

# TREASURER'S GUIDE

2009-2010



## ASSOCIATED STUDENT ACTIVITIES

240 HUB-ROBESON CENTER  
UNIVERSITY PARK PA 16802  
(814) 865-1947

[www.sa.psu.edu/usa/asa](http://www.sa.psu.edu/usa/asa)

PENNSTATE



Division of Student Affairs

## **PREFACE**

New and Returning Organization Treasurers:

As the liaison between your organization and ASA, you have the responsibility of maintaining your organization's financial records and authorizing club expenditures. Your ability to plan ahead, ask questions, turn in original receipts and write legibly will enable you to successfully execute the majority of transactions at ASA.

This updated Associated Student Activities (ASA) Treasurer's Guide was revised to help provide student organization treasurers with basic information regarding ASA fiscal policies and procedures. This guide (also available online at [www.sa.psu.edu/usa/asa](http://www.sa.psu.edu/usa/asa)) should be a handy reference when managing the financial affairs of your organization.

Due to the varying complexities of the more than 700 recognized student organizations, this guide cannot possibly answer all your questions. For this reason, I highly encourage all treasurers to bring their questions to the staff of ASA, room 240, HUB-Robeson Center, (814) 865-1947. The office is open from 8 a.m. to 5 p.m., Monday through Friday, except for University holidays. We will be glad to offer any assistance, referrals or advice that will help you better manage your student organization's financial needs.

I look forward to meeting and working with you throughout the coming year.

Jill A. Leidy  
Associate Director/Treasurer

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# **INTRODUCTION**

## **What is ASA?**

The Office of Associated Student Activities (ASA) was established as part of the University to aid the many recognized student organizations in keeping proper accounting of their financial activities. ASA's primary functions are that of banker, accountant, paymaster and advisor on fiscal matters. ASA provides integrity to the financial affairs of recognized student organizations by providing a purchase order mechanism and a check writing service.

ASA is responsible for the custody of the student organizations' funds and to insure that those funds are used in accordance with University, ASA and University Park Allocation Committee (UPAC) policies.

## **Location/Office Hours**

240 HUB-Robeson Center  
University Park, PA 16802  
Office (814) 865-1947  
Fax (814) 863-5524  
Open 8 a.m. to 5 p.m., Monday – Friday, closed on University Holidays

## **Staff**

The ASA Office employs four full-time staff and additional student staff.

## **How Do I Open an ASA Account?**

Once the organization is recognized by the Student Activities office, located in 209 HUB, the treasurer is responsible for coming to the ASA office (240 HUB) to set up an account.

## **Closing an ASA Account**

In order to close an ASA account, the organization must first be listed as "Inactive" with the Student Activities office.

Any remaining funds left in the account can be distributed according to the organization's consensus. The organization must state how it wants the remaining funds to be distributed in a letter format and have all officers sign the letter (including the advisor if the organization has one). If there is more than one distribution, please list each entity receiving funds and the dollar amount for each.

*(Closing an ASA Account continued on next page)*

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- If donating the remaining funds to another student organization:
  - Attach the letter to a Transfer form. Submit the completed Transfer form to ASA, and the funds will be distributed, and ASA will close the account.
  
- If donating the remaining funds to an outside charity:
  - Attach the letter to a Check Request form. Submit the completed Check Request form to ASA, and ASA will process a check. ASA can file the check for the treasurer to pick up, or mail it directly (please include a separate letter for the charity to send with the check), and ASA will close the account.
  
- If dispersing the funds among the remaining officers in the organization:
  - Attach the letter to the appropriate number of 1099 Payment/Award/Gift forms. These funds, regardless of amount, will be directly deposited into the recipients' bursar account. If the amount to be disbursed to individuals is greater than \$500.00, the officers must work with ASA and the Student Activities office to determine the appropriate disbursement.

If organizations are inactive for more than two years and there is still a balance, ASA will transfer these funds into a centralized holding account. If, in the future, the organization becomes active again, the organization must ask the Senior Director of Union and Student Activities to reinstate that balance. The Senior Director will make these decisions on a case-by-case basis.

If another circumstance exists that does not fit into one of the above scenarios, the Student Activities office may need to approve what is being requested. This is determined on a case by case basis.

## **Types of ASA Accounts**

### **Unrestricted:**

Every organization has an Unrestricted account (Fund Source 30) at ASA. This is comprised of money that the organization generates through dues collection, donations, fund raising, equipment sales, etc. This is the organization's money to spend as they deem fit (within University guidelines).

