



# A&S Procedures

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## 1 A&S Business Office

### Office Operation Procedures

#### General Information:

The A&S Business Office reports to the Assistant Vice President for Student Affairs. The office consists of the Sr. Accountant, the Finance Committee Chair, and supportive staff. This office is in charge of the overall fiscal handling of A&S Fees (Activities and Service Fees) allocations. The Sr. Accountant and the SGC Finance Committee Chair are responsible for insuring that A&S funds are allocated properly and legally into all the different categories and codes in the University system. The A&S Business Office controls University Wide and University Park A&S Fee disbursements. All transactions must be routed through this office and require the signature of the Sr. Accountant. After budgets have been approved, all recipients of funds must comply with their itemized budgets. Chairperson and Advisor's signature are required when initiating the request for the release of their approved funds. The Sr. Accountant is required to inform and instruct Committee chairpersons and student leaders on the policies and procedures of the University. This will allow for the appropriate planning of the activities and insure that the funds are accurately assigned in the individual accounts and categories.

#### Office Personnel:

**Sr. Accountant**, as the staff representative for the Division of Student Affairs, is the chief fiscal officer for all financial accountability of the Activities and Services Fees. He/she is responsible for briefing the SGA, Campus Life and Media Departments on accounting policies and procedures. He/she manages the A&S Business Office Staff, which consist of two Sr. Fiscal Assistants, an Accounting Assistant and an Accounts Clerk.

**SGC University Park Finance Committee Chair** is the chief financial officer for SGC of the University Park campus. He/she must abide by all provisions set forth in the SGC Constitution and Bylaws. He/she is the liaison between the SGC and those entities receiving A&S Funds. He/she is responsible for monitoring and controlling the use of funds and enforcement of budgetary constraints and proviso language. He/she serves as the chairperson of the University Park Finance Committee and as a member of the SGA University Wide Council.

**Sr. Fiscal Assistant** assists the Sr. Accountant in the maintenance of all A&S accounting records. He/she deals with staff and students, assisting them in general SGA financial matters and in the preparation of authorized expenditure requests. He/she processes expenditure requests from the departments, committees and the clubs based on their approved funds. He/she screens staff and students handling

situations at his/her level, referring them to the Accountant and Finance Committee Chair when necessary.

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**Sr. Fiscal Assistant** assists the Sr. Accountant in the maintenance of all A&S accounting records. He/she deals with staff and students, specifically assisting them with their travel

arrangements and other related office matters. He/she maintains and processes all travel-related documents. He/she also assists in processing the expenditure request from the departments, committees and the clubs, as needed.

**Accountant Assistant** assists in the development of computer programs, helps with the office operations, and assists with the maintenance of accounting records.

**Accounts Clerk** helps with the office operations, assists staff and students in financial matters, and assists the Accountant, the staff and the Finance Committee Chair in processing data in the computer.

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### **Activities and Service Fee (A & S Fees) Budget Process:**

Each year around the month of March, the Office of Budget Planning provides the Sr. Accountant with the enrollment projections for the next fiscal year. This is necessary in order to initiate the budget process.

#### **A. Chronological Steps:**

- 1) The Sr. Accountant must send letters to past year's recipients of A & S Funds requesting them to submit their budget for the new fiscal year. Directors/chairpersons are responsible for presenting their budgets at the appropriate time.
- 2) The SGA University Council, the SGC University Park Council, and Biscayne Bay Council meets, deliberates, and amends the requests based on their goals and objectives and the availability of funds.
- 3) This budget is then voted on by the respective Councils.
- 4) The SGC Presidents signs the budget.
- 5) The SGC Presidents sends the budget to the Vice President for Student Affairs for review.
- 6) The Vice President for Student Affairs then forwards his/her recommendation to the President of the University.
- 7) The President has two weeks to approve or disapprove the budget. The budget becomes the official SGA budget after the approval of the University President.
- 8) Subsequently, the SGA Accountant advises all recipients of A & S funds of their approved budgets and requests from them a re-submission of their itemized budgets reflecting the actual approved allocation.
- 9) The SGC Finance Committee Chair presents these budgets to the Councils.
- 10) The budget process is completed and funds are ready to be disbursed.

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#### **B. Budget Preparation**

- 1) Administrative advisors/committee chairpersons must examine their department/committee statutes.

