

ASSOCIATED STUDENTS, INC.
California State University, San Bernardino

**FINANCE COMMITTEE
AGENDA**

May 12, 2020

10:00 a.m.

Location (Virtual Conferencing): <https://csusb.zoom.us/j/92043876858>
Virtual Conferencing in compliance with [CA Executive Order N-25-20 issued on March 12, 2020](#)

Call to Order
Roll Call
Approval of Minutes
Reports: Chair and Finance Committee Members
Adoption of Agenda
Open Forum (5 minutes/speaker)

OLD BUSINESS:

FC 12-20 Revision of the ASI Club Allocation Budget Policy. (Action) (Robles) (Second Reading)

FC 13-20 Revision of the ASI Financial Policy and Procedures. (Action) (Donis) (Second Reading)

ANNOUNCEMENTS

ADJOURNMENT

Club Allocation Budget Policy

Approved by the ASI Board of Directors
 Per BD 31-18 | September 25, 2018,

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The mission of the Club Allocation Budget (CAB) is to support student organization programming for on-campus events/activities. The guiding philosophy of this policy is that student clubs/organizations actively engage in raising the funds necessary to support the program or activity they wish to put on and that Associated Students, Incorporated (ASI) will augment the balance of the funds necessary to assist the clubs/organizations in order for clubs/organizations to achieve their goal(s). Student clubs/organizations, with the exception of those chartered within one year (see paragraph 1J), must be prepared to provide at least 25% of the financial support for any proposed activity or event. It is important for clubs to note that receiving CAB funds is a privilege and not a right, and that funds will be considered for distribution based on the merit of their proposed activity/event and on a first-come-first-served basis. Funds will be distributed until the annual budget is depleted. The CAB Committee is entrusted with the responsibility for ensuring that CAB funds are allocated wisely and fairly as possible. In a fair and unbiased manner. The ASI CAB Committee strongly supports student advocacy and is prohibited from creating any policy or practice that suppresses the freedom of speech so long as the aforementioned speech is enacted in accordance with local, state and federal laws.

Commented [JF1]: When considering what happened this year at San Marcos I think that we need to add verbiage that addresses bias. Non-partisan, quantifiable manner. I need to think about the verbiage but think that this would be a great place to enter it.

1. CAB Operating Procedure

A. The Finance Committee will reconvene to meet as the CAB Committee as necessary to review CAB budget request(s). *Funding Request Forms (FRF), together with the draft event/activity, advertising and/or newsletter must be turned in at least three (3) weeks prior to the date of the event, but not more than one quarter in advance.* Once the student/group/organization has received approval of funding from the CAB Committee, issuance of checks and purchase orders take approximately 3 weeks from the day that all necessary paperwork is completed and turned in.

Commented [MZ2]: Awareness item: You may want to review/revise "but not more than one quarter in advance" because soon we will no longer be on a quarter system. We're moving to a semester system.

Commented [k3]: Delete

B. (Consider verbiage that memorializes that the CAB committee can only approve funds for the fiscal year that they are serving except for conferences. The CAB committee should be able to pay for summer conferences as long as the reimbursement is processed prior to the close of the fiscal year.)

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B-C. The ASI Vice President of Finance will estimate the overall CAB budget at the beginning of the fiscal year at approximately 33 1/3% for the fall, winter and spring quarters to be used as a target for each quarter. The ASI Vice President of Finance will advise the CAB Committee of the balance of the funds at each meeting.

Commented [MZ4]: What will the CAB budgets be based on a semester system? Worth thinking about now, rather than later.

Commented [k5]: ADD "And Executive Director will estimate the overall CAB budget based on historical usage and demand of CAB funds" We don't calculate funds like that.

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C-D. Committee approval must be secured at least three weeks prior to the scheduled event. One exception per academic year per club/organization may be made by the ASI Vice President of Finance.

Commented [MZ6]: I don't know what this sentence means, and what it has to do with committee approval. One exception of what? What am I missing here?

Commented [k7]: Confusing statement, I would delete

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~~D-E.~~ CAB retains the right to evaluate how organizations use funds for programs. Any organization, or the representative of that organization, which violates the Policy and Procedures may be subjected to penalties up to and including a moratorium on any request through CAB for a period of not more than one year. Penalties can be contested to the ASI Board of Directors. Decisions made by the ASI Board of Directors will be considered final.

~~E-F.~~ Two student representatives of all organizations receiving funds through CAB are required to attend a mandatory workshop each academic year explaining CAB procedures and prior to submitting a request. Clubs will be ineligible for CAB funding until this requirement is met. Organizations submitting CAB ~~FRF~~ must read this policy completely prior to filing a ~~(FRF)~~.

Commented [k8]: Rewrite: At least one student representative of all organizations receiving funds through CAB are required to attend a mandatory CAB workshop each academic year explaining CAB procedures. Only individuals who attended a CAB workshop can submit a request.

~~F-G.~~ Organizations may appeal CAB Committee decisions through the ASI Board of Directors (ASI BoD).

Commented [JF9]: At least one student representative of all organizations receiving funds through CAB are required to attend a mandatory CAB workshop each academic year explaining CAB procedures. Only individuals that attend a CAB workshop can submit a CAB funding request, present to the CAB committee and file an FRF. These individuals may bring other members of their organization with them to present to the CAB Committee.

~~G-H.~~ Members serving on the CAB Committee or any other ASI committee or board, may not present a proposal for funds or speak on behalf of their organization's proposal. -CAB Committee members whose club is presenting a proposal will abstain from commenting and voting on their club's proposal.

Commented [k10]: Delete

Commented [MZ11]: Why is (FRF) in parentheses?

~~H-I.~~ The Finance Committee and BoD will set aside a ~~set amount~~ predetermined of money for reasonable on-campus accommodation for disabled students. ASI will pay the Office of Services for Students with Disabilities (SSD) for services rendered to those students in need upon presentation of an invoice from the SSD office. The ASI funds used to pay SSD will *not* count against the cap per quarter/year for events. It will be up to the club to make the arrangements for accommodation with the SSD office. Clubs will not contract with off-campus agencies/persons to provide accommodation that have not been approved by the SSD office in writing to the ASI VP of Finance. This amount does not need to be reflected on the FRF. These funds are solely for CAB approved events held on campus.

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~~I-J.~~ All CAB supported events/activities must be open and publicized to all CSUSB students (with the exception of conference registration fees).

J. Clubs requesting funds must show a financial investment of at least 25% on the CAB Funding Request Form (FRF) in the event for which they are requesting CAB funding. Clubs will have (3) quarters after the quarter they were originally chartered with the Office of Student Engagement to establish financial stability before meeting this requirement. For example a club/ organization chartered in the fall of 2011 will have winter 2011, spring 2011 and fall 2012 to establish financial stability. After that time clubs/ organizations will not receive 100% of their event/activity funding from CAB. It will be left to the CAB Committee to determine the percentage of funding support that is adequate to meet the provisions of this paragraph.

Commented [MZ12]: Here we are talking about Quarters again, and that's going to change soon enough.

Commented [k13]: 2 semesters

Commented [MZ14]: All this stuff about Fall, Spring, Winter and 2011, 2012 needs to be evaluated and rewritten.

K. ASI reserves the right to prohibit an individual or organization from any CAB related process. The Executive Director or designee will inform the individual or organization, the Board of Directors and relevant campus officials of the nature and duration of the prohibition. This decision can be appealed to the ASI Board of Directors.

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2. Procedure for Submitting Funding Request Forms (FRF)

Commented [JF16]:

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A. ~~A.~~The ASI Vice President for Finance will establish and forward deadlines for clubs to submit funding request forms to the Office of Student Engagement (OSE). OSE will then disseminate these dates to the clubs. This deadline shall be no less than five business days prior to the CAB Committee Meeting at which the club/organization would like to present. **It is important that the FRF and all required supporting documents be submitted by the deadline date(s).**The CAB Committee will not vote on funding approval 72 hours prior to the event.

Commented [k17]: Delete this paragraph, this is not done. Deadlines are given in CAB workshops.

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B. Recognized student organizations (those having charters with the Office of Student Engagement) must submit a complete, accurate and detailed application for the event or activity to show precisely where the funds will be spent using an FRF. The forms are available on the ASI web site <http://asi.csusb.edu>. **Forms must be typed, and filled out completely.** Any student organization that knowingly misrepresents information on their FRF will have their CAB privileges suspended for a period of one year. The commencement of such a suspension to be determined by the CAB Committee.

Commented [JF18]: Are we going to hold them to this standard. We should remove this if we are not going to enforce it.