*(Types of ASA Accounts continued on next page)*

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### **Programming (Student Activity Fee):**

Organizations can request funding from UPAC (University Park Allocation Committee) (Fund Source 10 or 40) for Student Activity Fee funds. A Student Activity Fee is collected from students every semester, and UPAC allocates a portion of these funds to student organizations to enhance the out-of-class experience. Please contact UPAC at 814-863-8951, or in 229 HUB-Robeson Center for more information.

### **What Are My Responsibilities as the Treasurer?**

In accordance with The Pennsylvania State University's policy on the financial affairs of recognized student organizations, all recognized student organizations are:

- Required to affiliate with ASA for their banking and bookkeeping services;
- Subject to an annual audit performed by the Office of Finance and Operations;
- Required to conduct their financial affairs according to the contents of this Treasurer's Guide.

As an organizational treasurer, you are required to:

- Keep the organization's financial ledger. (There is no "official" record-keeping requirement, but we would suggest Excel or another spreadsheet application.) You may request a detailed transaction report from ASA at any time so that you can ensure that our records and the records that you keep are in agreement.
- Act as a liaison between your organization and ASA. The role of treasurer requires that certain transactions are to be done only by the treasurer, not other executive members of your organization. YOU are responsible for the financial transactions of your organization.
- Sign off on all expenditures (except Purchase Orders by authorized users).
- Maintain an up-to-date Treasurer Card. This card is used by our office every day to aid in notifying you of problems with requests or processing transactions. Delays occur when this information is illegible or not up-to-date.
- Check the Treasurer File weekly, or as needed depending on the activity level of your organization. Each organization has a Treasurer File in the ASA office that is completely different than the folders for organizations located at the Information Desk. These files are specifically for organization treasurers and contain unpaid bills, paid invoices, and other financial correspondence.

## INCOME PROCESSES

### Introduction and Overview

It is strongly recommended that your organization purchase a numbered receipt book. You should be providing receipts to individuals for any payment or collection of dues, clothing, fundraising, etc. A receipt book helps organizations keep a historical level of detail regarding the income since deposits to ASA are typically made in lump sums. ASA does not keep records of this information.

When collecting funds for your organization, you may accept cash or check(s). ASA cannot process credit card transactions. Checks must be made payable to the organization and deposited in a timely manner. These funds are always deposited into the organization's Unrestricted account for use as the organization sees fit.

Departments and Colleges wishing to contribute to your organization must submit a SRFC (Special Request for Check) to their finance office. Please see page 16 for more information.

If an individual or business is making a contribution or donation to your organization and requests a tax receipt, the payment *MUST* be handled through the Office of University Development (OUD) office. ASA cannot create or provide organizations with a tax receipt. Please refer to "Gift Considerations" on page 10 for more information on gifts and donations, as well as contact information for the OUD office.

It is also strongly recommended that you make photocopies of checks prior to depositing the funds. ASA does not make copies of any check. It is up to the organization to keep track of any details regarding all payments and deposits.

If your organization is collecting funds after hours or over a weekend, it is strongly recommended that you do not hold onto the funds. Funds should be placed in the night vault at the Penn State Federal Credit Union, located at 102 HUB-Robeson Center. To do so, call University Police Services at 814-863-1111. Police Services will escort you (from wherever you are on campus) to the Penn State Federal Credit Union. Police Services will use its key to open the night vault for you. You can pick up large sealable envelopes in our office beforehand, or you may use a sealable bag of your choice to make the deposit. *YOU MUST CLEARLY* mark on the bag the name of your organization, and "*bag to be picked up by ASA.*" You can leave a voice message at (814) 865-1947 to notify ASA of the deposit. You must stop by the next business day to make the final deposit into your account.

ASA has a limited supply of bill and coin wrappers available for organizational use, if needed.

## How Do I Make Deposits?

### Checks:

Checks should be made payable to your organization, dated, and signed. When receiving checks always make sure the check reads correctly and is completely filled out and *SIGNED*. Unsigned checks and checks six months or older (this varies depending on issuer; please refer to each check to verify language) cannot be deposited. An incorrect legal line will be cashed at the face value. Taking a few seconds to review the checks before a deposit saves a lot of time and corrections to your deposits. Checks need to be endorsed with the organization name or stamped with your endorsement stamp. Endorsement stamps may be purchased at the organization's cost. Please see an ASA staff member for details.

