

## **FINANCIAL MANUAL FOR STUDENT ORGANIZATIONS**

The Financial Manual for Student Organizations is a comprehensive reference guidebook, written to provide student organizations with detailed information to better understand the financial procedures of the University. The manual addresses two important informational areas:

1. The Student Activities Budget Committee (SABC) guidelines are stated for each budget category (i.e. publicity, honoraria etc.); and
2. University/Dean of Students Office (DOSO) policies, procedures and deadlines are outlined for financial transactions.

It should be noted that although the guidelines for expenditures apply only to the General Fund accounts (monies that have been allocated from the Student Activities Budget Committee), the procedures and forms described in this manual are the same for expenditures from **all** university accounts.

Please review this manual as a reference for assistance in completing the various required financial forms. Remember, however, that this manual was designed to serve as a general guide. The officers of the various student organizations are encouraged to meet with a Dean of Students Office Staff Professional for further clarification and details.

Dean of Students Office  
351 Student Center  
Wayne State University  
(313) 577-1010  
[www.doso.wayne.edu](http://www.doso.wayne.edu)

(Revised 2009)

## 1. FINANCIAL ACCOUNTING SYSTEM

All university colleges and schools, departments, offices and student organizations must use the University Financial Management System (FMS). The Dean of Students Office (DOSO) does not operate a separate financial system for student group use only. Therefore, please remember that it is extremely important you plan ahead in order to expend the necessary funds in a timely manner using the University wide FMS.

The Dean of Students Office maintains ledgers for each student organization account. Monthly accounting reports are received for each account, and are reconciled with the ledger by the DOSO Fiscal and Personnel Officer in the Dean of Students Office, Room 333 Student Center Building. All organizations are expected to maintain their own financial records and periodically compare their records to those of DOSO. Any discrepancies should be brought to the attention of the Fiscal and Personnel Officer immediately.

## 2. AUTHORIZED ACCOUNT SIGNERS

Each Fall semester, or upon the election of new officers, each organization must designate which officers, listed on the online Recognition Form filed with the Dean of Students Office, are authorized to conduct group business on campus. Student officers, designated on the online Recognition Form, are the only members of the organization who may authorize expenditures from the organization's account(s). You may add other authorized signers by completing the "Change of Officer Form" located at this link <http://www.doso.wayne.edu/financialforms/index.htm>. Authorized non officer members can approve such things as room reservations, showcase and literature reservations and complete Event Planning Forms (EPF), although they are not allowed to sign any financial forms for the student organization.

**No one may authorize financial payments to him/herself. Another officer must approve and countersign such financial requests.**

## 3. DEFICIT BALANCES

Student organization accounts, General Fund, Gifts and Agency, will not be allowed to have deficit balances. If a deficit should occur in an account that was not a result of an error in the Dean of Students Office, all future activities of the organization will be cancelled until the deficit has been cleared.

If a deficit occurs, it will be necessary for officers of the organization to meet with the DOSO Fiscal and Personnel Officer in the Dean of Students Office, Room 333 Student Center, to determine how the deficit will be eliminated.

#### 4. GENERAL FUND/GIFTS ACCOUNTS

Student organizations recognized by the Dean of Students Office are eligible to request funds for campus programs from the Student Activities Budget Committee (SABC). The source of these funds is monies generated by the Omnibus Fee and placed in the University General Fund. These funds are assigned to the Student Activities Budget Committee (SABC) for recommended allocation to eligible student organizations to augment the programs offered by the University. The Dean of Students Office has the right to deny a budget request if it does not adhere to University policy regarding the spending of General Fund monies. In addition, the DOSO also has the right to overturn a SABC budget denial based on a reasonable interpretation of University, State or Federal policies regarding public funds.

Student organizations may request funds for campus programs from the Student Activities Budget Committee, based on a published timetable for submissions. Information regarding the time table, policies and procedures for the request of allocations of student activities funds is available online at:

<http://www.doso.wayne.edu/SABC>

**\*NOTE:** Before you submit a budget request to Student Activities budget Committee, you must have completed the online Budget Workshop located on the website:

<http://www.doso.wayne.edu/SABC>

Only those members who complete the Budget Workshop may apply for a budget from the Student Activities Budget Committee.