C. **The FRF must be submitted at least three (3) weeks prior or five (5) weeks prior if requesting funding for artist, , or any other service provider to the event, unless the event will be occurring in the first three (3) weeks of the school year.**

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D. FRF's and all required paperwork are to be submitted no less than five business days prior to the CAB Committee Meeting at which the club/organization would like to present. (Ex. If you want your item to be placed on the meeting on Tuesday May 29, 20XX all documents are due Tuesday May 22, 20XX.) ~~Forms submitted later~~submitted later than 12:00 pm on that day will be held over to the following CAB Committee meeting. Submitting incomplete forms will result in the item not being placed on the agenda. Please note that meeting days and times are subject to change, please check with the ASI office in SMSU Room-108 for current information.

Commented [k19]: Confusing- it has two due dates, the 3 weeks before and 5 business days. I would reword it - FRF's and all required paperwork are to be submitted at least 3 weeks prior to the event and Tuesday before 12pm in order to be placed on the next CAB committee meeting.

E. Failure to submit a draft advertising with the funding request form as stated in paragraph 1A will result in the funding request not being placed on the CAB agenda.

Commented [JF20]:

F. In addition to at least (2) members attending a mandatory workshop, organizations submitting CAB funding request forms are expected to read this policy completely prior to filing an FRF.

Commented [JF21]: This is redundant see "2G"

Commented [JF22]:

Commented [k23]: 1 member

G. The information on the FRF must be complete and accurate at the time it is submitted to be placed on the CAB Committee agenda. Failure to have a completed FRF and supporting documentation will cause the item not to be placed on the agenda. The Vice President of Finance is authorized to deny the placement of the item on the agenda until the FRF and its associated documents are completed and submitted.

Commented [JF24]: Need rewording.

H. No funding will be awarded for events to be held in the last 4 weeks of the school year. This provision is necessary so that ASI can meet its accounting year-end closeout obligation with the University.

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- I. Reimbursement for club events/activities held during the summer months will be taken from the budget dated July 1st of the fiscal year the event/activity is held. The caps for the funds awarded will apply for the quarterly/yearly caps as appropriate.

Commented [MZ25]: More stuff about quarterly business.

Commented [k26]: Add Semester

Commented [JF27]: I think that this is a slippery slope. If the CAB Committee does not meet in the summer students will not be able to travel to summer conferences. I think that students should be able to plan to go to a summer conference and in doing so can pay for it during the spring and get reimbursed before the end of the fiscal year. Example: Spring of 2020 I want to go to a conference in the summer of 2020. I should be able to apply in the Spring, pay my registration in the Spring and get reimbursed in the spring all while traveling in the summer.

Commented [JF28]: As written, we will need to have CAB meeting in the summers. To accommodate summer events and activities.

3. Funding Request Form Policies & Procedures

Please refer to this section of policies when completing the Funding Request Form (FRF)

A. Organization and Account Information

1. Organizations must have current charters with the Office of Student Engagement (OSE) and be in good standing with the University as determined by the Office of Student Engagement and certified on the application form in order to be eligible to submit a budget request and to receive funds.
2. Organizations requesting funds through CAB must be debt free with the University and ASI unless prior arrangements have been made.
3. The president or the person listed in the OSE office as the club official financially responsible for the club, and the advisor from the requesting organization must sign the FRF before their requests may be considered. Additionally, contact information for the President or the person listed in the OSE office as the club official financially responsible for the club and Advisor is necessary in case the ASI Vice-President of Finance needs to contact a representative regarding the FRF. Their signatures will indicate that they have read the funding Policy and Procedures, understand them, and know of no activity in their organization contrary to the Policy and Procedures. The officers' signatures on the FRF will carry the signing power for the organization.
4. Clubs must submit a completed FRF, all required paperwork, and have attended a CAB training workshop to be eligible to be placed on the CAB Committee Agenda.

B. Program Information

1. The basic premise for which funds will be allocated is to promote on-campus programming and is based on the general contribution of a program to the *on-campus* cultural, educational, recreational or physical well-being of all CSUSB students. Student funds will not be used to support off-campus programs, activities, events, faculty or staff expenditures with the exception of conference registration fees for students as stated in the event funding information section below. See also section titled "Funding Limitations".

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2. Multiple organizations participating in a single event/ conference/ etc. and wishing to receive funding for the event may be funded provided that the total amount of CAB funding for the entire event divided amongst the organizations does not exceed \$3,400.
3. An organization's activities that are sponsored by CAB must be open to all CSUSB students.
4. The CAB Committee reserves the right to define an "event" for the purposes of this policy.

Commented [MZ29]: Just a curiosity – Why \$3,400? Has this number changed over the years?

C. Event Funding Information

1. Registration
 - a. Conference fees
 - b. Organizations may receive a maximum of \$1,200 per fiscal year, to be used for conference registration fees only.

Commented [MZ30]: Is \$1,200 still applicable, or has the amount changed?

- 1 Proof of attendance may be required at the discretion of the CAB Committee.
- 2 The ASI CAB Committee will not fund late registration fees. The CAB Committee will fund "early bird" or normal registration fees. If a club is too late to secure the "early bird" or normal registration fee, then the ASI CAB Committee may fund the "early bird" (or normal registration fee ~~should an "early bird" fee not exist~~) with the organization being responsible for the difference between the "early bird/normal" rate and the late registration rate.
- 3 The ASI CAB Committee will not fund travel or lodging under any circumstances. Any request for conference fees containing lodging will be ~~disapproved~~ rejected unless the club can break out the cost of lodging and subtract it from the conference fee request. The CAB Committee will require the club to produce documentation showing the cost of lodging being deducted from the request. Should meals be included in the registration fee, the CAB Committee may, at its discretion, fund the registration fee.
- 4 The CAB Committee will only authorize conference registration fee funding for active members of a club/organization. Conference registration fees for members other than active members will be funded by the club/organization.
- 5 All students must be currently enrolled CSUSB students.
- 6 There will be no repeat attendees of conferences through CAB funding.
- 7 There must be a post action report of conference activities submitted to the ASI

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CABC within 10 business days of the conference. The CABC reserves the right to require a post conference presentation.

8 To be reimbursed for conferences fees, the following must be provided with the requisition form: Conference announcement (stating the name, date, and location), and registration costs.

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2. Advertising

a. Organizations may receive a maximum of \$200 per quarter/ \$400 per academic year for organization event advertisement (i.e. pens, flyers, newsletter etc.). Business cards are not considered to be advertising for the purpose of receiving CAB funds. The CAB Committee reserves the right to define "advertising" for the purposes of this policy.

Commented [MZ31]: Quarters and \$ amounts are all worth revisiting and evaluating.

Commented [k32]: 300/500

b. All advertisements for CAB funded programs must have the following statements in at least 12 point:

~~b.~~

"Open to all students."

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"If you are in need of a reasonable accommodation in order to participate in this event, please call (then include a contact name & number) to make arrangements prior to (then place a date at least 72 hours prior to the engagement date)."

-This is in accordance with the Americans with Disabilities Act. If reasonable accommodation is needed, then additional funding to cover the reasonable accommodations above and beyond the original funding request is allowed. Evaluation of request for additional funding will be done in cooperation with the Office of Services to Students with Disabilities.

c. Unauthorized use of the ASI logo will **not** be used in any advertising.

~~c.~~

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d. Flyers funded through CAB must have ***"Funded by the Associated Students, Inc. The views expressed herein are those of the club/organization and are not necessarily those of the Associated Students Inc."***

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~~d.e.~~ If requesting CAB funds for prizes, the prize must be stated on the flyer in order to be reimbursed.

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d. CAB requires that any advertising be inclusive and respectful of the university community.

Commented [JF33]: This is subjective and should be reconsidered.

e. Organizations requesting CAB funding are required to submit final draft copies of proposed advertising to be left with the CAB Committee, e.g., flyers, posters, pamphlets,

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etc. along with their proposal for funding prior to the CAB meeting when their request will be considered. ASI Graphic Artists may be available to help develop final draft copies before the funding request form is submitted.

- f. CAB reserves the right to stipulate additional requirements as it sees fit or may refuse funding.
- g. The ASI Vice President, Finance or in his/her absence the ~~the~~ ASI Executive Director may authorize minor changes in advertising should the date, time, or on-campus venue change; however, any fundamental change in the advertising will require the sample material to be submitted to the CAB Committee prior to the expenditure of funds. Sanctions may be imposed for failure to comply with the provisions of this policy.
- h. CAB funds will not be approved for advertising in any ASI publications.