### Bills:

Organize your bills. Bills should be face up and going the same direction. We usually clip ones, tens, and twenties in groups of 25, and fives in groups of 20. If you have 100 of any same denomination of bills, you may wrap the bills with a rubber band. Examples: ones – clip in 25 bills, fives – clip in 20 bills, tens – clip in 25 bills, and twenties – clip in 25 bills. Any bills not in batches of 20 or 25 should be left loose.

### Coin:

Coin may be wrapped if you have enough for a wrapper (\$0.50 for pennies, \$2.00 for nickels, \$5.00 for dimes, and \$10.00 for quarters). If you have a lot of loose coin, for example \$25.00 worth, ASA can run the loose coin through our coin counter and receipt it for the deposit. This can be done at the time you are making the deposit. If you are collecting a large volume of coin, you do not need to sort the coin, but please check and remove any debris and any damaged, wet, or sticky coins. Bent coins can damage the coin sorter.

## Deposit Slip

Once you have your check, bill, and coin totals, you will need to fill out a deposit slip.

Fill in your organization's name, account number, and the activity code (if you have one). Fill in the bill, coin, and check totals where specified, and then the grand total for the deposit.

Complete the item category Object Codes (available online at [www.sa.psu.edu/usa/asa](http://www.sa.psu.edu/usa/asa)). This is where you state the amount and description for each category. This information will appear on your account statement.

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The ASA staff will verify your deposit totals and issue a deposit receipt for the treasurer. If the treasurer is not the one making the deposit, ASA will file the receipt in the Treasurer File. Funds deposited by 3 p.m. are usually posted the same day. If you deposit after 3 p.m., the funds will be posted the next business day.

### **Returned (Bounced) Checks**

The reason we ask you to deposit your funds in a timely manner is because the longer checks are held before deposit, the higher the chance the checks will be returned to us. When checks are returned, it's usually for insufficient funds. ASA will deduct the amount of the check from your organization account and place a copy of the check and deposit receipt in the organization's Treasurer File. It is the responsibility of the treasurer to contact the individual to make good on or replace the check with a new one. You can usually re-deposit a check one additional time unless it has been marked "do not re-deposit". If it is marked "do not re-deposit," ask for a new check or cash from the check issuer.

### **Gift Considerations**

Your organization may receive a gift from an outside donor either directly or indirectly. If a donor gives your organization a check directly and wishes to receive consideration of that gift (a receipt for the IRS for tax purposes), you *MUST* deposit that check with the Office of University Development (OUD). This money will then be processed through OUD and we will deposit the money into your organization's account once we receive notice from OUD (this can take a few weeks). Gifts of \$5,000.00 or more are held by OUD for 90 days before they are deposited. Please plan accordingly for this delay.

Occasionally, an outside donor will give a gift to an organization without the organization's knowledge. We are notified of the gift from OUD and we will deposit the money into the organization's account and give you notice of the gift by placing a memo in your Treasurer File along with any details we received of the donation. If you have any questions about gifts and how to handle any gifts you receive directly, please contact the ASA staff, or the OUD office directly at:

Office of University Development  
1A Old Main  
University Park, PA 16802  
(814) 863-7353

## **Interest on your Account**

Every Recognized Student Organization's Unrestricted account is entitled to earn interest, except for solicitation or administrative accounts. This interest is calculated and posted monthly. The amount of interest earned depends on the average daily balance for each organization during the period in conjunction with the rate established by the Board of Trustees. Accounts that are not in good standing with the University will not earn interest.

## **Special Revenue**

There are specific guidelines and a review process for admission-charged events. Please see page 20 for details. In addition, ASA will work with student organizations on a case-by-case basis for assistance with record keeping for special purpose revenue collections.

