

**PROCEDURES
MANUAL
FOR
SPENDING
ALLOCATED
FUNDS**

REVISED SEPTEMBER 2001

FOREWORD

The purpose of this procedures manual is to inform Recognized Student Organizations (RSOs) receiving allocated funds from Associated Student Government (ASG) of the proper procedures to be followed and the necessary forms to be completed to authorize payment for specific expenditures **prior to** the event.

A. PROCEDURES

Review this manual to determine the necessary procedures and paperwork required to properly spend allocated funds. We urge you to come to the Student Organizations & Activities office for assistance with any questions regarding this manual, completion of the paperwork, or information regarding your organization's allocation.

B. FORMS

All organizational expenses which have been approved by the ASG Student Senate require the preparation of one of the following sets of forms which are available and are to be completed in the Student Organizations & Activities office: travel procedures, Purchase Orders, or Agreement for Consultant. This procedures manual provides examples of completed forms to further facilitate the gathering of information to expedite completion. It is essential that the forms be completed accurately and in a **TIMELY** fashion. Should there be any questions or concerns as to procedures, we urge you to come to the Student Organizations & Activities office. The office manager will assist in the completion of these forms. However, sufficient time must be allowed, preferably **TWO DAYS** before the filing deadline.

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I. TRAVEL REQUISITION/AUTHORIZATION

A. IN-STATE TRAVEL

1. With a Private Car

a. Complete Travel Expense Requisition/Authorization Form:

- (1) A Travel Expense Requisition/Authorization form for travel authorized by ASG **MUST BE COMPLETED** and approved **PRIOR TO THE TRIP** by the signature of the ASG Advisor or that travel **WILL NOT BE REIMBURSED**. The Travel Requisition/Authorization form must be filed not less than five (5) business days in advance of planned travel. Refer to Appendix A-2 for the information that will be necessary to complete this form.

2. With a State Vehicle

a. Reserve State Vehicle:

- (1) It is necessary to reserve state vehicles in advance. Since state vehicles are reserved frequently, as soon as travel is anticipated, the office manager of the Student Organizations & Activities office can assist in determining state vehicle availability and scheduling.
- (2) If for some reason the travel is cancelled, simply call the Student Activities office again and release the reservation. SHOULD A STATE VEHICLE BE RESERVED, NOT USED, AND NOT CANCELLED, THERE WILL BE A CHARGE TO THE ORGANIZATION.
- (3) **VEHICLES MUST BE RESERVED BY GRADUATE ASSISTANTS OR FACULTY MEMBERS. FURTHERMORE, A FACULTY MEMBER OR GRADUATE ASSISTANT MUST ACCOMPANY STUDENTS TRAVELING BY STATE VEHICLE. STUDENTS MUST BE 21 YEARS OLD TO DRIVE A STATE VEHICLE.**
 - (a) Exceptions to this policy are: Associated Student Government and Union Activities Council Presidents and Vice-Presidents.
- (4) All funds for state vehicle mileage expenses are paper transactions from the ASG account to the account of the area responsible for state vehicles. Physical plant employees record the beginning and ending odometer readings and ASG will be billed for total mileage driven multiplied by the current state vehicle charge.
 - (a) **HOWEVER**, any charges over the amount allocated by ASG for travel **MUST BE** paid by the organization and an appropriate alternate account number must be indicated with the travel reservation.

- b. State charge cards are provided for the purchase of gasoline only and must be used for the purchase of gasoline. Complete instructions for charge card usage are provided in the glove compartment of the state vehicle.

- c. If the traveler is confronted by the situation whereby a service station refuses to accept the state gasoline charge card, the traveler must obtain a receipt for the gasoline purchased with personal money. This receipt must be taken directly to the Physical Plant by the traveler for reimbursement.
- d. Complete Travel Expense Requisition/Authorization Form:
 - (1) A Travel Expense Requisition/Authorization form for travel authorized by ASG **MUST BE COMPLETED** and approved **PRIOR TO THE TRIP** by the signature of the ASG Advisor or that travel **WILL NOT BE REIMBURSED**. The Travel Requisition/Authorization form must be filed not less than five (5) business days in advance of planned travel. Refer to Appendix A-2 for the information that will be necessary to complete this form.