Since the source of these funds is the University General Fund, the use of monies in this account series is more restricted than in other account series. The Student Activities Budget Committee and the University, based on Federal, State and local regulations regarding General Fund monies, have established guidelines for the use of these funds. These guidelines are identified in this manual. Generally, all student organization planned events utilizing these funds must be **free, open to the public and on-campus.**

The Associate Dean of Students in the Dean of Students Office (DOSO) initiates requests for General Fund Account numbers after allocations to organizations, made by the Student Activities Budget Committee, are received in the DOSO. Funds in these accounts are allocated for specific programs (as requested by the organization), and thus are allocated to specific account codes. These codes are:

- Honoraria/Contracted Services
- Travel (Speaker and/or Organizational)
- Publicity and Promotion
- Miscellaneous
- Food Service (for performers/entertainers/speakers only)

In order to transfer money from one code to another, a request called a Line Item Transfer must be completed by the student organization and approved by the Student Activities Budget Committee. If a transfer of funds is approved, the Student Activities Budget Committee will notify the Associate Dean of Students in the Dean of Students Office that such action was taken so that the original allocation can be modified. Line Item Transfer forms are available online at:

<http://www.doso.wayne.edu/SABC>

Please note:

1. All General Fund Accounts begin with the number 1
2. Revenue **may not** be deposited into a General Fund Account

Gift account funds are monies solicited by the organization and processed by Development as a tax credit for the donor. Gift account funds are treated much like a General Fund account. Generally, events or activities planned by the organization using a Gift Account must be educational in nature and free, open to the public and on campus. Gift account funds **cannot** be used for fund raising or private off campus events. The forms for processing a gift account check can be found at the following websites:

NRGM Form link: <http://www.alumni.wayne.edu/is/NRGMFORM.html>

NRGIK Form link: <http://www.alumni.wayne.edu/is/NRGIK.html>

Contact a Dean of Students Office Staff Professional if you have more questions regarding Gift Accounts or which forms to be used if you should receive a donation.

Please note:

1. The Gifts' Account number is 222389
2. Revenue **may** be deposited into a Gift Fund Account if the donation is processed through the Wayne Fund in the Development Office.

**General Fund and Gift Accounts inactive for three (3) years will be closed.**

## **5. GENERAL FUND BUDGET WORKSHOPS**

In order for a student organization to receive Student Activities funding for campus programs, representatives from each student group requesting General Fund monies must complete the online Budget Workshop once a year. The workshop will review the budgetary process and explain the correct way to prepare and submit a budget for the Student Activities Budget Committee's consideration. Only those students completing the online Budget Workshop are allowed to submit a budget request to the Student Activities Budget Committee on behalf of their organization. The online Budget Workshop is located at link:

<http://www.doso.wayne.edu/SABC>

## 6. AGENCY ACCOUNTS

**Agency Accounts always begin with the number 9.** Funds in these accounts are revenues raised by the student organization from group activities, and may be used to further the goals and purposes of the organization. A request to establish an Agency Account should be made to the Dean of Students Fiscal and Personnel Officer in Room 333 Student Center. Agency Accounts will be created only when a first deposit is ready to be made into the account.

**Agency Accounts that remain inactive for three (3) years will be closed.**

**The Following policy applies for all requests of Agency Account funds using a SPA:**

1. A SPA requesting a check to a vendor (please provide the vendor's entire name, no acronyms) must have a quote or invoice attached to the SPA. If this is a new vendor who has not been registered with the University, a signed W-9 form from the vendor must also be attached. A federal tax ID number must also be provided;
2. A SPA requesting reimbursement to a member of the organization must have original receipts correctly adding up to the dollar amount requested on the SPA. Copies of receipts will only be accepted if the group needs the receipt for warranty or return purposes. Reimbursements require the student who is to be reimbursed to provide their University student identification number typed under the "Payees Social Security Number" on the form;
3. A SPA requesting an advance for a member of the organization must itemize the vendor(s) and amount(s) of funds to be spent. SPA advances of more than \$250.00 must have the form countersigned by the advisor of the organization (not a DOSO staff member) to confirm the legitimacy of the request and assure that the funds received will not be used for personal gain of the recipient. Advances require the student who is to be reimbursed to provide their University student identification number typed under the "Payees Social Security Number" on the form;
4. A SPA awarding a student or non student a cash prize must include a W-9 since the University will provide a tax receipt to the payee and notify the federal government that this is taxable income.

As an additional service, the Dean of Students Office will type all General Fund or Agency Account SPAs, after the group provides all necessary information requested on the interactive website <http://www.doso.wayne.edu/spa.htm> and submitted to the DOSO Office Manager via email. Students will be notified after their form is completed by DOSO so that the authorized officer can visit our office (Room 351 SCB) and sign the form and, if necessary, provide the required receipts, quotes, invoices etc.

## 7. HOW TO DEPOSIT MONEY INTO AN AGENCY ACCOUNT

Deposits into Agency Accounts may be made daily at the Campus Information and Service Center/Post Office, Room 50 Student Center, or at the Cashier's Office on the first floor of the Academic Administrative Building (AAB). For deposits made at the Campus Information and Service Center/Post Office, the student will receive a copy of a Direct Bank Deposit form (DBD) as a receipt of the deposit. Another copy of the DBD will be sent to the Dean of Students Office's Fiscal and Personnel Officer for credit to the account. If a deposit is made at the Cashier's Office, it will be necessary for the student to bring his/her copy of the General Teller Receipt, given by the cashier, to the Dean of Students Fiscal and Personnel Officer in Room 333 Student Center for immediate credit to the organization's account.

