ASICPP

Associated Students, Inc. – Financial Services
California State Polytechnic University, Pomona
2024-2025

Registered Student Organization (RSO)

Finance Manual

Financial Forms, Policies, and Procedures

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Introduction

Associated Students, Incorporated (ASI), Cal Poly Pomona is a registered non-profit corporation which is completely operated and funded by the students of Cal Poly Pomona. ASI also serves as an auxiliary organization for the University, providing numerous programs, services, and a wide range of opportunities for student involvement in campus activities. Specifically, ASI includes the Administration Office, Bronco Events and Activities Team (BEAT), Bronco Recreation and Intramural Complex (BRIC), Bronco Student Center (BSC), Financial Services, Human Resources, Marketing, Design, and Public Relations (MDPR), Student Experience and Programs, and Student Government. The Children's Center is also a partnership between ASI and Cal Poly Pomona University. ASI and the Bronco Student Center are funded mainly by the ASI and Bronco Student Center fees. The deposit, investment, and expenditure of these funds are subject to the Education Code (Sections 89300-89304), The California State University regulations, and Cal Poly Pomona.

ASI is subject to an annual financial audit by an independent CPA firm and periodic audits by the University. In addition, ASI is also contracted by the University to administer Instructionally Related Activities (IRA) funds on its behalf. ASI also maintains a variety of agency accounts for clubs and organizations registered by the University Bronco Leadership Center(BLC). This handbook is designed to assist student clubs and organizations, IRA groups and ASI departments to comply with ASI policies and procedures.

ASI Financial Services

ASI Financial Services serves as the corporate accounting office for ASI. The Financial Services Office is where most of your organization's financial activity will take place. Financial Services is responsible for handling cash deposits, processing disbursement checks and purchase orders, preparing financial reports, and assisting with other financial transactions. The Financial Services Office is also available to provide financial advice and assistance to all its account holders.

There are four separate funds that are handled by ASI Financial Services. All clubs and organizations will fit into one of these specific funds. The funds are Agency (Club accounts), Associated Students Incorporated (ASI, student body fee), Instructionally Related Activities (IRA), and ASI Facilities & Operations (F&O, student union fee).

General Policies & Procedures

ASI Account Registration Form

All funds are required to maintain a current ASI Account Registration Form on file with the Bronco Leadership Center (BLC) to activate an existing account or start a new one in conjunction with BLC, if they are a new agency account holder. An ASI Account Registration Form is valid for one academic year, and provides pertinent information needed for ASI Financial Services such as the purpose of the account, expected sources of income, disposition of funds, etc.

Agency Fund Administration Agreement

Agency funds are also required to maintain a current Agency Fund Administration Agreement on file with ASI Financial Services to activate an existing account or start a new one in conjunction with BLC, if they are a new agency account holder. Please, be sure to read the Agency Agreement in its entirety prior to signing the Signature Form.

- **ASI Account Registration Form** and **Fund Administration Agreements** must be submitted and signed via OnBase by the current president of the club or organization.
- **ASI Account Registration Form** must be submitted and signed via OnBase by IRA account holder (i.e., the advisor)

Budgets

Budget Guidelines & Stipulations

Policy Statement

The *ASI Budget Guidelines and Stipulations* protect the financial and legal interests of the Associated Students, Inc. (ASI), the CPP, and the CSU by ensuring compliance with federal, state, local laws; California State University System (CSU) and California State Polytechnic University Pomona (CPP) policies, procedures, and regulations; audit standards and good business practices; and viewpoint neutral procedures related to the allocation of mandatory student fee funds.

All entities funded by the ASI Fee and the ASI Facilities & Operations Fee shall comply with this policy by adhering to the *ASI Budget Guidelines and Stipulations*.

Non-compliance with these budget guidelines and stipulations may result in ASI sanctions determined to be appropriate by the ASI Treasurer, in consultation with the ASI Director of Financial Services and the ASI Executive Director, including and up to non-eligibility for ASI annual and mid-year funding support. For additional information or clarification refer to the Smart Spending Manual, visit the ASI Financial Services website and consult the ASI Treasurer or the ASI Director of Financial Services.