- 2) They must analyze previously budgeted expenses and evaluate past programs and activities.
- 3) They must clearly outline future needs and priorities and determine if they are still the same.
- 4) Department heads/committee chairpersons then must fill out the Budget Request Form.
- 5) The budget request form must be submitted to the SGA Accounting Office no later than the specified date.

Please note that the A&S Business Office maintains records of activities held during the previous and present fiscal year. These records are available upon request. Also note that after the A&S budget is approved, a new itemized budget must be submitted based on the actual allocated funds.

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### **Procedures for Releasing of Funds**

After Budgets have been approved, all recipients of A&S Fees (Student Government Funds) must comply with their itemized budgets when requesting funds to be released. If there is any deviation from their budget, an amendment must be requested.

All forms need both the Department or Committee Advisor's and the Committee Chair's signature.

University internal and external operations can be accessed from your allocated budget as follows:

#### **1. Internal operations (Does not require Purchase Orders)**

- A. Duplicating** - Request for duplication of flyers have to be brought to the A&S Business Office for proper recording and signatures. Original flyer must accompany requests. Interested parties may take and pick up requisition to the University Duplicating Department. After picking up duplicated material, the pink copy of the requisition **must** be returned to the A&S Business Office.
- B. Room Reservations** - Request requisition at the A&S Business Office for payment of Presidential Suite or Ballroom rental. Interested party must pick up requisition and take it to Student Union Offices.
- C. Media** - Request requisition from the A&S Business Office for payment of Media Services. (e.g., photography and video taping).
- D. Telecommunications** - Request requisition from the SGA Business Office when ordering changes in telephone equipment requirements.

#### **2. External Operations**

All vendors are required to be registered when doing business with the University. The registration process is done on line.

##### **A. Regular Request for University Purchase Orders**

Step 1. Determine if the vendor will accept a purchase order. Be sure to advise the vendor that after services are rendered, the University's payment process will take about three weeks.

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Step 2. If the vendor accepts a purchase order, you must go to the A&S Business Office's website, which is located at [www.fiu.edu/~asbo/](http://www.fiu.edu/~asbo/). There

you will be able to print out the “File for Funds” form and take it to the A&S Business Office (GC 2201) at least three weeks prior to the event. Information required on this form is as follows:

Organization Name  
Benefit to the University  
Purpose of the Request  
Date of Event  
Number of People Attending  
Detail of Purchases  
Amount of Purchase  
Advisor’s signature  
Vendor's Name,  
Address & Fed I.D.#  
Type of Expenditures

**Important** This process takes about **three weeks**.

Step 3 When requesting a blanket Purchase Order, you must come to the A&S Business Office to pick up the purchase order.

Step 4 Regular Purchase Orders are being faxed directly to the Vendor.

Step 5 Upon completion of a service or a purchase, you must request a receipt from the vendor and **promptly** return it to the A&S Business Office. This is needed so that the University's payment process may be completed.

#### **B. Emergency Purchase Order**

The Purchasing Department requires at least **eight** working days to process emergency purchase orders. The same steps as stated above must be followed when requesting emergency purchase order. The only difference is the amount of time involved.

#### **C. Blanket Purchase Order**

The University Purchasing Department has authorized the A&S Business Office to establish and monitor blanket purchase orders for frequently used vendors.

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An example of vendors accepting blanket Purchase Orders are:

ARA, Fabulous Diamonds, L&M Engraving, University Bookstore and

Publix

Department and Committee chairs can request from the Sr. Accountant to establish a blanket purchase order for frequently used vendors. Please note that some blankets have already been established for Student Programming Committee accounts, clubs and organizations. If any department feels they will need the services of a vendor on a regular basis, they can discuss the request for a blanket purchase order through our office. Once a department or organization determines the need for an additional blanket purchase order, the Accountant, with the approval of the vendor and the University's Purchasing Department, sets up the new blanket. The process for establishing a Blanket Purchase Order takes about 15 working days.

When someone needs to use any of these vendors, he/she must come to the A&S Business Office and complete a "File for Funds" form. This process takes around five to seven days.

#### **D. Reimbursements**

Step 1 In extreme circumstances a person may obtain approval from the A&S Business Office to acquire merchandise without a purchase order.

Step 2 Upon completion of the purchase of goods or services, original receipts must be turned into the A&S Business Office. A letter of justification explaining the nature of the emergency must accompany the request for reimbursement.