**Deposits will be accepted at the Campus Information and Service Center/Post Office during building hours. Deposits at the Cashier's Office in AAB can be made between 9 a.m. and 5 p.m., Monday through Friday.**

**PLEASE NOTE THAT ALL CHECKS RECEIVED FOR DEPOSIT SHOULD BE MADE OUT TO WAYNE STATE UNIVERSITY WITH YOUR GROUP NAME DESIGNATED IN THE MEMO SECTION OF THE CHECK. CHECKS WILL NOT BE ACCEPTED MADE OUT TO THE GROUP OR A THIRD PARTY.**

## 8. REVENUE RAISED ON CAMPUS

The Board of Governors on March 14, 1975 approved the following policy regarding revenue raised on campus:

"University facilities may not be used for fund-raising activities unless the University is the beneficiary of such funds and no admission fees, registration fees, or voluntary collections are to be charged or received unless approval is given in advance. Such approval will be given in accordance with established University policy."

In summary, all revenue raised on campus must be returned to the University in the form of a deposit to the Agency Account established for your organization.

## 9. REVENUE ACCOUNTABILITY PROCEDURES FOR FUNDS RAISED ON CAMPUS

According to the policy established by the Board of Governors on March 14, 1975 (see above), and in order to provide security for the people and monies involved in revenue producing events, the following procedures are to be followed for all revenue producing events on campus (except Student Center dances and bake/literature sales, please reference the Student Organizations Information Manual at

[http://www.doso.wayne.edu/financialforms/reference/DOSO\\_MANUAL\\_09.pdf](http://www.doso.wayne.edu/financialforms/reference/DOSO_MANUAL_09.pdf)

### REVENUE ACCOUNTABILITY

Organizations that sponsor fund raising activities on campus (i.e., bake sales, literature sales, concerts, speakers and clothing sales) must deposit **all** funds raised into a University Agency Account. Executive Order 05-07 requires all monies raised on campus to be deposited within two business days (48 hours) of the event. A student organization may request that a University Agency Account be assigned to their organization by contacting a DOSO Staff Professional in the Dean of Students Office.

### WAYNE STATE UNIVERSITY REVENUE ACCOUNTABILITY PROCEDURES (UNIVERSITY POLICY)

#### 1. Revenue Raising Events

In order to provide security for the people and monies involved in revenue events and to provide required accountability of public monies, the following procedures are to be included in the planning and execution of all revenue producing events utilizing Wayne State University facilities and/or services (except Bake/Literature sales and SCB Dances).

2. Revenue Accountability will be noted directly on the reservation form furnished by the Reservations Office in Student Center Administration, Room 573, and must be signed by a student with an authorization on record in the Dean of Students Office and subsequently approved by a DOSO Staff Professional or by a Student Center Administration Professional.
3. During the course of a revenue producing event, it is the responsibility of the ticket seller and ticket taker to track all sales. A Student Center Building Manager will monitor this activity. If deemed necessary, the Student Center reserves the right to assign a ticket seller and ticket taker, at the organization's expense.
4. One-half hour prior to the close of the event, the Student Center Building Manager will appear at the event location. For events held outside the Student Center, a Public Safety officer and/or Student Center Building Manager will escort the event chairperson from the event location to the drop safe in the Campus Information and Service Center (CISC), Room 50 Student Center. The Student Center Building Manager and event chairperson will then seal all unsold

tickets and cash in the security bag provided and mark the bag. The bag will be placed in the drop safe in the CICS and a receipt issued to the event chairperson. A Direct Bank Deposit slip (DBD) will be prepared in order for deposit to be made on the next business day.

5. If a deposit is not made immediately after the event, the program's chairperson or designee must return to the CISC, with the receipt, within two business days (48 hours-Executive Order 05-07) of the event, so that a DBD can be completed and the deposit made.
6. NO CASH PAYMENTS WILL BE ALLOWED FROM THE REVENUES RAISED AT THE TIME OF THE EVENT. ALL PAYMENTS MUST BE PROCESSED THROUGH THE ORGANIZATION'S AGENCY ACCOUNT, SO PLEASE PLAN IN ADVANCE!
7. Organizations in violation of the revenue accountability procedures will be denied future use of University facilities, including reservations and equipment already booked and confirmed, until adequate accountability is made.

#### 10. USE OF UNIVERSITY IDENTITY TO SOLICIT FUNDS

[Executive Order 01-8]

No outside person, organization or other entity is authorized to use the University's name, seal or other identification, including abbreviations, truncations, or other shortened forms that can be perceived to convey the impression that the person or organization is a duly authorized representative of Wayne State University in soliciting, raising, receiving, holding or otherwise handling monies. Written permission to use the University's identity in soliciting, raising, receiving, holding or otherwise handling monies must be obtained in advance from the President or his/her designee and/or the Senior Graphics Designer in Marketing and Communications (577-8155).