## **PAYABLE PROCESSES**

### **Purchase Orders**

Whenever possible, use a purchase order when purchasing goods or services from a vendor. A list of common vendors that accept and don't accept purchase orders is available online at [www.sa.psu.edu/usa/asa](http://www.sa.psu.edu/usa/asa). Purchase orders are the most convenient method of payment to a vendor because no one individual needs to pay with their own money and then seek reimbursement from the organization. The treasurer can authorize up to three additional group members to get purchase orders by adding names to the Treasurer Card. Those individuals are *ONLY* authorized to get a purchase order, not sign for Check Requests or any other requests. Follow these steps when using a purchase order:

If the vendor accepts purchase orders:

- Place the order with the vendor (using 240 HUB-Robeson Center as the billing address) and ask for a cost estimate.
- Bring the estimate to our office and we will give you a purchase order, which both a representative from our office, and your authorized organization representative, will sign.
- Give the purchase order to the vendor. This is "payment" for your order.
- You are now done. ... It is now in the vendor's hands to complete the billing. The vendor sends the invoice, referencing the purchase order number, to the ASA office, and we will automatically send a check.

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If the vendor *does not* accept purchase orders:

- You can pay the bill out-of-pocket, obtain a receipt, and seek reimbursement through the treasurer to use the organization's funds.
- You can bring an invoice to ASA, sign off on it, and we will write a check made payable to the vendor.
- Have the vendor invoice your group. The bill will be sent to our office, and the treasurer will be required to sign off on the invoice.

**NOTE:** We will only automatically pay bills if a purchase order has been issued. If a purchase order has not been issued, we will put the invoice in your Treasurer File and we *WILL NOT PAY* the vendor until the treasurer signs off on the bill. This is why a purchase order works so well. A purchase order already has a signature, authorizing the expense and requires no further action from the treasurer.

## **Check Requests/Reimbursements**

Check requests are used to reimburse individuals for expenses incurred during club activities. For example, a person may have purchased office supplies, or officers may have gone to dinner and want to be reimbursed. The individual seeking reimbursement *MUST* get a receipt showing the dollar amount as being "paid." It is the treasurer's responsibility to make sure the request form is filled out properly and to attach the original receipt. *AN ORIGINAL RECEIPT MUST ALWAYS BE PRESENT IN ORDER TO RECEIVE REIMBURSEMENT.* This is ASA's policy in accordance with University guidelines. Original receipts eliminate the possibility of duplicate reimbursement. If a request is turned in without proper documentation, it will be returned to the treasurer and no reimbursement will be given.

Many organizations now utilize the internet to purchase products. During the ordering process you should have the opportunity to print out a page showing the billing information and the amount as being paid by an individual, including the method of payment. *DO NOT* bring us a printout of the product and its cost if you are seeking reimbursement for an individual; we must have a printout showing some form of transaction. *CREDIT CARD STATEMENTS ARE NOT VALID RECEIPTS FOR THIS OR ANY EXPENSE.*

**NOTE:** Again, many vendors accept purchase orders. Whenever possible, take the time to get a purchase order; it will save an individual from having to front the cash. Please see **PURCHASE ORDERS** on page 11 for more details.

*(Check Requests/Reimbursements continued on next page)*

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**NOTE:** Donations to non-profit organizations will most likely not have documentation or receipts, and therefore the treasurer, as well as another officer or the advisor, must sign the request form. If any other situation arises where documentation or receipts are not available, your requests for reimbursement must be pre-approved by the ASA staff, who can possibly offer alternate solutions. If you are unsure of what you need to do, ASK.

**NOTE:** Treasurers seeking reimbursement themselves do not require any additional signatures with proper receipts. When the treasurer is the recipient of deposit refunds, mileage reimbursement, or per diem, the advisor must co-sign the request form, as well as one additional officer.

## **UPAC Funds**

When an organization is allocated funds, UPAC will provide ASA with an allocation letter, which states the line item breakdown of the allocated funds. These funds *MUST* be used as stated on the allocation letter. If a request is submitted that includes items not included on the allocation letter, ASA will process that portion of the request from the organization's Unrestricted account. We can not pay and/or reimburse from this fund source until UPAC provides ASA with a copy of this allocation letter.

The process for accessing UPAC allocated funds is the same as using your Unrestricted funds. It is very important to select the appropriate Fund Source (10 or 40) on each Check Request and/or 1099 Payment Request form.

Any UPAC funds that are remaining in an organization's account at the end of the fiscal year (June 30) will be returned to UPAC.

Every organization that receives this source of funding is subject to an audit by UPAC to ensure compliance with the allocation of Student Activity Funds.

**NOTE:** It is the organization's responsibility to initiate correspondence with UPAC for possible funding.

**DO NOT LOSE RECEIPTS.** ASA cannot reimburse individuals for out-of-pocket expenses without original receipts. There can be absolutely no exceptions to this rule.