#### **E. Food Vendors who will not accept Purchase Orders**

If a food vendor refuses to accept a Purchase Order, you can request a prepayment on a "File for Funds" through the A&S Business Office. Be aware that it will take at least 20 working days to process this request and obtain a check. Specific nature and detail of the request must be stated. All information needed to process a regular Purchase Order is also required.

#### **F. Contracts**

Routinely, the contract process takes six weeks prior to delivery of services. Requests for payment to entertainers, DJ's, etc., are directed through the Department of Campus Life (GC 340). Please note that some entertainers and lecturers can require contracts to be negotiated up to 12 months in advance.

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There are three types of Contracts:

- A. Entertainment Agreements are the two page contracts that are to be used for entertainers.
  - a. The document is initiated and typed by the Campus Life Department. The Asst. Director signs the contract and forwards it to the A&S Business Office.
  - b. It is then signed by the Sr. Accountant and recorded in the accounting journals.
  - c. The document is submitted to the Purchasing Department for signature approval by the Director of Purchasing.
  - d. The Purchasing Department forwards the contract to the Controller's Office for processing.
  - e. The Controller's Office prepares payment.
- B. Agreement for Services are the one page pre-numbered contracts which are to be used for computer lighting, sound technicians and other services to Campus Life.

The same procedures as above are followed.
- C. Vendor's Contracts can be submitted by a lecturer, a performer or a merchant. Their contracts are accepted when vendors do not want to use our contracts.
  - a. These contracts need the approval of the University Attorney and the Vice President of Business and Finance.

- b. After their approval is granted and the original contract is submitted to the Campus Life Department, a requisition and a University invoice need to be typed and sent to the Purchasing Department together with the contract. (Note: If a deposit check is required, an additional University invoice must be generated.)
- c. The Purchasing Department forwards the approved and signed documents to the Controller's Office for processing.
- d. If a deposit check is required, the Controller's Office issues a check from the information on the additional University Invoice. The A&S Business Office is notified of issuance of the check and then picks it up.
- e. If no deposit is required, the contract payment is processed for the day of the event.

**Please Note:** with any contract, a University invoice and a requisition need to be generated whenever a deposit check is required by the contracted party.

**INFORMATION REQUIRED TO PROCESS CONTRACTS:**

- a. Official Payee's Name
- b. Federal Identification Number (Must match the payee's name)
- c. Resume, Vita or Biography
- d. Date services are to be rendered
- e. Type of services to be rendered
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- f. Department name and number
- g. Proper initiating authorization (i.e., respective administrator and/or Chairperson).

**ROUTING OF CONTRACTS:**

1. The Campus Life Department staff prepares appropriate documents and sends them to the appropriate University office for signature.
2. All documents (Contracts and/or Requisitions) are forwarded to the A&S Business Office for signature and proper recording.
3. The A&S Business office delivers the documents (together with an "SGA/Campus Life Form" stating the appropriate payment instructions) to the Purchasing Department for Director's signature.
4. The Purchasing Department will release the Contract/Requisition to the Account's Payable Department in the Controller's office for payment process.
5. Controller's office will release check prior to day of performance, if needed.

**G. OCO (Other Capital Outlay)**

- 1) This is for permanent equipment (e.g., desk, typewriters, etc.) The document needed is a requisition.
- 2) Please note that the Purchasing Department requires that one telephone quotation be stated when purchasing merchandise under \$1,000. Merchandise costing \$1,000 to \$5,000, require two telephone quotes. Merchandise costing \$5,000 to \$15,000 requires two written quotes. Any merchandise costing over \$15,000 requires a **BID**.

*the* **Important FIU does not pay sales tax. You may request a tax-exempt form from A&S Business Office.**