#### 11. FUNDS DONATED TO RECOGNIZED STUDENT ORGANIZATIONS

Should you receive a check as a tax-deductible donation to your student organization, submit the check to a DOSO Staff Professional who will assist you in completing the "Notification of Receipt of Gift or Private Grant Support-Monies" (NRGM) form. The donation will immediately be credited to your group's designated Gift Account (#222389) and be personally hand delivered to the Division of Development and Alumni Affairs for deposit. Donation checks sent directly to Development and Alumni Affairs in the name of your group will be processed through standard procedures that will lengthen the time required for the monies to be credited to your designated gift account. Gift Account monies must be used to further the educational goals of the organization and cannot be used for fundraising activities. **Gift donations whose purpose is to award the funds as a form of scholarship, including books and school supplies, should consult with a Financial Aid Officer in the Office of Student Financial Aid located in the Welcome Center or a Development Officer located at 5475 Woodward.**

Please consult a DOSO Staff Professional if you have any questions regarding the legitimate use of Gift Account funds.

**PLEASE NOTE THAT ALL DONATION CHECKS SHOULD BE MADE OUT TO WAYNE STATE UNIVERSITY WITH YOUR GROUP NAME NOTED IN THE MEMO SECTION OF THE CHECK. DEVELOPMENT AND ALUMNI AFFAIRS WILL NOT ACCEPT CHECKS MADE OUT IN THE NAME OF THE STUDENT ORGANIZATION OR A THIRD PARTY AS A TAX DEDUCTIBLE CONTRIBUTION.**

## 12. USE OF UNIVERSITY SYMBOLS

According to Executive Order 01-8, university symbols (i.e. the word mark, logo etc.) may be used for decorative purposes, such as on clothing or other paraphernalia, upon the approval of the President or his/her designee or the Senior Graphics Designer in Marketing and Communications (577-8155), Room 3100 AAB. To insure compliance with the Executive Order, please consult DOSO Staff Professional before you request to use university symbols for decorative purposes. Written requests indicating the use and purpose of the symbol must be sent to Marketing and Communications for approval after being reviewed by a DOSO Staff Professional.

## 13. CASH PRIZES/AWARDS

Executive Order 01-10 defines cash awards or prizes given directly to students for any reason as a form of financial aid that **must** be processed through the Office of Student Financial Aid or Development and Alumni Affairs. The Executive Order also requires that each college establish a separate scholarship/loan account for the purposes of award or prize payments. The accounts must be non-General Fund. Since all monies allocated to student organizations by the Student Activities Budget Committee come from the General Fund, cash awards or prizes given directly to students for such things as competitions, contests, raffles, etc. will NOT be approved when requested from these accounts. If you have questions concerning the Executive Order or would like to discuss alternate ways for giving awards or prizes, contact a DOSO Staff Professional in the Dean of Students Office, Room 351 Student Center.

## 14. ADVANCE PAYMENT FROM AGENCY ACCOUNTS

There are times when an advance payment is needed for a fundraising activity (i.e., bake sales, T-shirt sales, dances). A cash advance in the form of a check is available from the group's Agency Account by completing a SPA (Special Payment Authorization form) made payable to a group member and approved by an authorized officer other than the payee. The following policy should be followed when requesting an advance:

*A SPA requesting an advance for a member of the organization must itemize the vendor(s) and amount(s) of funds to be spent. SPA advances of more than \$250.00 must have the form countersigned by the advisor of the organization (not a DOSO staff member) to confirm the legitimacy of the request and assure that the funds received will*

*not be used for personal gain of the recipient. Advances require the student who is to be reimbursed to provide their University student identification number typed under the "Payees Social Security Number" on the form.*

In order for the advance to be processed by the University Disbursements Office, the completed SPA must be received by Dean of Students Office at least seven (7) school days before the check is requested.

## **15. FINANCIAL FORMS**

The following lists of forms are the ones most commonly used by student organizations in order to access their funds. **Contact a Dean of Students Office (DOSO) Staff Professional to assist you in completing the University financial forms necessary for the operation of your student organization.**

IRB - The Internal Requisition Billing form is used to pay for services and goods provided by a University department or unit such as the Bookstore, Media Services and Duplicating (Fed Ex Kinkos).

Click here to view an IRB instructional video [www.doso.wayne.edu/IRB](http://www.doso.wayne.edu/IRB).