Annual Budget Requests

1. Eligibility: Registered Student Clubs and Councils, recognized Heritage Programs, and ASI Departments
2. Budget Workshop: The president and the treasurer of each registered Student Clubs and Councils shall attend the mandatory budget workshop conducted by ASI Financial Services as part of the annual registration process to submit a budget request. In addition, the president and the treasurer of each registered Council shall also attend a second budget workshop regarding the administration of council funds and allocations to registered Student Clubs.

3. Notification: ASI Financial Services shall notify registered Councils and Heritage Programs regarding their recommended ASI allocations based on the Student Opportunities Initiative. Upon final budget approval, ASI Financial Services shall notify all groups of the approved amounts.
4. Submission Deadlines: Registered councils are required to set deadlines for registered Student Clubs. All deadlines shall be communicated to the groups and posted on the website

by ASI Financial Services. ASI Departments shall be notified separately of their budget deadlines.

5. Budget Request Submission: Registered Student Clubs shall submit the Budget Request Forms to their respective registered Council. All others shall submit directly to ASI Financial Services.
6. Viewpoint Neutrality: All ASI fee-funded organizations (i.e., Board of Directors, Finance Committee, registered Councils) shall maintain a documented viewpoint neutral process for allocating ASI funds. CPP registered Councils shall be signed by authorized officers and submitted annually to ASI Financial Services during the budget process.
7. Budget Transfer Submission (registered Councils only): In addition to submitting a budget for themselves, registered Councils shall distribute at least 85% of their ASI funding to registered Student Clubs. Each registered Council's elected Executive Board shall decide how much to allocate to registered Student Clubs based on viewpoint-neutral funding criteria. Registered Councils shall submit the following:
    - Budget Transfer Form indicating the amount to be transferred to each registered Student Club
    - Viewpoint-Neutral Funding Process Form signed by authorized officers documenting the organization's viewpoint-neutral budget allocation process.
    - Budget Request Forms submitted by registered Student Clubs
8. All ASI Departments receiving an approved ASI budget allocation must develop and justify their budget requests annually. ASI Departments shall deliberate internally to review, adjust, and balance all budget requests before submitting to ASI Financial Services. ASI Financial Services shall consolidate all budget requests to submit a balanced budget to the Board of Directors.

Release of Funds

1. ASI annual budgets shall be released in two phases to protect against unexpected enrollment decline. Upon final approval of the ASI Annual Budget, seventy percent (70%) shall be released to ASI fee-funded groups (ASI reserves, registered Student Clubs and Councils, Heritage Programs, and ASI Departments). The release of the thirty percent (30%) balance shall be contingent on actual enrollment through Fall Semester. The ASI Board of Directors shall act on any recommendation to release less than 30% of the annual budget allocations with a 2/3 vote of the seated Board.
2. F&O annual budgets shall be released to ASI Departments in lump sums (100%) upon final budget approval. The source of F&O budget is the F&O fees collected in the prior year. Therefore, the release of F&O annual budgets is not contingent upon current year's actual enrollment.

Additional Budget Requests

1. <u>Eligibility</u>: Registered Student Clubs and Councils may be eligible for additional funding if the annual budget amount allocated was deemed insufficient.
   a. ASI Treasurer or ASI Financial Services shall consult with the Bronco Leadership Center& Cultural Centers (BLC) and the appropriate ASI Senator to confirm that the registered Student Club or Council requesting additional budget is in good standing and provide the information to the ASI Finance Committee.
   b. If the budget request is dismissed by the ASI Finance Committee or the ASI Board of Directors, the request shall not be eligible for resubmission for the same program or event unless an exception is recommended by the ASI Treasurer.
   c. Except for new clubs, registered Student Clubs are required to submit and obtain funding approval for their annual budget from their registered Council first. A copy of the Annual Budget must be verified and on file with ASI Financial Services.
   d. New registered Student Clubs unable to receive an annual budget from their registered Council may apply for funding through this process.
   e. Retreats, banquets, or other general club expenses are not eligible for additional budget request.
2. <u>Submission Deadlines</u>: Additional budget requests are considered on a rolling basis. However, requests shall be submitted before the event occurs. Additional budget requests for events between July and September may be submitted after the fact, but expenses shall reflect actual expenditures.