B. OUT-OF-STATE TRAVEL

1. With a Private Car

- a. Complete an *Out-of-State Travel Expense Requisition/Authorization* Form:
 - (1) The requisition/authorization form must include the name of the RSO and the ASG 13-digit account number supplied by the office manager of the Student Organizations & Activities office. This form must be approved by the ASG Advisor, the Vice President for Student Affairs, and finally, the Budget Office.
 - (2) Airline and hotel reservations must be made in accordance with the State Travel Center guidelines. Refer to Appendix A-1, for *How To Make A Reservation Through The State Travel Center*.
 - (3) Out-of-State hotel/motel reservations, other than for out-of-state conferences with special rates provided through the conference, are to be booked through the State Travel Center. Travelers will not be told where to stay, booking will be at the lodging establishment of their choice.
 - (4) Out-of-State Travel Expense Requisition/Authorization forms must be filed no less than two (2) weeks in advance of the planned travel. Refer to Appendix A-2 for the information that will be necessary to complete the *Out-of-State Travel Expense Requisition/Authorization* form.

2. With a State Vehicle

- a. Reserve State Vehicle:
 - (1) It is necessary to reserve state vehicles in advance. Since state vehicles are reserved frequently, as soon as travel is anticipated, the office manager of the Student Organizations & Activities office can assist in determining state vehicle availability and scheduling.
 - (2) If for some reason the travel is cancelled, simply call the Student Activities office again and

release the reservation. SHOULD A STATE VEHICLE BE RESERVED, NOT USED, AND NOT CANCELLED, THERE WILL BE A CHARGE TO THE ORGANIZATION.

(3) VEHICLES MUST BE RESERVED BY GRADUATE ASSISTANTS OR FACULTY MEMBERS. FURTHERMORE, A FACULTY MEMBER OR GRADUATE ASSISTANT MUST ACCOMPANY STUDENTS TRAVELING BY STATE VEHICLE. STUDENTS MUST BE 21 YEARS OLD TO DRIVE A STATE VEHICLE.

(a) Exceptions to this policy are: Associated Student Government and Union Activities Council Presidents and Vice-Presidents.

(4) All funds for state vehicle mileage expenses are paper transactions from the ASG account to the account of the area responsible for state vehicles. Physical plant employees record the beginning and ending odometer readings and ASG will be billed for total mileage driven multiplied by the current state vehicle charge.

(a) HOWEVER, any charges over the amount allocated by ASG for travel MUST BE paid by the organization and an appropriate alternate account number must be indicated with the travel reservation.

b. State charge cards are provided for the purchase of gasoline only and must be used for the purchase of gasoline. Complete instructions for charge card usage are provided in the glove compartment of the state vehicle.

c. If the traveler is confronted by the situation whereby a service station refuses to accept the state gasoline charge card, the traveler must obtain a receipt for the gasoline purchased with personal money. This receipt must be taken directly to the Physical Plant by the traveler for reimbursement.

d. Stop by the Student Organizations & Activities office to complete an *Out-of-State Travel Expense Requisition/Authorization* form as outlined above in Section B-1. Refer to Appendix A-2 for the information that will be necessary to complete this form.

C. TRAVEL REIMBURSEMENT PROCEDURES FOR A PRIVATE CAR OR STATE VEHICLE

1. Complete the *Travel Detail Voucher*.

a. Stop by the Student Organizations & Activities office to complete a *Travel Detail Voucher*. Refer to Appendix A-3 for the information that will be necessary to complete the form.

b. No receipts are needed for gasoline when traveling by a private car.

c. **Original** lodging receipts must be submitted if reimbursement has been authorized.

d. **Original** registration receipts must be submitted if reimbursement has been authorized.

e. Reimbursement will be received in 4-6 weeks after the proper forms are completed by the Student Organizations & Activities office and approved.