## Qualifying 1099 Payments

Individuals and non-incorporated businesses that provide a professional service (speaker, DJ, performer, referee, instructor, etc.) must provide either a Social Security Number or Federal EIN (Employer Identification Number) when contracting with student organizations and the University. The University will process year-end reporting of earned income on cumulative payment(s) of \$600.00 or more for the *calendar* year on IRS Form 1099 Miscellaneous for these individuals and businesses.

The following services are impacted by this policy:

- Honoraria (speaker) payments
- Instructor and/or referee payments
- Projectionist payments
- Musical accompanist payments
- Performer and DJ payments
- Stipend payments
- Awards/Gifts of \$100.00 or more to non-students and non-employees.

**Penn State University employees (full time, part time, fixed term, wage/payroll, or work study) are not able to receive 1099 payments per tax law, which states an employer (in this case Penn State University) cannot provide 1099 payments to an employee who will receive a W2 at the end of the calendar year. All Recognized Student Organization payments are considered payment from Penn State University. *ASA CANNOT process payment if a previous employee of the University was employed and received pay during the same calendar year that payment is being requested for. In these cases, a valid EIN number is required for payment.***

## Awards and Gifts

ASA uses the following guidelines when determining how to properly report cash and non-cash awards and gifts.

	<b>Cash Awards</b>	<b>Gift Cards</b>	<b>Awards of non-cash items (Plaques, Trophies, etc.)</b>
<b>STUDENT RECIPIENTS:</b>	No matter the dollar amount, <i>all monetary awards</i> to students will be posted to the recipients' Bursar account through the Loans and Scholarships office (308 Shields Building, 863-2585).	- Gift cards of less than \$51.00: No reporting is necessary.  - Gift cards of \$51.00 or more: The dollar amount is posted as an award through the Loans and Scholarships office to the recipients' bursar account.	The value of a non-cash award item valued at \$100.00 or more is reported to the Loans and Scholarships office (308 Shields Building, 863-2585).
<b>FACULTY/STAFF RECIPIENTS:</b>	No matter the dollar amount, <i>all monetary awards</i> to employees are processed and reported to the Payroll office (101 James Elliott Building, 865-7621). Recipients will receive these awards with their monthly pay, with taxes already taken out.	- Gift cards of less than \$51.00: No reporting is necessary.  - Gift cards of \$51.00 or more: The dollar amount is reported to the Payroll office (101 James Elliott Building, 865-7621). The appropriate taxes will be taken out of the recipients' monthly pay.	The value of a non-cash award item valued at \$100.00 or more is reported to the Payroll office (101 James Elliott Building, 865-7621) for proper tax reporting.
<b>NON-STUDENT/NON-EMPLOYEE RECIPIENTS:</b>	Cash award recipients of \$100.00 or more must provide Social Security Numbers for proper tax reporting.	Gift card recipients of \$100.00 or more must provide Social Security Numbers for proper tax reporting.	Recipients of non-cash awards of items valued at \$100.00 or more must provide Social Security Numbers for proper tax reporting.

## Dues and Registration

Throughout the semester, many groups will need to pay national dues or pay registration costs. Instead of having individuals pay out-of-pocket for any registration or dues, ASA can process one large check. The following is needed in order for us to write a check: a list of names of students who are having dues or registration paid; an official form that states how much dues or registration is per person. This information can usually be found on your organization's Web site or in your organization's handbook. Once this documentation is obtained, the treasurer must fill out and sign a Check Request form.

## Cash Advances

A Cash Advance is an advance of your organization's Unrestricted funds to an individual for club purposes and may be used in rare instances when a purchase order can not be utilized for club expenditures and an individual is not capable of fronting the money. Examples may include change funds for fund raising projects or travel.

Consultation with a full-time ASA staff member is necessary to determine whether the organization may utilize a cash advance.

A check is issued by the treasurer to a designated individual. The check can then be cashed at the Penn State Federal Credit Union, located on the first floor of the HUB-Robeson Center, free of charge with ID. Original receipts and/or unused cash must be returned to ASA to close out the Cash Advance in a timely manner. When receipts are returned, the expense can be applied to Unrestricted or Student Activity Fee funds (where applicable).

**NOTE:** Remember that this cash advance is only an advance of your organization's money. It is the treasurer's responsibility to make certain that the outstanding cash advance is closed out by returning the full amount of the advance in either original receipts and/or unused money. ALL cash advances must be closed in a timely manner. Failure to do so can result in your organization's account being frozen and the organization will lose all privileges that come with being a recognized student organization. Your organization will also be referred to the Student Activities office for disciplinary action.