SPA – The Special Payment Authorization is the form used for all Agency Account payments not made to a University department (see IRB above), and for General Fund and Gift Account payments for conference registration fees and honoraria. **SPA's must be typed.**

**As a special service, the DOSO will now type your SPA for your organization, simply access the website <http://doso.wayne.edu/spa.htm>, type in the required information and submit the completed form electronically to our office. We will contact you when the form is completed for you to come to Room 351 to sign the document and provide any necessary quote, invoice, W-9 etc.**

Purchase Requisition - A form used to purchase goods or services from an outside vendor. The Purchasing Department may obtain bids for the requested goods or services. All contracts for entertainment/speaking engagements must be initiated on a Purchase Requisition. All printing done by outside vendors must be paid on this form regardless of cost. **A draft copy of a Purchase Requisition must be completed and submitted to a DOSO Staff Professional when materials or services are requested requiring a Purchase Order.** The information on the draft copy will be entered online and processed by the DOSO Fiscal and Personnel Officer in Room 333 Student Center. Click here to view a Purchase Requisition instructional video and to obtain a .pdf version of the draft Purchase Requisition form <http://itlab2.coe.wayne.edu/fab4/>.

Petty Cash Voucher - A form found online at website

<http://www.wayne.edu/fisops/pettycashvoucherform.pdf>

that is used to reimburse a person for out-of-pocket expenses he/she has incurred for the organization. There is a limit of \$125.00 and the **original** sales receipt(s) must accompany all vouchers.

**Because not all items purchased from the General Fund using a Petty Cash Voucher are reimbursable, please contact a DOSO Staff Professional before you plan to make a petty cash purchase. Please note that sales tax is reimbursable.**

**NOTE: Food purchases/service cannot be reimbursed on a Petty Cash Voucher from either General Fund or Agency Accounts. Consult a DOSO Staff Professional regarding procedures to receive a reimbursement for food.**

TAER- The Travel Authorization and Expense Report form is used for speaker and organizational travel, respectively.

For further instructions on how to correctly complete each form, consult a DOSO Staff Professional.

**ALL FINANCIAL FORM EXPENDITURES MUST BE APPROVED BY THE DEAN OF STUDENTS OFFICE PRIOR TO THE RECEIPT OF THE GOODS OR SERVICES** in order to assure that funds are available and proper university procedures are followed. Failure to obtain DOSO approval on any expenditure may result in the student or organization assuming financial liability for any cost incurred and/or the group or individual member being charged for violating the provisions of the Student Code of Conduct.

## **16. HONORARIA PAYMENTS/CONTRACTED SERVICES**

Honorarium is a payment or reward, usually in recognition of gratuitous or professional services for which custom does not allow a fixed price to be set. According to current Student Activities Budget Committee guidelines, payment of an honorarium to a single speaker shall not exceed \$250.00.

**Activities involving honoraria expenditures must be free and open to the public, held on campus and must be accompanied by a reasonable amount of campus-wide advertising and/or publicity.** Wayne State students, faculty, administrators, staff or alumni who have graduated within five years are **not** eligible to receive honoraria payments from Student Activities Budget Committee General Fund monies. Payments will be sent to the speaker after he/she has appeared on campus.

Monies from an organization's Agency Account may also be combined with the organization's General Fund if the group would like to award an honorarium of more than the \$250.00 limit.

## HONORARIA

### Procedure

A SPA, W.S.U. Tax Ruling Form and a United States' Government W-9 (Request for Taxpayer Identification Number and Certification) found online at <http://www.irs.gov/pub/irs-pdf/fw9.pdf> must be completed prior to the event. Since SPAs must be typed, please allow DOSO to type the form for you by completing and submitting the information required on website

<http://doso.wayne.edu/spa.htm>

### Required Forms

1. SPA form
2. Tax Ruling form
3. W-9 form

### Necessary Information for SPA (SPA'S MUST BE TYPED)

1. Speaker's name, home address and social security number.
2. Speaker's title or area of expertise.
3. Date, place and time of event.
4. Title and description of the program.
5. A signature of an authorized officer of the organization or if possible, the Honoree.

## 17. CONTRACTED SERVICES

Contracted services are those in which a set price is negotiated before the service will be rendered. Even if the negotiated contract fee is less than \$250, a purchase requisition and contract are still required to be completed. In cases such as these, including payments for all entertainers and speakers, a contract, approved by the Office of the General Counsel and in some cases the Provost or his/her designee must be completed before payment can be guaranteed for the service.

NOTE: Depending on the complexity of the contract, please allow at least **30** days prior to the program for the contract to be reviewed and approved.

### Procedure

A draft Purchase Requisition, acquired in the Dean of Students Office or online at website <http://itlab2.coe.wayne.edu/fab4/> and a contract must be completed. If the payment is to be made to a company or agency, a Federal Tax I.D. number and a W-9 must be provided. If the payment is to be made to an individual, a valid social security

number and a W-9 must be provided. The approved contract and committed Purchase Requisition must be completed at least two weeks before the event.