II. PURCHASING AN AIRLINE TICKET

A. Complete *Out-of-State Travel Expense Requisition/Authorization* Form:

1. Stop by the Student Organizations & Activities office to complete a *Travel Detail Voucher*. Refer to Appendix A-3 for the information that will be necessary to complete the form.
 - a. This form must be approved by the ASG Advisor, by the signature of the Vice President for Student Affairs, and the Budget Office. If airfare is to be charged against an organization's allocation the allocation must be adequate to cover the total airfare expense or the Recognized Student Organization may deposit the amount equal to the total cost of airfare minus the allocation for airfare. No split billing will be allowed between the ASG 13-digit account number and an individual or organization. Refer to Appendix A-2 for the information that will be necessary to complete the *Out-of-State Travel Expense Requisition/Authorization* form.
2. Reserve Airline Ticket(s):
 - a. Agencies of the State of Kansas (i.e., Emporia State University) **MUST** utilize the State Travel Center to purchase airline tickets. When state funds are utilized for airline travel, the State Travel Center is the **ONLY TRAVEL AGENCY** approved for ESU personnel and Recognized Student Organization use. Therefore, any airfare that has been authorized for reimbursement by ASG must be purchased through the State Travel Center. **The use of any other travel agency for direct purchase cannot be reimbursed.** Refer to Appendix A-1 for *How To A Make Reservation Through The State Travel Center*.

STATE TRAVEL CENTER, Topeka, KS

HOURS: 7am-5pm, Monday-Friday

1-800-748-7400 or 1-785-368-6625

FAX: 1-785-368-6627

EMERGENCY/AFTER HOURS: 1-877-233-2431

B. TRAVEL REIMBURSEMENT PROCEDURE

1. Complete the *Travel Detail Voucher*.
 - a. Stop by the Student Organizations & Activities office to complete a *Travel Detail Voucher*. Refer to Appendix A-3 for the necessary information to complete the form.
 - b. No receipts are needed for gasoline when traveling by a private car.
 - c. **Original** lodging receipts must be submitted if reimbursement has been authorized.
 - d. **Original** registration receipts must be submitted if reimbursement has been authorized.
 - e. Reimbursement will be received in 4-6 weeks after the proper forms are completed by the Student Organizations & Activities office and approved.

III. PURCHASING MERCHANDISE ACCORDING TO ASG ALLOCATION

A. Using a Purchase Order Number

1. Stop by the Student Organizations & Activities office to complete a *Purchase Order* form. Refer to Appendix A-4 for the information that will be necessary to complete the form.
 - a. One original and four (4) additional copies of a *Purchase Order* form must be completed.
 - b. The order must be itemized and must include the number of items to be purchased, the unit price, and the total price of item(s). If more than one item is purchased, all items must be totaled for a grand total.
 - c. This form requires approval by the signature of a student executive officer within the organization and the ASG Advisor.
 - (1) A *Purchase Order* number is provided by the University Business Office and is given to the vendor over the phone when placing the order and by mailing the original of the *Purchase Order* form to the vendor.
 - d. The office manager of the Student Organizations & Activities office can assist in completing this form properly.

B. Using Charge Privileges

1. When a RSO has been authorized by ASG to purchase materials and does so by a charge procedure with the vendor, and the ordered merchandise is received, the invoice must be brought to the Student Organizations & Activities office for approval of payment.
 - a. A student executive officer of the organization must be available to approve the invoice for payment by their signature. Also, the ASG will approve the expenditure of an ASG allocation by signature of the ASG Advisor.

C. RSO Tax Exemption Information

1. Recognized Student Organizations are **tax exempt** only on purchases which are to be paid by ASG allocation. Verification of tax-exempt status may be received, by letter, from the University Business Office. Provide the Business Office with the address for mailing the letter to the vendor.

D. Payment Approval Process for Merchandise

1. When the merchandise is received, the invoice must be brought to the Student Organizations & Activities office for approval of payment.
 - a. A student executive officer of the organization must be available to approve the invoice for payment by their signature. Also, the ASG Advisor will approve the expenditure of ASG allocation by signature.