3. Newsletter

Funds approved for a newsletter under paragraph 2a (Advertising) are subject to the following criteria:

- a. The club must sign an indemnification and hold harmless agreement before the club may receive any funding.
- b. A club found to have violated the indemnification and hold harmless agreement will be ineligible for all CAB funding for a period of up to one year from the date of the offense.
- c. The club must make a good faith effort to have their newsletter printed by campus duplicating before going to a commercial outlet (e.g., Kinkos, etc).
- d. Organizations requesting CAB funding are required to submit final draft copies of the proposed newsletter(s) to be left with the CAB Committee along with their proposal for funding prior to the CAB meeting when their request will be considered.

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4. Food/Beverages

- a. Organizations may receive a maximum of \$1,000 per quarter/ \$2,000 per academic year for food/beverages, to be used at an ASI funded organization event. If funding is approved for food, the club is responsible for submitting *original* receipts for food/beverage expenditures.

Commented [JF34]: Consider deleting; Newsletters are no longer relevant.

Commented [MZ35]: Quarters and amounts should be reviewed. Quarter system is going away. Amounts change over time.

Commented [k36]: 1500/2500

Commented [JF37]: 1500/3000

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b. Food and beverages will not be authorized for organization meetings.

c. No alcoholic beverages will be funded.

e.d. To be reimbursed for food/beverages, the following must be attached to the requisition form: Flyer stating "open to all students", Number of attendees written on requisition (if over 10), List of all attendees (if under 10).

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5. Artist/Speaker Fees

5.

a. Travel, meals, lodging and related expenses for artists will not be funded.

b. **A Speaker Performance Agreement (SPA) must be signed and returned by the artist(s) and/or performer(s) ten (10) business days prior to the event.** SPA forms are located in the ASI office. The ten (10) business days advance deadline must be adhered to by organizations contracting through ASI. **Meeting the deadline is the organization's responsibility.** Failure to meet the deadline will cause the ASI Vice President, Finance/ASI Executive Director to cancel the SPA and the funds will revert to CAB. Student organizations will then be liable for all costs which would have been covered by CAB funds had the organization met its obligations under this paragraph. Payment by check will be mailed to the designated speaker on the SPA within a ten (10) business day period following the performance. There will be a cap of \$1,500 per year for honorariums/speaker's fees. The CAB Committee reserves the right to allocate funds based on the anticipated attendance at the event the speaker will be engaged. The CAB Committee may require that the club or organization requesting the funds cosponsor with another club or organization should it determine that the attendance is insufficient to justify the cost.

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c. No CAB funding can be utilized for any speaker/performer without a SPA.

d. Failure to complete a SPA on time will result in forfeiture of all event funds from CAB.

6. Event Cost

Information must be as true and accurate as possible and verified by the presenting organization's president and advisor. CAB reserves the right to check all price quotes for program expenses.

7. Amounts Requested from ASI

a. CAB funds may not exceed per organization caps for any one event.

b. Organizations may receive a maximum of \$2,100.00 to be spent per quarter.

Commented [M238]: Quarters and amounts may need to be adjusted based on the Semester system.

c. Groups must spend the funds as approved by CAB. Special consideration may be made through a written request to the ASI Vice President, Finance at least ten (10) business days

Commented [k39]: Change to \$3,150

2,100 x 3=6,300/2=3,150

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prior to the event in question.

d. **Funds must be encumbered or spent for the submitted event and will be deducted from the monetary cap of the quarter in which the event took place.** Any unspent funds will revert to the CAB account, unless otherwise specified by the CAB Committee. It is the club's/organization's responsibility to secure and turn in all receipts, invoices, and relevant paperwork in a timely manner. Should the club/organization be able to convincingly demonstrate that a vendor failed to present an invoice in a timely manner, ~~the Vice~~~~the Vice~~ President of Finance may grant a waiver. Clubs/Organizations need to establish in writing that there has been a good faith attempt to procure the necessary invoices/receipts/paperwork in writing. A signed letter from the vendor or the club's president is an example of the type of required documentation. No invoice submitted outside the fiscal year in which the funds were approved will be paid without the approval of the ASI Board of Directors.

Commented [MZ40]: Instead of quarter you can play it safe by saying "term" that the event took place. Or just say "semester."

Commented [k41]: Semester

e. As stated in paragraph 1J above, clubs/organizations requesting funds must show financial investment on the CAB Funding Request Form (FRF) in the event for which they are requesting CAB funding. The ASI Board of Directors affirms its commitment to being good stewards of funds entrusted to ASI and believes that clubs/organizations showing some financial commitment toward an activity/event will have an incentive to ensure the success of the activity/event.

f. The CAB Committee reserves the right to affix additional stipulations regarding the reception of funds. This includes but is not limited to requiring the dispersal of information to departments and other organizations following conference and presentation of materials in a public setting.

8. Up to \$150 may be used for decorations per quarter. With a cap of \$300 per academic year.

9. Up to \$800.00 may be used for prizes per academic year.

10. All clubs/ organizations are eligible for (2) revenue generating event other than charity events per academic year, but no more than one per quarter/semester.

Commented [k42]: Take out Quarter

Commented [MZ43]: Quarters and dollar amounts ...

Commented [k44]: 225/350

Commented [JF45]: 225/550

11. Club/Other Funding Sources:

All funding sources for an organization's proposed event must be disclosed in the application form including but not limited to those requests from other departments and/or organizations and funding requests coming from a co-sponsoring organization.

12. ASI will entertain only one request per club for recruitment for the academic year.

4. Funding Limitations

A. Funds will be allocated for on-campus programs only with the exception of conferences as noted in Section 3-C-1 of this policy. The purpose of this provision is to develop student activity on

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campus and to reduce ASI's liability for off-campus activities. No student club or organization shall assume that because the CAB Committee supported their activity/event in the past that they are entitled to continuing support. Each request will be considered on a case-by-case basis.

- B. ASI will not donate, contribute to, sponsor or financially support any event or activity in which the organization is planning to use any event driven revenue stream to fund the event. The CAB Committee may request proof from the club that reservation monies have been received. ASI will not be liable to financially "rescue" an event or activity after the fact should sales fall short of projected revenues. (See subparagraph 10 above.)
- C. In the event that an activity or event is determined to be "high risk" by the ASI Executive Director acting in his/her capacity as the ASI Risk Manager in consultation with the ASI Attorney, the CSU Risk Management Authority, and the appropriate authorities of the California State University, San Bernardino campus, **and** the proposal is denied, then the student group or organization may appeal the decision of the CAB Committee to the ASI Board of Directors for further deliberation. The decision of the BoD is final. Some examples of high-risk events include but are not limited to martial arts demonstrations, sporting events, pyrotechnical uses and firework shows, concerts, etc.
- D. ASI will not fund any event in which alcohol is served by the requesting club/organization. Any club/organization found to have violated this provision will not be able to request funding from CAB or any other ASI funding source for one (1) calendar year from the date set by the CAB Committee.
- E. Funds allocated for an event/activity must be used exclusively for the activity approved by the CAB Committee. Once the event/activity has taken place, unused funds will revert back into the CAB budget for reallocation during CAB hearings.
- F. Organizations may not use funds designated on their proposal and approved by the CAB Committee for any other expenditure without the approval of the CAB Committee.
- G. The ASI Vice President of Finance will not authorize reimbursement on a receipt for purchases not approved by the ASI CAB Committee.
- H. Funds will not be allocated where the money will be used:
 - 1. For personal benefit of individuals.
 - 2. To finance political campaigns or candidates.
 - 3. To violate CSUSB policies, Title 5, ~~Local~~, Local, State, or Federal Law.
 - 4. To support university departmental/interdepartmental activities/events which the CAB Committee determines to be a departmental/interdepartmental activity/event and which the club is being asked to support through CAB funding. Should the CAB committee determine that the event/activity is mainly a department event/activity, the committee is authorized to reject the request for funding under paragraph 4N of this policy. In addition, if the CAB committee determines that the club distorted information to qualify the event/activity for funding, the CAB committee is authorized to deny funding for the club for up to one calendar year from the date of the FRF request.
 - 5. To fund transportation including but not limited to, mileage reimbursement, train, bus, car rental.
 - 6. To provide lodging, meals or incidentals. (Unless included in conference registration fees and if

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approved by CABC.)