3. Budget Request Submission: Budget Request Form shall be submitted to the ASI Finance Committee through the ASI Treasurer.
    a. The requesting group shall provide a budget presentation at a regularly scheduled meeting of the ASI Finance Committee and/or the ASI Board of Directors. Failure to present to the ASI Finance Committee and/or the ASI Board of Directors shall result in dismissal of the club's request.
    b. The budget request must reflect the approved allocation from the registered Council.

4. Funding Cap: Additional funding request is capped at $6,000 per group per year, not to exceed $750 per person for a conference, convention, or program. More than one request is permitted per budgeted year, not to exceed a total of $6,000. Mid-year budget requests are funded by the New Programs and Augmentation (NP&A) fund.

5. Notification: The ASI Treasurer shall notify the requestor of the final decision, including the approved amount (if applicable), of the additional budget request.

6. Event Cancelation: In the event the funded program/event is canceled, the registered Student Club or registered Council must notify Financial Services to return funds to ASI.

7. The following shall apply to funding requests from The Green Initiative Fund (TGIF)
    a. Budgets requests shall not exceed $15,000 from TGIF for any on-campus sustainability project.
    b. Allocations from TGIF shall be subject to the provisions of the ASI Reserves Policy and Sustainability Committee Code.
    c. Multiple allocations from TGIF for the same project are not allowed.
    d. The Finance Committee can allocate up to a total of 70% of the account for the fiscal year. The remaining 30% may only be allocated upon 2/3 approval of the seated Senate.

Unspent Funds at Year End

1. Any unspent (carryover) ASI Department funds at year end shall revert to ASI reserves. For registered Student Clubs and Councils, any actual carryover in excess of budgeted carryover shall be repossessed and transferred to the following accounts: New Programs and Augmentations (65% of funds), ASI Prior Years II (15% of funds), ASI Prior Years III (10% of funds), and The Green Initiative Fund (10% of funds).

2. The ASI Board of Directors reserves the right to repossess, by a majority vote, carryover from any organization with designated allocations.

3. Registered Student Clubs that have been inactive for two (2) consecutive years shall have their carryover repossessed and transferred to the following accounts: New Programs and Augmentations (65% of funds), ASI Prior Years II (15% of funds), ASI Prior Years III (10% of funds), and The Green Initiative Fund (10% of funds).

ASI and ASI Facilities & Operations Fund Restrictions

ASI and ASI Facilities & Operations mandatory student fees shall not be used for the following purposes (restriction does not apply to Agency or Donation accounts as indicated with an asterisk). Any such activity may lead to legal, University-sanctioned, or ASI-authorized consequences including, but not limited to, suspension or revocation of allocated student fees by ASI and potential loss of future privileges.

1. Honoraria, stipends, or speaker's fees to any Cal Poly Pomona or auxiliary employee, unless they are “off the clock” and not performing their campus or auxiliary duties
2. [ASI Public Relations & Hospitality Policy] (items 2 to 4) Refreshments at regularly scheduled business meetings or personal events such as birthdays, showers, wedding and similar occasions. However, refreshments may be provided in relation to recruitment, training, speaker presentations and recognition purposes.
3. Flowers in connection with illness, hospitalization, or funeral*
4. Gifts for birthdays, showers, weddings, or similar occasions or **gift cards**. However, non-cash awards (e.g., plaques, award certificates) for achievement and recognition are allowed, provided that the amount and frequency are reasonable.
5. Events or fundraisers with the intent of generating additional income. *
6. [CPP Alcohol & Other Drugs Policy] Alcohol, tobacco, and other items prohibited by CSU policies and applicable laws and regulations
7. [CSU Auxiliary Organization Compliance Guide] Support or opposition of any candidate for public office, whether partisan or not, or to support any issue before the voters (including all matters before legislative bodies) of the state or any subdivision thereof or any city, municipality or local government entity of any kind, as may be permitted by Section 89300 of the Education Code (Section 42403 of Title V). The only exceptions are authorized governmental affairs representatives (Education Code Section 89300).
8. Student scholarships, except for ASI elected and appointed student leaders
9. [ASI Sponsorship and Partnership Policy] University-funded programs and activities, with the exception of ASI approved partnerships.
10. Instructionally Related Activities (IRA)-funded groups