2. The following information is necessary for approving payment of invoices for purchases of goods approved by allocation of ASG:
 - a. Date goods received: Date of arrival of order
 - b. Is the order complete: Yes or No
 - c. Vendor's Federal Employer's Identification Number: From Vender
 - d. Division account number: From Student Organizations & Activities office
 - e. Purchase Order Number: If applicable
3. The office manager of the Student Organizations & Activities office can assist in completing this process.

NO REIMBURSEMENTS TO INDIVIDUALS WILL BE ACCEPTED!

IV. SPEAKER HONORARIUMS ACCORDING TO ASG ALLOCATION

A. Complete an *Agreement for Consultant Form*

1. Stop by the Student Organizations & Activities office to complete a *Agreement for Consultant form*. Refer to Appendix A-5 for the information that will be necessary to complete the *Agreement for Consultant form*.
2. To pay speaker(s) honorarium, one original and four (4) copies of an *Agreement for Consultant form* must be completed. The processing of an *Agreement for Consultant form* must be completed no less than four (4) weeks in advance of the event to insure payment to the speaker at the time of the event.
3. If costs of the speaker are to be split with other groups/divisions in addition to ASG, list the name of the organization(s), all appropriate account numbers, and designate the amount to be paid by each organization. Obtain the signature of the individual authorized to approve expenditures for the co-sponsoring group.
4. The *Agreement for Consultant form* must be signed by the speaker.
 - a. This may be accomplished by using the postal system well before the scheduled presentation or waiting until the night of the presentation to obtain the consultant's signature (see item 6 below).
5. This form must be approved by the signature of a student executive officer within the organization and by the signature of the ASG Advisor.
 - a. After all signatures are obtained and the signed forms forwarded to the business office, it will still take approximately three (3) weeks to receive the check.
6. If the speaker is to be paid after his/her presentation, the same procedures must be followed as listed above.
 - a. The speaker will need to be informed he/she will be paid 3-4 weeks **after** appearing if the *Agreement for Consultant form* is completed at the time of the event.
7. The office manager of the Student Organizations & Activities office can assist in the preparation of this form.

**STATE OF KANSAS EMPLOYEES ARE NOT BE CONTRACTED AS
CONSULTANTS/SPEAKERS!**

V. READJUSTMENT PROCEDURES FOR ASG ALLOCATIONS

A. Complete an *Allocation Readjustment Request Form*

1. All allocated funds can be spent only as **originally approved** by the ASG Student Senate. However, should circumstances change so that the designated expenditure is no longer appropriate or necessary, the organization has the option to request readjustment of the allocation so that those funds may be spent for purposes other than those originally approved. Refer to Appendix A-6 for the information that will be necessary to complete the *Allocation Readjustment Request Form*. This form can be obtained in the Student Organizations & Activities office.
2. The completed form should be returned to the Student Organizations & Activities office and given to the ASG Finance Committee Chairperson. The Finance Committee Chairperson will then request a committee meeting to consider the revised allocation. A preliminary budget of expenditures for the new activity should be presented at that meeting.
 - a. IT IS MANDATORY THAT SUCH A REQUEST FOR READJUSTMENT BE MADE IN ADVANCE OF THE EXPENDITURE (to include preparation and processing time of the necessary forms).

APPENDICES

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How To Make A Reservation Through The State Travel Center A-1

Necessary Information to Complete:

Out-of-State Travel Expense Requisition/Authorization Form A-2

Travel Detail Voucher Form A-3

Purchase Order Form A-4

Agreement for Consultant Form A-5

Allocation Readjustment Request Form A-6

HOW TO MAKE A RESERVATION THROUGH THE STATE TRAVEL CENTER

1. Identify yourself and provide your agency number (379-00 for Emporia State University)
2. Identify the purpose of the call
 - a) Business or personal reservations
 - b) General information, fare quote, schedules, car, hotel information
 - c) Ready to make a reservation or information only
3. Traveler's name, if different from the person making the call
4. Dates of travel
5. Departure city and destination city or cities (airport preference, if known)
6. Approximate times of travel (arrival and departure times, allowing one hour before departure and one hour after arrival.)
7. Car rental information
 - a) Pick-up and drop-off dates
 - b) Multiple cities (if applicable)
 - c) Extra features or equipment required
8. Ticket delivery information
 - a) Date and time needed
 - b) Any other delivery information
9. Other information
 - a) Additional travelers
 - b) Any pertinent information