### Required Forms

1. Draft Purchase Requisition (provided by the Dean of Students Office or online at website <http://itlab2.coe.wayne.edu/fab4/>)
2. A valid legal contract or in some cases a letter of agreement or invoice. (The Office of the General Counsel and the Provost or his/her designee must approve all contracts well in advance of the program)
3. A W-9 form found at website <http://www.irs.gov/pub/irs-pdf/fw9.pdf>

### Necessary Information for a sample Purchase Requisition

1. Contract Payee's name, home address, home telephone number and either the Federal Tax ID or Social Security Number
2. Services contracted (i.e. lecture, dance performance, etc.)
3. Date, place and time of event
4. Title and description of the program
5. Approval of an authorized officer

## 18. AGENCY ACCOUNT PAYMENTS TO OUTSIDE VENDORS/ORGANIZATIONS

All Agency Account payments not made to a University department (see IRB), or General Fund and Gift account payments for conference registration fees are processed using a SPA. Conference registration fee payments must be accompanied by a registration form or an invoice. All other payments require the use of a purchase requisition. Under no circumstances can donations to other organizations or institutions be made from the General Fund. **In addition, no checks can be issued from Agency Accounts in the name of the organization requesting the funds.** This policy insures that funds in the custody of the University follow proper Revenue Accountability and tax guideline procedures.

### Required Forms

1. SPA and original invoice/registration form if expenditure is for conference registration fees. The SPA form can be submitted to DOSO for typing from this website: <http://doso.wayne.edu/spa.htm>. Please allow 4-6 weeks for processing.
2. Draft Purchase Requisition for all other expenditures. All printing requests, no matter the cost, must be paid using a Purchase Requisition. In order to pay the vendor/organization after the Purchase Order has been issued, you must notify a DOSO Staff Professional and submit an invoice to the Dean of Students Office, Room 351 SCB, immediately upon receiving the services or goods in order for payment to be made. A W-9 form can be found at website

<http://www.irs.gov/pub/irs-pdf/fw9.pdf>

## 19. PRINTING, TYPESETTING, ART AND DESIGN SERVICES FOR PUBLICATIONS

In order to present a consistent, unified image of the University to its external publics, all publications circulated outside the University may require that they be approved through the Department of Marketing and Communications. Publications are defined as all printed materials such as, but not limited to, brochures, newsletters, booklets, flyers, programs, newspaper ads, posters, etc., distributed to external audiences. After a draft Purchase Requisition (SPA's cannot be used) has been approved in the Dean of Students Office, a copy of the publication may be required to be taken to the Marketing and Communications Office (3100 AAB) for approval. Within five days after approval, the materials will be sent to the Purchasing Department for processing. It is important to note that approval is granted on the basis of conforming to the University marketing guidelines, not content or subject matter. At this time, the policy applies only to work performed by an outside vendor.

Failure to receive approval by Marketing and Communications prior to receiving the goods may result in the student and/or organization accepting personal financial liability should the University refuse to approve the expenditure.

### Required Form

1. Draft Purchase Requisition found in the DOSO or online at <http://itlab2.coe.wayne.edu/fab4/>
2. Sample of what is to be printed which must be reviewed by a Dean of Students Office Staff Professional and, if required, Marketing and Communications

## 20. GRAPHICS/MARKETING

Student Center Administration provides a Graphics Service for recognized student organizations and on a limited basis to university departments. For services available and their costs, please consult one of the graphic assistants in the Graphics Department located in the Campus Information and Service Center/Post Office, Room 50 Student Center (577-3730) or visit their website at:

<http://www.studentcenter.wayne.edu/SCG.php>.

The Marketing Coordinator in the Dean of Students Office, Room 333 SCB (577-1010), is available to provide free advice in developing an effective promotional campaign for student organizations sponsoring programs over \$4000.00 using Student Activities Budget Committee (SABC) funds.

### Procedure

Consult the graphics assistants (Room 50 SCB), who will explain the procedures for completing a graphics project. A Request Order form and an IRB must be completed.

The IRB and Request Order form must then be approved by a DOSO Staff Professional and processed in the Dean of Students Office (Room 351 SCB) before the project can be started.

### Required Forms

1. IRB
2. Request Order form from Student Center Graphics
3. Sample of the graphic for review by a DOSO Staff Professional, if General Fund monies are to be used

## 21. DUPLICATING SERVICES

Offset facilities are available on campus for all student organizations wishing to duplicate promotional or educational materials. The University duplicating centers, supervised by Fed Ex Kinko's, are located at 5266 Anthony Wayne Drive in the Towers Residential Suites and Room 2276 Scott Hall at the Medical School. The Centers offer many types of duplicating options from which you may choose.