~~7. To purchase equipment or items of a permanent nature to the club e.g., canopies etc.~~

~~H. Funds will not be allocated where the money will be used: (cont.)~~

~~8.7.-To support athletic events/activities.~~

~~9.8. To advertise in the ASI planner or other ASI publications.~~

~~10.9. To support internal operations/club meetings, etc.~~

~~11.10. To support graduation ceremonies or functions, end-of-year functions, banquets, recognition ceremonies, award ceremonies or graduation accoutrements (e.g. sashes, cords, awards, plaques).~~

12. For advertisements on the 4-Winds Digital Display System

13. For events to be held in the last four weeks of the academic school year. This provision is necessary so that ASI can meet its accounting year-end closeout obligation with the University.

14. For club events that are deemed too high a risk for ASI to fund.

15. To provide for clothing items or any clothing related services.

16. To fund conference fees for alumni, club affiliates, advisers, or any other non-CSUSB student

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Commented [JF46]: Redundant; we already stated that they must be a current CSUSB Student.

I. CAB will not consider funding for any debts incurred or financial obligations of an organization prior to a CAB hearing. In addition, organizations entering into any agreement, either oral or written, for products or service, with the expectation that CAB funds will be forthcoming are solely responsible for the funding service of that agreement. In short, no organization is authorized to obligate ASI in any matter.

J. The club/organization shall provide a copy of their operating budget at the request of the CAB Committee.

K. The CAB Committee may ask any organization to provide a certificate of single event insurance from a reputable insurance company naming the Associated Students, Inc. ; California State University, San Bernardino; The California State University; The Chancellor, California State University; and, the Board of Trustees, California State University as additional insured for those events it deems necessary to ensure that ASI does not bear sole liability for claims resulting from the organization's activities or events.

L. Events/Activities/Programs funded in whole or in part by CAB funds may not be used to sell items for profit even if the items to be sold are purchased with club funds or another source's funds. As stated in Paragraph 3, ~~subparagraph~~; ~~subparagraph~~ 10, all clubs and organizations are eligible for two revenue generating event other than charity events per academic year

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M. If the specified event is already being co-sponsored by ASI in any manner, student groups and organizations may not request additional monies through the CAB Committee to further fund the event.

N. The ASI CAB Committee is authorized to reject any proposal whether or not the proposal meets all the criteria of the policy if in the opinion of its members to approve the request would be poor judgment.

O. The ASI CAB Committee will not authorize funds for speakers/performers who reside outside of the

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United States of America. This provision will prevent entanglements with the Internal Revenue Service and the Franchise Tax Board over taxes to be levied from the fees earned by a foreign national whose home country tax laws may differ from those of the U.S. and the State of California.

- P. The CAB Committee may elect to divide the total CAB budget into amounts to be allocated each quarter to ensure that there are sufficient funds available throughout the year. However, the CAB Committee will not authorize funds for club activities/events once the funds in the CAB account are exhausted.
- Q. No item rejected by the CAB Committee for funding may be placed on the Finance Committee/Board of Directors agenda for funding, nor will the club/organization be authorized to approach any other ASI source for funding. The club/organization will not modify the item in any way and attempt to resubmit the item to the CAB Committee, the ASI Finance Committee/Board of Directors or any ASI funding source in order to fund the item.

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5. Procedure for presenting CAB requests

- A. A student representative of the organization **who is knowledgeable** of the details of the request is **required** to attend and present the club's/organization's request for funding at the CAB meeting at which the club's/organization's request for funds appears on the CAB agenda. If there is a cultural or language barrier (speech or hearing) which is hindering the student from making himself/herself understood, then a faculty/staff member/advisor may assist the student during the presentation phase. The student representative will present the club's/organization's proposal and answer questions directed to him/her from the CAB Committee members. The meeting will not be delayed to give the club/organization's student representative time to arrive. If there is no student representative available when the organization's agenda item is brought to the floor, the agenda item may be moved to the bottom of the agenda at the discretion of the CAB Committee in order to give a student representative time to arrive. Should a student representative arrive after the meeting is over, the CAB Committee will not be called back into session to consider the dropped item. To be reconsidered, the club must follow the procedure in paragraph 5C below. While club/organization advisors are welcome to attend the CAB Committee meetings, they are not authorized to present the club's/~~organization's~~ organizations funding requests.
- B. Should there be no representative present; the item will be dropped from the CAB Committee Agenda.
- C. If an organization's representative fails to make a presentation on an item on the agenda for the last meeting of an academic quarter, then that item will have to be resubmitted by the organization to the ASI Vice President, Finance for the next regular meeting of the CAB Committee.

6. Receiving Funds

- A. Distribution of funds is administered by the ASI office. ASI only distributes funds through the use of *requisitions*, purchase orders will only be generated for clubs/organizations at the Palm Desert Campus. Clubs are required to submit requisitions for purchase orders or checks once funding is approved. Requisitions for purchase orders will only be used for food/beverage orders by

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clubs/organizations at the Palm Desert Campus and must be accompanied by a quote from the vendor together with a Payee Data Record form/W-9. Requisitions for checks for vendors who will not accept purchase orders must be accompanied by **original receipts or invoices** as well as a Payee Data Record form/W-9. The requisitions and the Payee Data Record form/W-9 may be picked up at the front counter at the ASI office. Other documents may be required to process payment.

- B. ASI does not give money directly to an individual club/organization member. ASI will pay the vendor, club/organization or speaker/performer up to the CAB approved amount. If an individual club member pays for the items approved by the CAB Committee on behalf of the club, then the club/organization will be reimbursed directly. Should the receipts show expenditures which are in excess of those funds approved by the CAB Committee, then the reimbursement will only be for the CAB approved amount. No personal expenses may be included on the receipts. In filling out the ASI Requisition for reimbursement, whomever is to receive the check must fill in the club/organization name or the vendor's/speaker's/performer's name as the vendor and complete a Payee Data Record form.
- C. Absolutely no reimbursement of past expenditures is allowed, as previously stated in CAB Policy and Procedures, under Funding Limitations Section 4 B.
- D. Clubs will have 10 business days from the date of the event/activity for which they were funded to turn in the proper paperwork **with the original receipts** for reimbursement. The VP, Finance shall have the authority to waive the deadline for an individual club **under extraordinary demonstrable circumstances once per academic year**. The VP, Finance may establish a different deadline as necessary to meet operational needs for the clubs at large.
- E. No funding will be awarded for events to be held in the last four weeks of the school year. This provision is necessary so that ASI can meet its Accounting year-end closeout obligation with the University.
- F. To receive reimbursement Clubs/Organizations must complete a Post Event Survey.

G.

GH. Events that are primarily philanthropic in nature will not be counted towards an organization's **quarterly or annual funding caps.**

HI. It is strongly encouraged that clubs/organizations use a form of payment other than cash.

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Commented [k50]: \$300

Total quarter sum is \$600/2=300

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Commented [k52]: 1,500

3000/2=1,500

Commented [k53]: Change to \$2,500 to allow clubs/orgs to take more advantage of it

Commented [k54]: 225

450/2=225

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Category	Quarterly Cap	Annual Cap	Policy Navigation Section 3 Sub-section C:
Conference Fees		\$1,200	Paragraph 1
Advertising	\$200	\$400	Paragraph 2
Food/Beverages	\$1,000	\$2,000	Paragraph 4
Artist/Speaker Fees		\$1,500	Paragraph 5
Decorations	\$150	\$300	Paragraph 7

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Prizes		\$800	Paragraph 7
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Revised Per BD 31-18, September 25, 218

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Conference fees: Quarter sum: 0 Annual Sum: 1,200

Advertising: Quarter sum: \$600 Annual Sum: 400

Food/beverages: Quarter sum: \$3000 Annual Sum: \$2,000

Artisit/speaker: Quarter sum: 0 Annual Sum: \$1,500

Decorations: Quarter sum: \$450 Annual Sum:\$300

Prizes Quarter Sum: 0 Annual sum: \$800

Quarter Total:4,050

Annual Total:\$6,200

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Associated Students Incorporated

CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO

Financial Policy and Procedures

~~Approved and adopted per BD 12-19 | January 22, 2019~~

Purpose: The purpose of this policy is to outline overall ASI fiscal procedures, describe the budgeting cycle and process, the mechanics of expending ASI funds, and the procedures for procuring and disposing of property and equipment. This policy cannot cover all contingencies. For those occasions for which there is no guidance, those concerned are expected to use sound and reasonable judgment.

Scope: This policy applies to all ASI personnel, and to all individuals and campus entities authorized to request ASI funding.