11. Insurance expenses for individuals: premiums for student health insurance and excess medical; and insurance expenses for groups: auto insurance and group travel accident insurance. Exception: ASI's budgeted insurance requirements for University-authorized programs and services [Executive Order 1068 for Club Sports Insurance].
12. [CPP Discrimination, Harassment & Retaliation policy] Engaging in harassment or discrimination conduct.
13. [Student Conduct Code] Any activities in violation of the student conduct code, including but not limited to hazing or hazing related activities (Education Code Section 32050-32051).
14. Violate the First Amendment of US Constitution [viewpoint discrimination]. All ASI fee-funded organizations (i.e., Board of Directors, Finance Committee, registered Councils) shall maintain a documented viewpoint neutral process for allocating ASI funds. CPP registered Councils shall be signed by authorized officers and submitted annually to ASI Financial Services during the budget process.

    * Allowable under Agency and ASI F&O funds

Checking Account Balance

Profit & Loss Report

Upon request, Financial Services can provide a Profit & Loss (P&L) report of all accounting activities posted to an organization's account through the requested date. A P&L provides information on an account's income (funds deposited into the account), carryover (funds carried over from the previous fiscal year), expense (funds taken out of the account), purchase orders, and the funds in the account to date.

Questions on transactions processed by ASI will be directed to the appropriate Fund Accounts Payable Specialist. ASI will make corrections and/or adjustments to transaction completed and posted on the account only with the approval of the ASI Director of Financial Services.

Student clubs and orgs must be fully registered with the Bronco Leadership Center to have their account activated prior to any request for financial reports. Individuals from an organization must be listed on the Approved Club List as an authorized signer to receive P&L reports. To request a financial report, visit the Financial Services office located on the second floor of the Bronco Student Center or send an email to asifs@cpp.edu using your authorized @cpp.edu email.

Account information **cannot** be given over the phone.

Revenue Policies & Procedures

Cash Handling

Refer to Senate Bill 2015-2016:14 for the full version

All funds of ASI and IRA budget groups must be deposited with Financial Services. This would also include mid-year budget request funding and council allocations. Registered organizations and agency account holders must also deposit funds with Financial Services.

Funds that are held in Agency and IRA accounts include membership dues and fees, prizes/awards from competitions, and fundraising income, including monies generated through food sales, item sales, ticket charges for university-approved programs, revenue from University-approved volunteer activities and similar means. Student organization funds may not be raised through the sale of alcohol or tobacco products.

Upon submission of cash and checks, ASI shall issue a cash receipt to the depositor. Cash receipts shall be credited to the organization's account. Items returned by the bank for any reason shall be debited from the organization's account. Collection procedures against returned items shall be the responsibility of the organization. Any service charges resulting from items returned by the bank shall be charged to the organization's account.

All account holders are required to comply with prescribed cash handling policy & procedures. Any violation of these cash handling policies & procedures shall be reported to the University and potentially jeopardize the registration status of the student organization or have the students involved subject to disciplinary action, as appropriate.

Off campus banking is prohibited by the CSU. Electronic payment methods such as, but not limited to, Venmo, Paypal, and Zelle, are considered off-campus bank accounts. At no time shall a student organization deposit funds into an unauthorized bank account which includes electronic fund transfer applications like Venmo, PayPal, and Zelle. Because these platforms currently require the account to be linked to the account-holders bank account, they are considered "off campus bank accounts".

EO 1104 Campus Reporting of Fiscal Improprieties | Notification to RSO's

Cal Poly Pomona is committed to the highest ethical standards and to creating an environment where fraudulent and other dishonest acts are not tolerated. As part of an ongoing effort to provide public accountability, the campus president is required to notify CSU and other state officials of certain cases of actual or suspected fiscal improprieties, including issues related to the campus itself and to an auxiliary of the campus. These reporting requirements apply to both state and non-state funds. You may refer to the CSU Executive Order 1104 for more information.

Fiscal improprieties include fraud, embezzlement, or theft, initiated not only by a campus constituent such as a student, university employee, or auxiliary employee, but also by an external party. Actions that result in a loss of assets shall be reported as required, even if the loss is later recovered or reimbursed.

When there is any case of actual or suspected fiscal improprieties, please immediately report it to Director of Internal Audit, Joice Xiong, at (909) 869-3332 or yxiong@cpp.edu. The campus will conduct an inquiry on any complaint, allegation, or possible evidence of fiscal improprieties.