### Procedure

A separate IRB must be used to pay for any printing done by an on campus vendor. A cost quote for the print job must be obtained from Fed Ex Kinko's before the payment process can be started. In addition, for General Fund events, a sample of the flyer/work must be reviewed by a DOSO Staff Professional before the print job can be completed. In order to receive a quote, A DOSO Staff Professional will assist you in completing the an Event Planning Form (EPF) which will be scanned or sent as an attachment via email to Fed Ex Kinko's. You can either take your copy of the EPF and/or use the scanned/attached email copy that Fed Ex Kinko's has received to acquire a quote for your print job. The quote should be attached to an IRB that you've completed and returned to the Dean of Students Office. You and Fed Ex Kinko's will receive a scanned copy or attachment of the approved IRB via email. Fed Ex Kinko's will complete your order after receiving the IRB and you need only to pick up your printing request from Fed Ex Kinko's when it is finished.

### Required Forms

1. IRB
2. Work Order Form
3. Cost quote for the print job obtained from Kinko's using an EPF
4. Sample of what is to be duplicated for review by a DOSO Staff Professional if General Fund monies are to be used

### Necessary Information on the IRB and Work Order Form

1. Number of pages to be copied
2. Number of copies desired

3. Purpose of the duplicating
4. Special instructions
5. Total dollar amount

## 22. OFFICE SUPPLIES

Recognized student organizations may purchase office supplies and/or duplicating supplies from the University at a discount price for events approved by the Student Activities Budget Committee. Stock office supplies are purchased from the Barnes and Noble Bookstore (577-2436) located on campus at the corner of Cass and Warren Avenues. Their website is located at:

<http://wayne.bncollege.com/webapp/wcs/stores/servlet/BNCBHomePage?storeId=13553&catalogId=10001>

**Bulk paper and other duplicating supplies can also be ordered from the Bookstore or online from “Office Max” by consulting the Office Manager in the Dean of Students Office.** (NOTE: For questions concerning exactly where to buy certain supplies contact a DOSO Staff Professional.)

### Procedure

Student organizations may purchase office supplies from the Barnes and Noble Bookstore by IRB or cash. When paying for supplies by IRB, a Requisition for Stock Office Supplies form must also be completed. The Dean of Students Office must process both forms. Out of stock items **may not** be substituted after the IRB has been processed. Cash payments by student organizations are handled the same as purchases by individuals (NOTE: Please consult a DOSO Staff Professional before spending your own money for supplies). In order to be reimbursed, it is essential to keep the **original** sales receipt and submit a Petty Cash Voucher found online at

<http://www.wayne.edu/fisops/pettycashvoucherform.pdf>

for reimbursement (\$125.00 limit). Supplies, which are unavailable at the Barnes and Noble Bookstore or Office Max, may be purchased off campus. Consult your DOSO Staff Professional for the appropriate forms and procedures to be followed before buying supplies from a non-university vendor.

Items purchased using General Fund monies for approved Student Activities Budget Committee events (i.e., cassette tapes, chess sets, label makers, books), other than expendables, must be inventoried by a faculty or staff person and maintained at a University location. An "Inventory of Non-Expendable Office Materials Form" (available from the Dean of Students Office) should be submitted with the IRB.

Prices in the Barnes and Noble supply-pricing catalog available in the Dean of Students Office, Room 351 Student Center, are subject to the following price allowances by the Bookstore:

- Supplies paid by IRB will be subject to a 20% price reduction when ordered directly through the Bookstore (not the catalogue) by the requisitioner.

### Required Forms

1. IRB
2. Requisition for Stock Office Supplies
3. Inventory of Non-Expendable Office Materials form  
(If non-expendable items are to be purchased)

### 23. LIBRARY MATERIALS

No Student Activities Budget Committee General Fund monies may be used to purchase books, magazines or videos.

### 24. POSTAGE

The University mail service is available for use by all recognized student groups for official organizational business. **All** mail charges to the General Fund Account must be processed through the University Mail Department.

**Reimbursements from the General Fund will not be approved for stamps purchased from the U.S. Post Office. There are no exceptions to this policy.**

When letters are to be mailed, an IRB and Authorization to Charge Postage form must be completed. The letters to be mailed (or sample of the letter), as well as the IRB and Authorization to Charge Postage forms must be brought to the Dean of Students Office for review and approval.

When mailing parcels such as books or films, it is necessary for each article to be weighed by the University Mail Department. Once the University Mail Department has assessed the required amount of postage, an IRB and Authorization to Charge Postage can be processed and the article sent to its final destination through the Mail Department.

Bulk rate mail service is also available. In order to use this service, the mailing must meet the following requirements.

- 200 pieces or more (exact count must be included)
- Have identical contents
- Be of identical size
- Be of identical weight

- Contain PRINTED material - NO handwriting or Individualized typewriting allowed
- Be addressed to points within the United States and its possessions
- Have a WSU return address
- Pertain to University business only.

#### Required Forms

1. IRB
2. Authorization to Charge Postage form
3. Sample of material to be mailed for review by a DOSO Staff Professional if General Fund monies are used.