1. Budget Preparation and Control

a. Budget Defined

A budget is a financial plan for a fixed period of time. It consists of an orderly arrangement of fiscal data determined by computed estimates of revenue and expenditures.

b. Preparation of Budget

- 1) Budget time line. The ASI annual budget shall be prepared on a time line which provides for two readings by the ASI Board of Directors (BoD), signatures, review by the University Accounting Office, and presentation to the University President at least 60 days before the close of the fiscal year. The ASI fiscal year will conform to the University's fiscal year.
- 2) Estimates of Revenue. The budget will contain a reasonable estimate of revenue from the Associated Students fees. Other sources of revenue expected during the fiscal year may be included.

c. Estimates of Expenditures:

- 1) Functions. The budget will contain an itemization of expenditures by eligible function, and will include all eligible functions and programs approved by the Associated Students, Inc. Board of Directors (BoD) as well as requests for new eligible functions or programs.
- 2) Deadlines: All ASI functions and their respective supervisors will be required to submit their itemized expenditures 120 days before the end of the fiscal year.
- 3) Functions. The expenditures for each function will be supported by line item detail. The main functions to be used will be (a) salaries and wages, (b) operating expenses, and (c) equipment. Salaries and wages will include all amounts to be paid directly as salaries and amount to be paid for employee benefits (Social Security, retirement, health insurance, etc.)

- 4) Operating Expenses. Operating expenses will include amounts for services and supplies. Generally speaking, supplies and services are such things as paper, pencils, computer memory media, insurance, etc. In order to differentiate between supplies and equipment, the following definition applies: To be classified as equipment, the item must function of and by itself, and cost more than five hundred dollars (\$500.00) with a life expectancy greater than three (3) years. A component, regardless of its cost or life expectancy, will not be classified as equipment.
- 5) Line Item Detail. The budget will contain such line item detail that it will serve as a guide in the control of expenditures. The total amount in each category will be supported by such line item detail, i.e., the category "Operating Expense" may include these line items: office supplies, insurance, and postage. Line item numbers will be obtained from the Auxiliary Accounting Office.

d. Procedures:

- 1) Requests by Functions. In the initial preparation of the budget, persons responsible for the function needing funds will submit a written budget request to the ASI Vice President of Finance on forms supplied by the ASI Vice President of Finance. These requests must be prepared in sufficient detail (by function, category, and line item) to permit the compilation of the data. Information, if the data is available, on prior year expenditures will be shown for each function in a way that will allow easy comparison.

a. Definition of an Eligible Function. The only eligible functions are any and all functions and committees of ASI.

- 2) Review and Analysis. After compilation of the requests, the ASI Vice President, Finance in conjunction with the ASI Executive Director will review and analyze the budget. The ASI Vice President of Finance/ASI Executive Director will present the request with the analysis and recommendation to the Finance Committee. The originators of the request or their designee must be present to provide explanation, justification, or amplification to the Finance Committee. A draft balanced budget with recommendations will be forwarded to the ASI BoD for their consideration and action.
- 3) Distribution. After final approval by the ASI BoD, the ASI President, and the President of the University, the budget will be printed in the proper format and transmitted to the Auxiliary Accounting Office.
- 4) The final budget shall be available by May 1st

2. Palm Desert Campus (PDC) Budget Preparation and Control

a. The PDC campus accounts will be handled in the following manner:

- 1) During the annual budget preparation cycle, PDC will propose setting a percentage (not less than 10%) of their anticipated revenue into the PDC Reserve account. In the budget submittal documents the proposed percentage will be accompanied by the estimated dollar amount that percentage represents. The remainder of the funds will be budgeted in the other line items with any of the unrestricted going into the PDC Operating Reserves account. The

total of the funds in the budgeted line items, PDC Operating Reserves and PDC Reserve will equal the total of the ASI fees collected for PDC students

- 2) Only students who are regularly enrolled (students enrolled at the College of Extended Learning are ineligible) at PDC paying ASI fees are eligible to be counted toward the quarterly and annual PDC budget.
- 3) Accounting will obtain from CSUSB Institutional Research a headcount of students enrolled at the PDC campus each quarter. ASI will compute the Post-Census Revenue due to the PDC Operating Reserves account on a quarterly basis. Post-Census Revenue will be returned to the PDC Campus on the proportional basis described above. Should projected headcount fail to meet the budgeted headcount, then those funds will be returned to the ASI Unrestricted Net Assets Account.
- 4) PDC will follow ASI policy by going through the ASI Finance Committee and the ASI Board of Directors in attempting to move money from PDC Operating Reserves to any of the PDC line items.
- 5) PDC will not be eligible for any funds from the ASI reserve accounts other than PDC reserves without the expressed permission from the ASI BoD.
- 6) ~~The purpose of the PDC Reserve account is to present the ASI of a new CSU campus in the Palm Desert area which is converted from the current PDC campus with those funds accrued in the PDC Reserve account to assist them in starting a successful ASI program once the PDC campus becomes independent.~~ Funds from this account shall not be taken unless an immediate emergency becomes present as deemed reasonable by the ASI BoD.
- 7) Should ASI cease to exist ~~at some point~~, then the CSUSB Accounting and Finance Department will impound those funds in the PDC budget (RN001-A6000) and the PDC Reserve account until ASI shall be reconstituted ~~or the CSU shall establish a separate campus in the Palm Desert area at which time they will be turned over to the ASI which shall be incorporated on that campus.~~
- 8) PDC will follow ASI financial policies and procedures regarding purchase orders, disbursement authorizations, contracts, etc. No changes will take place at PDC without the express approval of the ASI Board of Directors.
- 9) No ASI funds will be used to fund or support university operations without the approval of the ASI BoD.
- 10) PDC fiscal actions and expenditures of ASI funds will be subject to annual audit concurrently with the CSUSB ASI.
- 11) Line items in the PDC (RN001-A6000) budget that have unspent/unencumbered funds will revert to PDC Operating Reserves on the first day of each fiscal year.

Commented [JF1]: There are no longer plans to make PDC its own campus. we may want to reconsider this verbiage.

Commented [JF2]: There are no longer plans to make PDC its own campus. we may want to reconsider this verbiage.

Commented [JF3]: Post July 1, the VP of Finance must move funds from unallocated reserves to PDC Reserves if PDC did not utilize all of their funds.

3. Re-budgeting of Funds

- a. The following policies will be followed with respect to interim and/or additional allocations in the budget.
- 1) Salaries and Wages. The line items amounts and the totals for salaries and wages in any given function will not be increased or decreased without prior approval of the ASI BoD.
 - 2) Operating Expense (Total Amount). The total amount for operating expense within a given eligible function will not be increased or decreased without prior approval of the ASI BoD.
 - 3) The ASI BoD must approve all new functions or programs prior to approving funding to support these new functions or programs.
 - 4) Operating Expense (Line Item). The line item amounts within a given function may be increased by the ASI Finance Committee by transfer from another line item in the same function. The aggregate increase for the entire fiscal year cannot exceed twenty-five thousand dollars (\$25,000) without the ASI BoD approval. To clarify this provision further, this means that the ASI Finance Committee has the authority to move money between line items in the same budget function. When the amount of money moved totals twenty-five thousand dollars within a fiscal year regardless of the number of budget functions which have been affected, the ASI Finance Committee will have used up their authority to transfer funds within that budget function.
 - 5) Request for an Allotment Transfer. After approval of a request to transfer funds from one allotment to another, a transfer form will be prepared by the ASI Vice President, Finance and transmitted to the Auxiliary Accounting Office for processing.
 - 6) Special Authorization. During the last four weeks of the fiscal year and the first four weeks of the new fiscal year, the ASI Executive Director will have the authority to transfer funds between accounts as necessary in order to meet financial obligations of the corporation and close out the accounts at the end of the fiscal year. This authority applies only to the funds affecting the fiscal year being closed out and not the new fiscal year.
 - 7) Post-Census Revenue. Any surplus or deficits that are reported post-census will require the ASI BoD to act on them under the advisement of the ASI Executive Director and ASI Vice President of Finance within 60 days of the census date. Any surplus in revenue will be deposited in the ASI Operating Reserves accounts for future disbursement by the ASI BoD.
 - 8) The ASI Finance Committee will have the authority to approve up to \$5,000 in internal transfers and \$1,000 in external requests. Requests that exceed these amounts will require approval from the ASI Finance Committee and ASI BoD. Any transfers from Unrestricted Net Assets must go to the BoD for approval.
 - 9) The ASI Finance Committee will have the authority to donate up to \$5,000 to on-campus entities without ASI BoD approval. Donation requests that exceed \$5,000 or are requested by off-campus entities must be approved by the ASI Finance Committee and the ASI BoD.
 - i. The Finance Committee will only consider request(s) up to \$5,000 annually per organization with the aggregate total not to exceed \$5,000 without BoD approval.