OUT-OF-STATE TRAVEL REQUISITION/AUTHORIZATION FORM

1. Name of the student organization requesting the trip, preceded by "ASG-" designation.
2. Campus mailbox number to which form copies are to be returned; #65 for ASG allocations.
3. Name of the individual in charge of the trip.
4. Official university title of the traveler (student, graduate assistant, etc.)
5. Traveler's social security number.
6. Departure and destination cities. Include all cities where major business will be conducted. Do not include cities where the only reason to stop is to change modes of transportation.
7. Date and hour the trip is expected to begin (leaving Emporia).
8. Date and hour the trip is expected to end (arrival back to Emporia).
9. Reason for the trip. Do not use abbreviations.
10. List other state employees and students on the trip.
11. Modes of transportation used (drop-down selection).
12. The Student Activities Office Manager will enter the ASG 13-digit account number.
13. Fare amount for airplane, bus or car travel. Indicate if the airfare will be charged directly to the university by the State Travel Center.
14. Total amount of the registration fee, if any. Indicate whether the registration fee will be prepaid
15. Estimated amount of total lodging expenses.
16. Estimated amount of miscellaneous expenses
17. Detailed list and the corresponding amount of the miscellaneous expenses.
18. Total of all expenses. This is the total cost for the trip.
19. Amount ASG has approved for the trip.
20. In the event that the ASG allocation does not cover the entire cost of the trip, list the account numbers and amounts to be charged to each account. The Student Activities Office Manager will complete the ASG 13-digit account number and verify the allocated amount.
21. Acknowledgement/signature of the traveler.

Note: The following approvals are done electronically as this form is sent electronically to the people below.

22. Approval of the Director of Student Organizations & Activities approving expense against ASG allocation.
23. Approval of the Vice President for Student Affairs approving travel.
24. Approval of the University Controller.
25. Reservation number will be entered by the Budget Office. This number is required to charge airfare to the university through the State Travel Center.

TRAVEL DETAIL VOUCHER

1. Social security number of driver.
2. Name of driver. Must be same person designated on the travel requisition/authorization.
3. Complete mailing address to which the reimbursement check is to be mailed.
4. Enter "Emporia State University"
5. Dates of travel "(date left) to (date returned)"
6. Job title in relation to university (student, graduate assistant, etc.); not in relation to a student organization.
7. Enter "Emporia, KS"
8. List dates of travel
9. Time leaving Emporia across from date designation
10. Time returning to Emporia across from date designation
11. If a private vehicle is driven, enter official one-way mileage (can be obtained in Student Activities if not stated on allocation) across from date designation. If state vehicle is driven, no entries will be made in this column. However, enter notation "Drove State Vehicle" under Other Expense column description section.
12. City and state of ultimate destination across from date designation. Out-of-State destinations including airfare are entered "(city, state) via (Airport used)"
13. Name of motel/hotel. If no conference rate is given, reservations must have been made through the state travel center.
14. Per-night rate according to lodging receipt.
15. Use the Other Expense area to enter:
 - a) Purpose of travel (name of meeting/conference attended)
 - b) Other expenses (covered by ASG allocation)
 - c) Other explanations (drove state vehicle, airfare charged to ESU, etc.)
 - d) Students (list names of ESU student participants)If amount of reimbursement is less than the total expense, enter "allowed" and amount of appropriate reimbursement amount.
16. Enter name of student organization from which the expense has been allocated, including "ASG -" prefix.
17. ASG 13-digit account number will be added by the office manager of Student Organizations & Activities.
18. Driver signature and date.
19. Division approval signatures are for approval from the funding source. ASG allocation requires approval from the of Student Organizations & Activities office only; not an organization advisor or other division administrator.

