fees and permits; bank and other financial fees.
3. Rentals: equipment rentals (includes lighting, sound, and staging equipment); film rentals; pager rentals; retreat rentals; camp and facilities (dancehalls, ballrooms, meeting rooms) rentals; costume, prop, and decoration rentals.

-8077 Travel

All costs related to travel/transportation including airfare, vehicle rental fees, lodging, meals, parking, registration fees, and personal vehicle mileage reimbursement.

-8078 Vehicle Expense

Costs to license and maintain company-owned vehicles: insurance, registration and smog check costs, fuel and maintenance.

-8079 Dues & Subscriptions

Professional organizational dues; membership dues; subscriptions to newspapers, publications, magazines, periodicals, newsletters, resource materials, etc. Does not include personal membership dues or fees.

-8082 Staff Development

All expenses related to workshops and other professional development expenses. Videos, retreats, trophies, staff gifts as they relate to staff development.

-8084 Insurance

Cost of insurance related to specific activities/programs. Other organizational insurance.

-8086 Utilities

Cost of heating and cooling, electricity, gas, water, and sewer.

-8094 Research Grants

Awards provided to students for the purpose of conducting academic research projects.

-8369 Scholarships

Financial awards provided to CSUF students according to guidelines established by the ASI Scholarship Committee.

-8397 Presidential Discretionary (ASI President & CEO only)

Expenses related to the general mission of ASI.

Resources for More Information

The following individuals are available as resources:

Manminder Gill.....	ASI Vice President of Finance	TSU-207	(657) 278-3295
Lusia Komala	ASI Accounting Supervisor	TSU-218	(657) 278-2415
Steve Udell	ASI Accounting Manager	TSU-224	(657) 278-4212
Dr. Dave Edwards	ASI Executive Director	TSU-218	(657) 278-2401