Commented [JF4]: Sustainability function requires BoD Approval.

Commented [JF5]: The Finance Committee cannot hear a request from a department once it has given that department \$5000.

- 10) Allocation or donation of funds approved by the Finance Committee shall be reported to the ASI BoD by the ASI Vice President of Finance or their designee.

4. Accounting

- a. Type of Accounting Records

The accounting records will be established by function and by expenditure categories within the function.

- b. Maintaining Accounting Records

The accounting records will be maintained by the Auxiliary Accounting Office. Sound accounting practices will be used, and the various State laws and rules governing the California State University will be followed. Substantiating documents, i.e., approved requisitions, purchase orders invoices, and time sheets will be filed in the Auxiliary Accounting Office so as to be available at all times for audit by independent certified public accounts, the Audits Division, State Department of Finance, and the Chancellor's Audit Staff.

- c. Chart of Accounts

A chart of accounts will be compiled as needed by the Auxiliary Accounting Office.

- d. Financial Report

During the Fiscal Year, the Auxiliary Accounting Office will make monthly reports to the Associated Students, Inc., indicating the balances remaining in each function and conversely, the amounts expended. Upon the request of the ASI Vice President of Finance/ASI Executive Director, detailed reports showing the financial status of a specific function will be prepared.

5. Document Signature Authority

- a. Each year following the ASI elections, the ASI Executive Assistant will prepare a memo with the signatures of all the individuals entitled to sign documents which commit the corporation to expending ASI funds. The memo will indicate the primary and backup signatures for each document authorizing the expenditure of funds, and will be forwarded to the Auxiliary Accounting Office prior to the first day the new officers assume their duties.
- b. In signing documents for the preparation of purchase orders, Speakers/Performers Contracts (SPC) and disbursement authorizations, it is desirable that no one signature appear more than one time on any document. In the case of a purchase order or an SPC, any of the individuals who signed the requisition or the purchase order/SPC may sign the disbursement authorization. In those cases where a disbursement authorization is created from a requisition requesting a check, the person signing the disbursement authorization should not have signed the requisition. It is conceivable that in an emergency situation, this policy may have to be waived; however, those authorized to expend ASI funds should avoid waiving it for expediency. The purpose of this policy is to ensure that the widest possible scrutiny by ASI management is afforded purchases from ASI funds.

6. Purchases and Contracts from ASI Funds

a. Requisitions, Purchase Orders (PO), & Speaker/Service/Performance Contract

- (1) **Requisition Form:** A requisition form should be initiated by the function requesting the supplies or services. The requisition should indicate the proper budgetary classification, i.e., function, category, and line item. After approval by corporate officers as designated on the “Authorized Signatures” memo on file in the Auxiliary Accounting Office, the requisition is ready to be processed. A sample of a requisition is in the Procedures section of the annual ASI Budget and Procedures booklet.
- (2) **Purchase Orders:**
 - i. Purchase Orders will be prepared in duplicate with distribution as follows: Original copy is provided to vendor and a copy is retained for the ASI Office files.
- (3) **Speaker/Service/Performance Contract:**
 - i. A Speaker/Service/Performance Contract (SPA) will be initiated for high risk purchases or as determined by the ASI Risk Manager.
 - ii. Upon receipt of an approved requisition, ASI Executive Assistant will prepare the ASI Contract for signature by the appropriate corporate official in accordance with the “Authorized Signature” memo on file at the Auxiliary Accounting Office.

Commented [JF6]: Does this booklet still exist?

b. Purchase Order Procedures (PO)

- (1) A Purchase Order should be used for supplies, services, or equipment rendered to ASI in which a Direct Purchase is not an authorized and appropriate form of payment. A Purchase Order should always be used for any expenditures that will be utilizing the Supplies and Services accounts within the ASI Budget.
- (2) When a Purchase Order is authorized for a service in which the service provider is being required to submit insurance, then an indemnification clause must be stated on a separate document. A Speaker/Service/Performance contract should be used when there is high risk associated with a purchase or as determined by the ASI Risk Manager.
- (3) Purchase Orders will be prepared and initiated in the following manner:
 - i. A requisition for a purchase order is completed that includes the signatures of authorized officers.
 - ii. The Executive Assistant will prepare the form to be signed by the Executive Director. If needed, the requestor must include an indemnification clause in a separate document.

c. Direct Purchase Procedures

- (1) A Direct Purchase is completed and executed through the use of Corporate Credit Cards (CCC). Corporate Credit Cards may only be utilized by authorized personnel. Personnel authorized to use a CCC may do so only if they complete a CCC Authorization form prior to the usage of one. Please see the Corporate Credit Card Policy for specific details.

(2) A Direct Purchase that is used with a CCC must follow the procedures as clearly defined in the CCC Policy:

- i. Purchases may not be used to circumvent any ASI policies or be used from Unrestricted Reserves.
- ii. Purchases may only be made that are not requiring indemnification clauses, hold harmless forms, or insurance from vendor. If this is the case, a PO or Speaker/Service/Performance Contract must be executed.
- iii. Authorized Purchaser must provide receipts of all transactions and submit them with a Credit Card Authorization form that is to be maintained by the Executive Assistant and be signed by the Executive Director. This form must indicate the proper budgetary classification.
- iv. Purchaser who fails to follow the procedures as outlined in this policy or in the CCC policy will be faced with disciplinary actions which may include the reimbursement of all associated transactions.

d. Spending Controls

(1) Purchases that are made through a Corporate Credit Card may not exceed \$1,500 in a single transaction.

(2) Purchases, excluding those associated with Travel, that fall between the \$500 to \$1,500 threshold must include 3 quotes that are to be given to the ASI Executive Director in the form of a

- i. phone call that is submitted with documentation of that conversation and contact information of service/vendor or;
- ii. an electronic correspondence in the form of an email or online printed material.
- iii. Exceptions to quote requirements may be made by the ASI Executive Director, but any such exceptions, and the reasoning, should be documented as a note or correspondence, and included with the transaction.

(3) All expenditures above \$1,500 from the following accounts will need prior approval from the Finance Committee and the Board of Directors three (3) weeks prior to the event/activity, or any related purchases. The following accounts are affected:

- i. ASI Operating Reserves
- i. Speaker Series (660827-RN001-A5100)
- ii. External Affairs (All accounts in RN001-A4300)
- iii. Public Relations
 - Marketing Materials (660017-RN001-A4900)
 - Prizes (660731-RN001-A4900)
- iv. Transition Dinner (660714-RN001-A4200)

Commented [JF7]: Note

d. Bidding Policy

The Bidding policy will be used in the procurement of all items which surpass the threshold dollar amount approved by the ASI BoD in the Bidding Policy. (See ASI Bidding Policy)

e. **Conflicts of Interest**

ASI will not purchase goods or services from any ASI employee, board/committee member, or other supplier where a conflict of interest might be perceived. (See ASI Conflict of Interest Policy)

f. **Penalties**

Any individual who makes a purchase or contracts for a service in the name of the Associated Students, Inc. without following the prescribed procedure will be held personally liable for the obligation.

- g. The ASI Executive Director will have signature authority in coordination with the corporate officers over those budget items (personnel and operating items) directly under the corporation. For all other expenditures, the ASI Executive Director's signature authority will be in accordance with the "Authorized Signature" memo on file at the Auxiliary Accounting Office.

Commented [JF8]: This needs to be communicated in the onboarding process and individuals must acknowledge this statement by way of signature.

7. Receiving and Control of Equipment and Supplies

a. **Procedures**

Upon receipt of the equipment or supplies ordered, or upon completion of the service in accordance with the purchase order or contract, the ASI Vice President of Finance/ASI Executive Director will be so informed.

In the case of a service pursuant to a purchase order or contract, the appropriate individual will certify that the service has been completed in accordance with the terms of the purchase order or contract, and forward such certification to the ASI Vice President of Finance/ASI Executive Director. Until such certification is received, the invoice will not be paid. The ASI Executive Assistant will make such entries into the Common Management System as necessary to show that the item(s)/services were received and the appropriate satisfaction with the items/services.

b. **Property Control**

- (1) **Property Usage.** Equipment owned by the Associated Students, Inc. will be used only for valid Associated Students activities, unless approved otherwise by the ASI BoD.
- (2) **Property Records.** A master file of equipment owned by the Associated Students, Inc. will be kept at the ASI Business Office and the Auxiliary Accounting Office. The file will indicate what individual or function has the custodial responsibility.
- (3) **Property Tags.** All equipment/furnishings owned by the Associated Students, Inc. will be tagged with a property number indicating its ownership. Smaller items that may be considered "disposable", e.g., desktop adding machines, staplers, hole punchers, etc. do not need to be tagged.
- (4) **Equipment.** All persons or organizations not part of the ASI structure requesting to use equipment must receive written approval from the ASI Executive Director, must check out equipment by the ASI Executive Assistant or their designee, and must sign a contract acknowledging liability and terms of agreement. A contract will be maintained by the front desk office staff.