## Transfers

If your group needs to pay or donate money to another organization, fill out the light blue transfer form **NOTE: WE CAN ONLY TRANSFER FUNDS FROM ONE ORGANIZATION TO ANOTHER, NOT TO OTHER UNIVERSITY DEPARTMENTS OR COLLEGES.** ASA is on a different accounting and budget program than the rest of the University. Often times, groups will receive funding from departments that want to "transfer" the funds directly into a group's account. Because of system differences this cannot be done. The department *MUST* write a check made payable to the organization by a transaction in their system called SRFC (Special Request for Check) and have it sent to our office (240 HUB-Robeson Center). Once we receive the check, we will automatically deposit the funds into your account as long as the check is accompanied by a letter or note stating where the money came from.

# **DAILY COLLEGIAN**

## **Purchase Orders and Insertion Orders**

The Daily Collegian provides student organizations with a discounted rate when using an ASA purchase order. For Fall/Spring 2009-10, this rate is \$9.28 per column inch. To qualify for this rate, your organization must provide a purchase order to the Daily Collegian *A MINIMUM OF TWO DAYS* before the ad run date. The cost of advertising is based on the number of column-inches. If you are providing the Daily Collegian with a paper version of the ad, you will need to fill out an Insertion Order form, available in the ASA Office, making sure that the size, description, and run dates of your ad are noted. If you are providing the Daily Collegian with an electronic version of the ad, you do not need to fill out the Insertion Order form. After ASA provides you with a purchase order that includes the ad description, size, and run dates, you need to take it, along with the Insertion Order form (if applicable), to the Daily Collegian office, located in the James Building at 123 South Burrowes Street. Contact the Daily Collegian at 814-865-2531 for further information and acceptable file types.

# TRAVEL

## **Student Organization Travel Policy:**

All student and/or student organization travel utilizing UPAC or ASA funds must complete the Student Travel Registration Form and submit a travel itinerary prior to traveling. If any UPAC funding is utilized, the Student Travel Registration Form must be submitted to 229 HUB. If funds from your Unrestricted ASA account are being utilized, the form must be submitted to 230 HUB.

The University requires contact information (phone number, student ID number, and Penn State User ID) as well as a detailed itinerary to be submitted for *each* traveler. This information is required for all individual or group travel, including air travel, bus travel, car travel (personal, rental, or Fleet vehicle), and train travel. **If you fail to complete this form thoroughly and accurately prior to travel, you and/or your student organization will not be reimbursed for travel expenses.**

Students may book their own air travel using any nationally recognized airline through the airline itself, a travel agency, or the internet. If a student organization is chartering a bus, the company must be listed on the University's approved charter bus list (<http://www.controller.psu.edu/Divisions/RiskManagement/vendors/buslines/>). This applies regardless of the source of funding (UPAC, ASA account, academic departments, individuals, etc.).

## **Travel Abroad:**

If your organization is planning on traveling abroad, the country of destination cannot be listed on the U.S. Department of State's Bureau of Consular Affairs' list of current Travel Warnings. If the country of destination is listed, you will not be able to use your organization's money, or travel there under the organization or Penn State University's name, regardless of any service or business. Please see a staff member if you have any questions.

## **Mileage Reimbursement:**

The current reimbursement rate when using a private automobile will vary depending on gasoline prices. When filling out this form, go to <http://guru.psu.edu/TravelRates/> or ask ASA for the current rate. This rate covers wear and tear of a vehicle, as well as insurance and gasoline. The request form is available in the ASA office. If an individual is only seeking reimbursement for gas and tolls, those receipts should be submitted with a **CHECK REQUEST** form.

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### **Per Diem:**

Students traveling on organizational business can opt to receive a per diem instead of collecting receipts for a later reimbursement. However, a per diem must be requested *BEFORE* the travel occurs. ASA follows University policy in determining per diem for student travel, which varies depending on where the student is going. Visit <http://abs.psu.edu/travelrates/> to find out how much an individual may request.

**NOTE:** The Mileage Reimbursement/Per Diem request form requires the treasurer's signature, as well as the signature of the individual requesting reimbursement, and one additional officer signature; if the treasurer is also the payee, then the advisor AND another officer must also sign the form. If signatures are missing, the request cannot be processed.