#### Necessary Information on Forms

1. Purpose of mailing
2. Number of pieces to be mailed
3. Class of mail
4. Cost of mailing including special requests (i.e. labels)

### 25. FOOD SERVICE

Student Activities Budget Committee (SABC) guidelines allow monies from the General Fund to be requested for food and beverages **only** for contracted performers, entertainers or speakers for events approved by the SABC. **Banquets, individual lunches or parties are not fundable from General Fund monies.** These restrictions do not apply to programs supported by Agency Account monies. Either AVI Foodsystems, Inc., restaurants in the Student Center or other contracted food vendors elsewhere on campus must supply all food service for student organizations requesting funds from the Student Activities Budget Committee.

#### Required Forms

1. IRB
2. AVI Foodsystems, Inc. contract or approved campus food vendor quote

#### Necessary Information on Forms

1. Name, purpose and date of program
2. Delivery time and place
3. Itemized list of goods and services

## 26. TRAVEL

**All travel expenditures using a Travel Authorization and Expense Report (TAER) must be approved by the Dean of Students Office prior to making official arrangements**, failure to do so may jeopardize an organization's program or trip. To allow enough time for travel document processing, all travel paperwork must be submitted to the Dean of Students Office at least **21 school days** in advance of the planned trip. Airline travel arrangements should be made by a DOSO Staff Professional through AAA Travel (577-2076), the University's contracted travel agent. As an alternative, the speaker/student traveler may make his/her own travel arrangements as a reimbursable expense payable after the event, with the submission of valid receipts.

### Speaker/Entertainer(s) Travel

Speaker/Entertainer(s) travel is limited to \$350.00 per individual. A Travel Authorization and Expense Report (TAER) form must be completed estimating the expenses to be incurred by the speaker/entertainer(s). Receipts for food and lodging must be submitted after the event for the actual expenses incurred, not to exceed University guidelines, in order for the traveler to be reimbursed. Airline travel may be paid in advance by completing a TAER form for the traveler. After airline reservations are made for the traveler by a DOSO Staff Professional, an E-Ticket will be forwarded to the speaker or the organization. Consult a DOSO Staff Professional for the proper procedures to pay for a speaker's/entertainer's airline travel in advance.

The speaker/entertainer(s) may purchase their own airline ticket and receive a reimbursement after the travel has been completed upon submission of valid receipts to a DOSO Staff Professional for reconciliation with the TAER.

### Student Travel for an Organization

The funding of student travel by an organization is limited by the Student Activities Budget Committee (SABC). Generally, only requests by students attending documented, educational conferences will be considered for travel funds. If an organization has received funds for member travel, approval for all expenditures must be granted by the Dean of Students Office in advance of making any arrangements. **All** travel forms must be completed and submitted to the Dean of Students Office **21 school days** prior to the travel-related activity.

A Travel Authorization and Expense Report (TAER) form must be completed and authorized for each student traveler prior to the commitment of University funds. The SABC allows funding for only two student group travelers to the same conference, one of which must be an officer listed on the group's Recognition Form filed online with the Dean of Students Office.

Arrangements for airline travel should be made by a DOSO Staff Professional through AAA Travel, the University's contracted travel agent. As an option, student travelers may make their own travel arrangements as a reimbursable expense, payable after the trip, with the submission of valid receipts. Before exercising this option, please consult a DOSO Staff Professional to discuss the arrangements.

The registration fee for a conference should be processed as a prepaid expense, thus a SPA must be completed for payment. Even if more than one group member is attending the same conference, a single SPA need only be completed and approved for all attendees.

Expenses such as lodging, meals and other miscellaneous items are reimbursable after completion of the travel. Within **10 school days** after returning from the trip, the student traveler(s) is required to complete the TAER, itemizing and receipting actual expenses. Only after appropriate receipts are reconciled with the TAER, will the TAER be finalized and a reimbursement check mailed to the student traveler within two to three weeks.

**SINCE ALL TRAVEL MUST BE PRE-APPROVED BY THE DEAN OF STUDENTS OFFICE, AFTER-THE-TRIP TAERs WILL NOT BE ACCEPTED, NOR REIMBURSEMENTS GRANTED FOR UNAPPROVED TRAVEL. THERE ARE NO EXCEPTIONS TO THIS POLICY.**

#### Required Forms

1. Travel Authorization and Expense Report (TAER)
2. The official conference website
3. SPA (for conference fees)
4. Original receipts for lodging, transportation and certain other expenses incurred

#### Necessary Information on the TAER Form

1. Name, University ID (no social security numbers), dates of departure and return, address, places visited and with whom
2. Student Organization name
3. Purpose of travel and places to be visited
4. A contact telephone number
5. Completed Estimated Expenses column, Total Expenditures cell and Amount Approved cell
6. Payee's Signature in box #16