(5) Property Disposal.

From time-to-time it will be necessary to dispose of ASI property. The ASI Executive Director or in their absence the ASI Executive will assess the property and will determine whether or not it is serviceable, unserviceable, obsolete/obsolescent, safe or unsafe.

- (a) Disposing of serviceable, obsolete/obsolescent, and safe property:
 - (1) Donate the ASI property item to a worthy entity, e.g., the CSUSB Children’s Center or the Student Union, etc. ASI equipment will not be donated to individuals without the approval of the ASI BoD.
 - (2) Salvage the property through the University Property Management Department, Information Resources and Technology Support Department, or whatever department the university deems appropriate to dispose of the items.
- (b) Disposing of unserviceable and/or unsafe property.
 - (1) Salvage the property, as in the case of computers, through the University Property Department, Information Resources and Technology Support Department, or whatever department the university deems appropriate to dispose of items.
 - (2) Unsafe ASI property items, whether serviceable or not, will not be auctioned, sold, or donated. If the ASI Executive Director and the ASI Executive Officer deems it cost effective to repair the item and bring it up to a reasonable standard of safety, then it may be disposed of as described in paragraph (5), (a) and (b) above. Any unsafe item unworthy of being auctioned, sold, or donated will be thrown away, or salvaged in accordance with paragraph (5)(b)(1) above.
- (c) Documentation
 - (1) Any property sold, auctioned, or salvaged through the University, will be reflected on the ASI “Request To Survey” form. An ASI executive officer will review the property to be salvaged and approve the ASI Executive Director’s assessment of the need to salvage the property.
 - (2) The ASI “Request To Survey” form will be signed by the ASI Executive Director and an ASI Executive officer.

8. Handling of Cash Receipts and Disbursements

a. Cash Receipts

- (1) Student Fees. The Student Financial Services Department will deposit in a State Trust Fund student fees collected.
- (2) Cash Receipts. The University cashier will collect all funds for the ASI and will record them on the daily cash sheet. This information will be posted expeditiously to ASI.

b. Cash Disbursements

Checks will be issued by the University Accounting Office for ASI expenses upon submission of approved documents.

c. Check Cashing

Under no circumstances will anyone be authorized to cash personal, business, or payroll checks, or vouchers of any nature from ASI cash receipts.

9. Accounts Receivable

a. Invoicing procedures. The ASI Executive Assistant will prepare an invoice for goods or services rendered to another person/organization by ASI using the following procedures:

- (1) Issue an invoice number in log.
- (2) Type up invoice.
- (3) Annotate account to be credited on Accounting and ASI copies.
- (4) Send original copy to Payee.
- (5) Copy – Accounting.
- (6) Copy – ASI Files (in invoice binder)

b. When payment is remitted:

- (1) Make a copy of the check and log into Check Receipt Log.
- (2) Annotate date of payment on Invoice log and stamp pink copy of invoice “Paid”.
- (3) Complete a Departmental Cash Transmittal form.
- (4) Deposit money into the following account # 102060 RN001 9002 at the Student Financial Services

c. After money is deposited:

- (1) File the pink copy of the Departmental Cash Transmittal Form along with a copy the check in the invoice binder.
- (2) File the yellow copy of the Departmental Cash Transmittal Form along with a copy of the check in the check receipt folder.
- (3) Send a copy of the Departmental Cash Transmittal Form to Accounting.

d. Valuation of allowance for doubtful accounts receivable

Based on ASI’s history and no outstanding miscellaneous receivables, no allowance will be maintained or reserved and any miscellaneous receivable deemed to be uncollectable will be written off in its entirety. As for student accounts receivables, the University Accounting office calculates the allowance and monitors the receivables. ASI will generate a list of aged accounts that have not been paid using the following schedule and actions:

- (1) 30 days – past due notice to be sent for individuals, student clubs and organizations.
 - (2) 60 days – past due notice to be sent to university departments, auxiliaries, individuals, student clubs and organizations.
 - (3) 90 days - final notice to be sent to university departments, auxiliaries, individuals, student clubs and organizations.
- e. Write-off of uncollectible accounts.
- (1) After the final notice is sent, the individual, student club or organization, university department or the auxiliary will have 30 days to satisfy the debt to ASI. At the 120 day point, ASI will notify the Auxiliary Accounting Office and provide the supporting paperwork. If the debt is deemed uncollectable by the Auxiliary Accounting Office at the 365 day point, then the Auxiliary Accounting Office will notify the ASI Executive Director. The ASI Executive Director will place the debt on the Board of Directors' agenda for approval to write the debt off.
 - (2) The ASI Executive Director shall have the authority to write-off debts deemed to be uncollectable in the amount of \$100.00 or less. The ASI Executive Director will notify the ASI Board of Directors as soon as practicable of any write-offs.

10. Telephone Usage and Charges

- a. ASI telephones are to be used for official ASI business; however, it is understandable that personal calls will be made from time-to-time on ASI telephones. Authorized users of ASI telephones will be subject to the following procedures:
 - (1) Each month the ASI Executive Assistant will provide an invoice on each ASI office telephone number.
 - (2) ASI Staff are required to identify personal calls.
 - (1) ASI staff are authorized a maximum of \$25.00 for personal calls per month per telephone number. Any personal calls over that amount require reimbursement to ASI.
- b. Should staff fail to reimburse ASI for telephone utilization, then the ASI Executive Director shall begin internal disciplinary proceedings as deemed appropriate until the debt is satisfied.

11. Salaries and Wages

- a. In the case of salaries and wages, the payroll document will be the payroll designation form appointing an individual to a previously established position. This document must be signed by the function supervisor and the ASI Executive Director.
- b. All employees must complete the necessary W-4 forms and a successful background check before beginning their employment. ***No person shall be allowed employment into ASI who has neglected to complete the necessary forms.*** Employment records and time sheets will be kept by the ASI Office and Auxiliary Payroll Office.
- c. Semi-monthly time sheets are kept on record with Paylocity. At the end of the payroll period, the time sheets must be properly signed by the employee, certified by a designated supervisor and

approved by the ASI Executive Director designated on the “Authorized Signatures” memo on file in the Auxiliary Accounting Office before being forwarded to the Auxiliary Accounting Office so that paychecks may be issued.

- d. The Financial Aid Office will be notified of all awards authorized for ASI Officers, chairs, etc. In the case of an ASI director or chair receiving an award beginning the term of service after the start of the quarter, the ASI Vice President of Finance/ASI Executive Director shall be permitted to amortize the award for that quarter over the time actually served by the student body officer.
- e. Employees may receive their paychecks in the form of direct deposit or may be picked up at the ASI front office.
- f. It is the policy of Associated Students, Inc. that awards approved by the ASI BoD and awarded to students participating in ASI are to be considered taxable as income under federal and state law. As a compensable award, performance standards may be set by the Board of Directors for those receiving the compensable award

12. Disbursement Authorizations

Upon receipt of (1) a proper invoice from the vendor or contractor, and (2) either the notice that stock has been received or the certification that the service has been satisfactorily completed, the ASI Executive Assistant will prepare a disbursement authorization for signature by the ASI Executive Director or the ASI Assistant Director. In the event the ASI Executive Director is off campus and unavailable, then signature authority will be in accordance with the “Authorized Signature” memo on file at the Auxiliary Accounting Office. The Auxiliary Accounting Office will then issue a check.

13. Account Closure at the End of the Fiscal Year

During the last two weeks and the first four weeks of the fiscal year, the ASI Executive Director shall have the authority to transfer funds between budget functions and line items as necessary in order to satisfy ASI obligations and balance the accounts per paragraph 3a(7) of this policy.

14. Petty Cash

A petty cash fund not to exceed \$150.00 may be authorized. It shall be in the custody of a responsible employee of the ASI will be known as the Custodian. The Custodian shall be financially responsible for the fund and for any loss unless relief of accountability is granted by the ASI BoD.