## **TRAVEL PROCEDURES**

### **I. Travel Procedures followed by the A&S Business Office staff.**

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- 1) Request documentation (brochure, announcement, invitation, etc. of conference, workshop, or meeting to be attended).
  - 2) Request the following necessary information from traveler(s). (A form has been designed for this purpose):
    - Traveler's Name(s)
    - Social Security Number
    - Amount of allocation
    - Place of destination
    - Date of travel
    - Signature of traveler(s)
    - Release form (one for each person attending)Please note that the signature of each student traveling acknowledging receipt of reimbursement is required.
  - 3) Traveler(s) must be informed of the appropriate procedures, i.e. they must bring back all receipts immediately after the trip is completed.
  - 4) Students are sent to the University Travel Agency (UTA) to obtain a travel itinerary of the airfare with the price of the projected trip. The A&S Business staff verifies information with the UTA and request fax itinerary. After all the information and documents are obtained, the A&S Business Office staff prepares a TAR. The University Controller's Office then provides a TAR number to insure airfare reservation. The traveler is responsible for picking up the tickets at the UTA during normal working hours.
  - 5) The University Travel Agency issues a voucher for car rental outside of Miami-Dade County. Car rental within Miami-Dade County vouchers are issued by the A&S Business Office.
  - 6) A University Invoice is processed together with the TAR when a registration fee payment is required.
  - 7) The TAR with information about the trip is logged in the appropriate accounting journals.
  - 8) Travelers are required to bring back all travel expenditures receipts.
  - 9) The A&S Business Office staff processes the reimbursement voucher based on this information. The staff updates the accounting journals, and submits them to the University Controller's office for processing.
  - 10) Reimbursement checks are mailed directly to the traveler by the University Controller's office.

### **II. Travel Procedures and Documents needed when traveling.**

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Request for travel must be submitted on a "File for Funds" form. After travel allocation has been approved by the different committees, travelers

must come to the A&S Business Office (GC 340) **six (6) weeks** prior to the actual travel date. All appropriate paperwork **must** be completed before travel. **Failure to do so will result in a loss of travel funding.**

**TRAVEL INFORMATION REQUIREMENTS:**

- 1) Workshops, seminars, or conferences require a brochure. Official meetings require an invitation letter.
- 2) Registration fee forms
- 3) Benefit to the state or FIU
- 4) Names of travelers
- 5) Social security number of travelers
- 6) Departure and arrival dates and times
- 7) Modes of travel; e.g., airline, train, bus, rental car (when using personal car, mileage will be paid at 29 cents per mile basis)
- 8) Signatures of travelers on TAR and Reimbursements
- 9) Travel Release form

**Additional travel costs that are incurred as a result of poor planning by those traveling will not be paid by the University, Student Government Association or Student Organizational Council.**

After travel has been completed, the following must be submitted within one week to the A&S Business Office.

- 1) Agenda of conference, convention, or competition
- 2) Airline ticket, car rental receipts, hotel billing statement, etc.
  - 3) Gas receipts from tolls, parking, etc.
  - 4) Registration fee receipt

**Travel procedures are not complete until all paper work has been turned into the A&S Business Office (GC 340). Within one weeks of returning from trips, travelers must come to the A&S Business Office to complete the reimbursement forms. Failure to do so will result in a loss of travel funding.**

**IT IS IMPORTANT TO NOTE THAT THE A&S BUSINESS OFFICE DOES NOT ISSUE CHECKS NOR HAVE CASH AVAILABLE. THE A&S BUSINESS OFFICE ONLY PROCESSES THE DOCUMENTS TO BE SUBMITTED TO THE CONTROLLER'S OFFICE WHERE CHECKS ARE ISSUED.**

**The A&S Business Office maintains records of all transactions in the following manner:**

<b>A.</b>	<b>Accounting</b>	<b>Journals</b>
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Ledgers and books contain departments, organizations, and event transactions by individual account numbers. All information pertaining to each transaction is imputed daily.

**B. Filing System**

The following cross-reference system has been established:

**1) Transactions by alphabetical order**

- a. Yellow copies of all requisitions are filed by vendor name in alphabetical order. Copy of an original invoice

must be attached to each requisition. Within each vendor file, requisitions are filed numerically.

**b.** Professional Services Agreements/Contracts are filed alphabetically.

**c.** University Invoices, Reimbursement Other Than Travel, and TARs are kept in alphabetical order.

**d.** Blue copies of requisitions are filed separately in numerical order.

**2) Correspondence**

a. Correspondence is filed chronologically.

**3) Activity Folders**

a. Folders for each annual activity (filed by name of events) consists of approved budgets and all related documents. After events take place, a new itemized report of actual expenditure is completed according to each event.

**PLEASE NOTE THAT NO DOCUMENTS MAY BE REMOVED FROM THE SGA ACCOUNTING OFFICE. PERSONS INTERESTED IN OBTAINING COPIES OF DOCUMENTS MAY REQUEST COPIES FROM THE SGA ACCOUNTANT AND SGA FINANCE COMMITTEE CHAIR.**