### **Fleet Operations**

Fleet Operations is part of The Pennsylvania State University and provides a full range of vehicle services to the University community. Your organization may reserve a University vehicle for travel on *ORGANIZATIONAL BUSINESS ONLY*.

A vehicle rental request must be completely filled out, signed by the treasurer, and returned to the ASA office. Staff will review the form for proper signatures, price calculations, and authorization. A purchase order will be issued and must be signed by an authorized purchase order signer in the estimated dollar amount. The request form is then faxed to the Fleet office for scheduling. A Fleet representative processes the form, assigns a reservation number, and informs ASA of the completed reservation.

Fleet vehicles may be driven only by University employees 21 years of age or older who hold a valid driver's license. Undergraduate students (regardless of employment status) are *not* permitted to drive Fleet vehicles. Drivers of 15-passenger maxi-vans must be 25 years of age or older. In addition, the successful completion of a Web-based training and test module ([www.alertdriving.com](http://www.alertdriving.com)) is *REQUIRED* for all maxi-van drivers.

**NOTE:** All Fleet vehicles are in good working condition and include gasoline credit cards. These credit cards are to be used only for gas, oil, and emergency repairs. Any damage to a vehicle will be charged against the organization's account.

## **ADMISSION-CHARGED EVENTS**

### **Guidelines for On- and Off-Campus Admission-Charged Events**

The following are University guidelines that must be followed if your organization is holding an admission-charged event. Please read this section very carefully. If you have any questions, please contact the ASA Office.

An organization may charge however much it wants for admission, but must remember to administer tickets to individuals and complete a Ticket Accountability form if the ticket cost is \$5.00 or more. On-campus events of \$5.00 or more must include a \$0.50 Impact Fee for every ticket sold. Your organization needs to create and print *NUMBERED* tickets, showing the ticket cost and stating that there is a \$0.50 impact fee included in the price. A sample ticket is available online at [www.sa.psu.edu/usa/asa](http://www.sa.psu.edu/usa/asa), under the Best Tips and Practices link.

If there is more than one ticket price, you must print separate tickets; it is our suggestion to print the tickets separately, on different colored paper for each varying ticket price.

*ALL TICKETS* over \$5.00 must have the purchase amount printed on them, state that a \$0.50 Impact Fee is included in the price, and must be numbered.

If the event is on campus and less than \$5.00, any tickets will suffice, and the Ticket Accountability form does not need to be completed because no Impact Fee is assessed.

Once the tickets are ready, you must come to the ASA office to fill out the Ticket Accountability form and to get the tickets verified and approved. The Ticket Accountability form is important because it tells us required information for Impact Fee reporting. It is our suggestion that a proof of the ticket format is brought to our office before printing. If the tickets are not correctly printed, you will need to re-print the tickets to meet requirements.

After the event, you must bring all unsold tickets, as well as the funds collected from sold tickets, to our office. Based on how many tickets are returned to our office, we can figure out how much the deposit should be. This amount should equal the deposit amount. It is at this time that we will deposit the funds into your organization's Unrestricted account. We will also deposit the Impact Fee funds directly into the University's holding account. The ASA staff can help you fill out your deposit slip when an Impact Fee is involved.

These steps must be followed unless your organization's ticket sales are being handled by the Center for Performing Arts (CPA) or the Bryce Jordan Center.

# CONTRACTS

When someone is performing a service for your student organization on campus you must obtain a contract known as a University Standardized Agreement. Bands, DJs, instructors, referees, and speakers performing on campus are just some examples of when a contract is required. All contracts should be obtained in room 230 HUB-Robeson Center at least four weeks prior to your event. Here is some information to help you better understand the contract process.

## **Contracts are necessary for several reasons:**

- To clearly outline the terms of agreement that will in turn protect the sponsoring student organization from paying for things that were not agreed to.
- To process payment for performances on campus. *DO NOT PAY A SPEAKER OR PERFORMER CASH OR BY PERSONAL CHECK*; you will not be reimbursed if the proper contracting procedure was not followed. All payments of this nature must be made by an ASA or Penn State University check.
- To protect the University and student organizations regarding liability issues.
- To impose an approval chain for events to ensure events are being reviewed and tracked. Depending on the nature of your event there may be insurance requirements and/or Risk Management review required.