15. Change Funds

- a. The establishment of all change funds must be approved by the ASI BoD. Change funds are to be used only for the purpose of convenience of giving change at specific functions. Change funds are not to be used for expenditures of any kind.
- b. There must be an authorized individual designated as Custodian of the change fund who will be financially responsible. Upon approval by the Board of Directors, a check will be issued to the designated custodian. The change fund will be subject to audit at any time during the life of the fund. The custodian will be responsible for the return of the change fund at the conclusion of each event, or at a designated time, but no later than the end of the current fiscal year.

16. Travel Expense

- a. Prior to commencing travel on ASI business, all officers, employees, or students must complete a Travel Approval Form for review and approval by the ASI Executive Director and any Executive Officer. A copy of the form is available in the ASI office and at the back of this policy. The ASI Executive Director will sign the ASI Travel Claim Expense Forms after the travel is complete. No ASI Travel Claim will be signed that does not have the prior approval stated above.
- b. At the conclusion of travel, a travel claim expense form must be completed within two weeks and turned in to the ASI Executive Director for submission to the Auxiliary Accounting Office.
- c. The allowances for ASI travel cannot exceed those currently outlined in the ASI Travel Policy unless approved by the ASI BoD.
- d. Travel expense details can be found in the ASI Travel Policy.

17. Signature on checks

Checks must be signed by the proper CSUSB official. Checks for amounts of \$50,000 or over must be signed by two CSUSB officials. The following CSUSB officials are designated signatory authority to sign ASI checks: The Vice President, Administration and Finance; the Associate Vice President, Administration and Finance; the Director of Accounting; the Associate Director of Accounting.

18. Filing Documents

All documents used by the Auxiliary Accounting Office regarding ASI accounts will be filed and kept in the Accounting Office until the yearly audit. After the audit they must be kept filed for three years. After three years, documents except personnel records, including time sheets and personal tax records, and nonprofit organization related filings may be destroyed.

19. Banking and Investment Policies

a. Savings Account

By resolution of the ASI BoD, and approval of the University Vice President of Administration and Finance, funds may be withdrawn from the Cash Trust account and deposited in a savings account at a banking institution authorized by the ASI Vice President, Finance or the ASI Executive Director. Normally, the authorization should apply only to the funds that are to be held in reserve for specific purposes.

b. Investment

The ASI BoD may, by resolution, and approval of the University Accounting Office, authorize the investment of funds that are temporarily surplus. Investments must be restricted to the following:

1. Savings accounts in National or State Banks insured by the FDIC.
2. Time-open accounts in National or State Banks insured by the FDIC.
3. Federal Treasury Bills.
4. State approved Savings and Loan, insured by FSLIC.
5. Surplus money investment fund State Treasury.

20. Loans

ASI will not loan funds to anyone regardless of their association with the university or ASI.

21. Discrimination

The ASI shall not knowingly do business with any establishment that has shown to discriminate on the basis of race, color, national origin, sex, disability, age, marital status, religion, or sexual orientation as defined in Article XI, section 1 of the ASI Bylaws.

22. Generated Revenue

- a. Definition of Generated Revenue.
Generated revenue is all revenue and income derived from any proceedings, function, production, or other fund raising event which has been funded with ASI funds, either wholly or in part.
- b. Revenue Generated by ASI Funds.
All revenue generated by the use of ASI funds, excluding funds deposited to Foundation accounts, for any portion of the function shall be deposited to an ASI revenue account. Said ASI revenue may be designated specifically as the ASI revenue account for that event.
- c. Allocation of Generated Funds in ASI Revenue Accounts.

Funds held in revenue accounts may be transferred to program generated accounts according standard accounting practice and or ASI budget notes.

23. Procedures for Securing Funds from ASI

- a. The ASI provides financial support for student clubs, organizations and university wide events. Groups or individuals who seek ASI financial support for such programs or events must make application through the ASI Finance Committee or the Club Allocation Budget (CAB) Committee.
- b. ASI will not provide funding to support departmental events/activities/programs without the approval of the ASI Finance Committee or BoD. The purpose of this provision is to ensure that university departments do not ask students to fund events/activities/programs which should be borne by the department. It will be up to the Finance Committee and/or the Board of Directors to determine if a proposed event/activity/program is departmental in nature.
- c. Chartered clubs/organizations seeking funds for events should submit their request to the CAB Committee. Any individual or group requesting funds from the ASI BoD for such activities will be directed the CAB Committee rather than being placed on the ASI BoD's agenda. The ASI BoD will not directly fund such events. The CAB Committee has a BoD approved policy which must be followed for the orderly disbursement of funds. Failure to follow the policy will result in the loss of funding and possible censure.

- d. Requests without Finance Committee approval may be heard by the ASI BoD. A 2/3 vote of approval by the voting members of the ASI BoD is required to bring the request to the floor for discussion or action.
- e. If a recommendation is funded by the Finance Committee or the CAB Committee, the club or organization representative should meet with the ASI Vice President, Finance/ASI Executive Director/ASI Executive Assistant and fill out an ASI requisition form. Upon completion of the requisition form, the ASI Executive Assistant will issue a Purchase Order or contract for signature by the appropriate corporate official in accordance with the "Authorized Signature" memo on file at the Auxiliary Accounting Office.
 - (1) Purchase Orders. If the funds are to be used to purchase merchandise or services, ASI will issue a purchase order if acceptable to the vendor. After the merchandise is purchased, the invoice from the vendor must be returned to the ASI Vice President, Finance/ASI Executive Director/ASI Executive Assistant.
 - (2) Contract. If the funds are to be used to pay for an artist/lecturer/speaker the ASI will issue a contract. The contract must be signed by the appropriate corporate official in accordance with the "Authorized Signature" memo on file at the Auxiliary Accounting Office.

24. Educational business activities shall be established and carried on only when pursuant to, and in accordance with, an authorization and statement of purpose approved by an institution's governing board and/or chief executive. Each educational business activity shall meet the following three (3) conditions:

1. The activity is deemed to be an integral part in the fulfillment of the institution's educational, research, public service, and campus support functions, and other educational and support activities, without regard to profit.
2. The activity is needed to provide an integral good or service at a reasonable price, on reasonable terms, and at a convenient location and time.
3. The activity is carried out for the primary benefit of the campus community but with sensitivity to the total community.

Unrelated activities. ASI shall comply with applicable laws and regulations pertaining to such activities, and educational business activities not falling within the guidelines established above may be unrelated business income activities.

254. Liability

The *ASI will not assume liability* for individuals or organizations who purchase items or contract with individuals or groups for goods or services if the proper procedures have not been followed.

265. Reporting

ASI requires that all ASI personnel who use ASI funds to travel to submit a written report on the event, meeting, activity, etc. they participated in to the ASI BoD within 30 days of their return to the campus. If the BoD is not in session (e.g., during the summer break), then the report will be submitted to the Executive Committee. If the traveler fails to submit a written report within the prescribed time indicated above, the ASI Executive Director, at his/her discretion, will demand that the traveler make restitution of the travel funds to ASI.

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- Revised Per BD 65-98, September 29, 1998
- Revised Per BD 02-99, February 27, 1999
- Revised Per BD 140-99, November 30, 1999
- Revised Per BD 67-01, May 15, 2001
- Revised Per BD 42-03, May 20, 2003
- Revised Per BD 61-03, July 15, 2003
- Revised Per BD 63-07, May 29, 2007
- Revised Per BD 74-08, June 3, 2008
- Revised Per BD 81-09, October 27, 2009
- Revised Per BD 107-09, December 1, 2009
- Revised Per BD 39-11, May 31, 2011, changes the ASI Assistant Director title to ASI Assistant Director.
- Revised Per BD 22-12, May 1, 2012
- Revised Per BD 50-17, May 30, 2017
- Revised Per BD 11-18, February 27th, 2018
- Revised Per BD 12-19, January 02, 2019



Travel Approval Form

1. Name(s) of attendee (s):

2. Purpose of the trip (include dates):

(Please attach flyer/announcement if applicable)

3. Account #: _____

4. Are there sufficient funds in the account to cover the costs? Yes No
(Travel will not be approved if there are insufficient funds to meet the cost of the travel)

5. ~~Breakdown of travel costs~~ expenses:

Hotel:		Airline Fares:	
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Food:		Conference Fees:	
Car Rental:		Private Auto Mileage:	
Other:		Total:	

Requestor: _____
 Printed Name Signature of Requestor Date

Approved: _____
 Printed Name Signature of Requestor Date

Approved: _____
 Printed Name Signature of Requestor Date