PURCHASE ORDER

1. Divisions Purchaser: Name of the student organization that is placing the order, preceded by the notation "ASG-".
2. Date Date the document is prepared.
3. Account Number: The Student Activities Office Manager will insert the ASG 13-digit account number from which the payment has been allocated.
4. Firm Name, Address: Vendor's complete name, street, city, state, and zip code.
5. Vendor's Taxpayer Number: Vendor Federal Employer's Identification Number (9 digits).
6. Object Code: The Accounts Payable Section will complete this item from the State of Kansas Handbook of Uniform Object Classification.
7. Quantity: Number of units desired.
8. Unit: Unit such as "dozen," "each," "pounds," reams," etc.
9. Catalog or Item Number: Item numbers are required on all State of Kansas Contract orders when available. Catalog numbers, if available, are needed on all other orders.
10. Description of Article or Service: A complete description and specifications including name of the item, serial number, manufacturer's model number, size, color, and where inventory items (\$200+) will be located. If item is to be inventoried under a different account than was used to pay for the item, enter the account under which the item will be inventoried.
11. Contract Number: Where applicable, the State contract number from which the purchase is being made.
12. Unit Price: Actual or estimated unit price.
13. Amount: Amount which equals quantity times unit price of each item.
14. Total: Total of order.
15. Division Telephone Number: Telephone number of the purchaser for vendor reference.
16. Ship Merchandise To: Name of the division to which merchandise is to be delivered.
17. Division Head: An executive officer of the student organization authorizing purchase is to sign on the first half of the line. The ASG Advisor will also sign approving disbursement of allocation.
18. Approved ESU Business Office: Signature of Controller or his designee.
19. Purchase Order Number: This number will be applied in the Accounts Payable Office.

AGREEMENT FOR CONSULTANT FORM

1. Date: Date the document is prepared.
2. Consultant's Name: Name of the individual or firm that is to receive payment. (To whom check should be made payable.)
3. Address: Address of the individual doing consulting work. (Speaker)
4. Taxpayer I.D. Number: Firm's Federal Employer Identification Number (if a vendor other than an individual), or Social Security Number (if the vendor is an individual).
5. Consultant's Business Address: Name of the firm with which consultant is associated.
6. Does Consultant Receive State Payroll Check: "No"
7. Due to allocation limitations and procedural considerations, a State of Kansas employee will NOT be contracted as a consultant.
8. Description of Consultant's Objective: Full description of the consultant's duties for the contract period. Show the beginning and ending dates of the contract period.
9. Ending Date of Contract: Last day the consultant will perform under the contract.
10. Fee to be Paid to Consultant: Total amount the consultant is to be paid (including travel and lodging) from ASG allocation.
11. Fund to be Charged: Name of the RSO is identified here and the Student Activities Office Manager will insert the ASG 13-digit account number from which the payment has been allocated.
12. Consultant: Original signature of the consultant on all copies.
13. An executive officer of the student organization authorizing consultant contracting is to sign.
14. Dean of Appropriate School: The Vice-President for Student Affairs will sign approving contract.
15. Department Head, Division Chairman: The Director of Student Organizations & Activities will sign approving disbursement of allocation.
16. University Business Office: Signature of the Controller's Office.

ALLOCATION READJUSTMENT REQUEST FORM

1. Name of Recognized Student Organization: Name of the Recognized Student Organization (RSO) requesting the readjustment.
2. Name of Contact: Name of a person that can be reached in case there are questions about the request.
3. Daytime Phone: Daytime phone number for the person listed as the contact.
4. E-Mail: E-Mail address for the person listed as the contact.
5. Reason for Readjustment: Reasons for the readjustment (i.e., change in location of the conference).
6. Signature of the Contact: Signature of the person listed as the contact.
7. Date: Date the application is completed and returned to the Student Organizations & Activities office.