## **When do you need to obtain a contract?**

- Anytime you hire a performer, speaker, DJ, instructor, referee, etc. on campus.
- Anytime you hire a speaker on campus and paying honoraria, meals, lodging and/or travel costs.
- If you are renting equipment and a technician is also being paid to operate the equipment.
- If an outside entity requires a contract for the student organization to engage in business.

## **The venue for the event determines where the student organizations should obtain contracts from.**

- Events taking place in Residence Hall space will need to obtain contracts from one of the Residence Hall Areas, where the space is reserved
- Events taking place in Schwab or Eisenhower Auditorium will need to obtain contracts from the Center for Performing Arts, where the space is reserved.
- Events taking place in the Pasquerilla Spiritual Center will need to obtain contracts from the Spiritual Center, where the space is reserved.

*(Contracts continued on next page)*

(*Contracts* continued from previous page)

- Events taking place in any other areas will need to obtain contracts in Room 230 HUB-Robeson Center.
- Events taking place in Heritage Hall will need to obtain contracts from the Robeson Cultural Center.

## **Vendor Agreements**

### **A Vendor Agreement is required when:**

- A student organization is sponsoring a vendor to come on campus for commercial activity (sales and/or promotion).
- A student organization is conducting fundraising activities on campus that include the sale of products the student organization does not own. (For example, a student organization sells candy they do not own through a company that will give the student organization a percentage of the sales once the money is collected.)

Vendors that compete with standing University Sponsor contracts will not be allowed on Penn State property. Some companies currently under contract with the University include: Pepsi, Nike, Bank of America (credit cards,) and PNC Bank.

### **A Vendor Agreement is *NOT* required when:**

- A student organization outright buys the product and sells it as a fundraiser. For example, a student organization buys t-shirts to sell for a profit.
- Fundraising money is exchanging hands off campus. The University does not require an agreement to be done for vendor activities sponsored by student organizations that are taking place off campus.

## **MISCELLANEOUS**

### **Liability Insurance Coverage for Recognized Student Organizations**

Recognized student organizations have coverage to a general liability and non-owned auto liability insurance policy for third parties. A copy of this policy is available online at <http://www.sa.psu.edu/usa/studentactivities/> under the student organizations link.

### **Transaction Reports**

Reports detailing all of your organization's transactions are available on request. The activity level of your organization will dictate how often you should request a transaction report to compare against your ledger. Only the treasurer or advisor can request and receive a transaction report. ASA can also e-mail reports to the treasurer or advisor upon request.

### **Picking up Checks**

The only people who may pick up checks are either the treasurer or the payee. NO ONE else is permitted to pick up a check.

### **Treasurer File**

ASA maintains a file for every active student organization. This file is where you will find invoices that need to be paid, your copy of paid invoices (stamped "PAID"), returned (bounced) checks, and donations. This file is *NOT* the same file that the HUB Information Desk maintains. This file should be checked weekly in order for you to be updated.

### **Cash Boxes**

ASA has a limited supply of cash boxes available for organizations to borrow. These boxes are numbered and must be returned within one week. If your group needs the box for a longer period of time, you must come to the office and sign the box out again. At the end of each semester, any group that does not return a signed out cash box will be charged a replacement fee. (This fee will vary depending on replacement cost.)

### **Sales Tax**

Generally, student organizations are not required to collect sales tax for sales generated by projects, provided that the sales are isolated and non-recurring. What this means is the project would occur no more than three times, and no longer than seven consecutive days in one calendar year. Please stop in to the ASA office if you have any questions on sales tax collection.

## **Games of Chance, Raffles, and Lottery**

A Small Games of Chance license in the name of the student organization is required when you are conducting raffles or lotteries. In order to obtain a license, the student organization must first go to the Student Activities office (209 HUB-Robeson Center) and obtain a letter that verifies the organization is officially recognized. The organization must take this letter to the Centre County Treasurer's Office, in the Willowbank Building in Bellefonte and the license can be purchased. The current cost of a Small Games of Chance license starts at \$100.00.

## **Copies**

The copy machine in our office is for ASA's use only. We will not make copies of Check Requests or invoices for your organization. Please make copies prior to submission to ASA.

## **Additional Documents on the Web**

This guide, along with a list of Object Codes, vendors that do and don't accept purchase orders, a glossary and definitions document, as well as samples and tips, are available online at [www.sa.psu.edu/usa/asa](http://www.sa.psu.edu/usa/asa).

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