Segregation of Cash Handling Duties

Segregation of duties must be maintained when cash is received. No single person should have complete control. If student clubs and organizations are unable to comply with the following requirements due to lack of resources, mitigating controls must be implemented to prevent and detect loss from fraud or negligence.

Segregation of Cash Handling Duties Guidelines:

1. Cash handling activities require daily supervision and review.
2. The storage and inventory of blank receipt stock must be handled by someone other than the cash handler.
3. Deposit counts must be verified by a second person.
4. Returns, refunds, and write-offs, as well as inventory of returned items, must be approved by someone other than the cash handler.
5. Payments received through mail must be verified, processed by someone other than the cash handler, and restrictively endorsed for deposit or electronically deposited by the close of business on the date of receipt.
6. The person receiving cash, issuing cash receipts, and preparing the deposit should not be the same person who performs reconciliation, enters journal entries, and reviews financial statements and activities.

Club president/designee(s) is charged with the following responsibilities.

1. Authorize/Designate cash handler responsible for handling cash and cash equivalents. Cash Handler must be someone who did not collect the cash or open the mail.
2. Ensure that a current account registration form with a list of authorized student and advisor signers is submitted to ASI Financial Services upon registration.
3. Ensure that all signers/cash handlers attend the annual mandatory “Fundamentals of Club Accounts” training which covers cash handling.
4. Ensure that cash handling is operated in accordance with CSU and ASI policies and procedures.
5. Ensure that cash and cash equivalents are held in a secured area until deposited.
6. Ensure deposits are made daily, even if it is a small amount. Deposits should never be held longer than 5 business days.

Check Requirements

To be accepted for deposit, each check presented must be payable to one of the following:

- **a)** Associated Students Incorporated (ASI)
- **b)** The Bronco Students Center (BSC)
- **c)** Or the name of the registered student club or organization.

1. ASI Financial Services will not accept any checks dated over 180-days old. If check is stale dated the RSO is responsible for paying added processing fees requested by the bank.
2. Be properly signed by the owner of the account.
3. Establish an agreement regarding numeric and written amounts. When the numeric and written amounts on a check do not agree, a new check should be requested.
4. Be legibly written in ink or typed.
5. Please, have Federal Reserve routing codes printed as part of the MICR encoding at the bottom of the check.
6. When ASI Financial Services receives a notice of Non-Sufficient Funds (NSF) from the bank, it is given to the ASI Accounting Technician for appropriate handling. The depositor is notified, and the appropriate account is debited.

Cash or Cash Equivalent Requirements

1. Only U.S. currency and coins should be accepted. ASI Financial Services does not accept foreign currencies. Cash equivalents include checks, cashier's checks, and money orders which can be accepted at cash handling stations and by student clubs and organizations.

Off campus banking is prohibited by the CSU. Electronic payment methods such as, but not limited to, Venmo, Paypal, and Zelle, are considered to be off-campus bank accounts. At no time shall a student organization deposit funds into an unauthorized bank account which includes electronic fund transfer applications like Venmo, PayPal, and Zelle. Because these platforms currently require the account to be linked to the account-holders bank account, they are considered "off campus bank accounts".

Departments or student clubs and organizations must maintain a listing of checks that are not payable to Associated Students Incorporated (or ASI), the BSC (or Bronco Student Center), or the name of the registered student club or organization. These checks must be forwarded to the appropriate entity (if identifiable) or returned to the payee no later than 30 days from receipt.

Student Club Fundraising

Fundraising Highlights

- Charitable gifts can now be deposited directly to your ASI Fundraising account and no fees will be incurred.
- Your donated dollars will be deposited directly into ASI donation account—easy to access and spend.
- You can spend each dollar you raise!

What is a Charitable Gift?

- To issue a charitable tax receipt, no goods or services may be given in exchange for the gift.
- For example, a bake sale or car wash where the donor is receiving something would not be eligible for a charitable tax receipt.
- When a friend, family member or other supporter gives your club money and you give nothing in return, that is a donation to your student club where CPP Gift Processing will issue a charitable tax receipt.

What is a Non-Charitable Gift?

- If there is an exchange of goods or services for a donation, then the donation is not charitable, and the donor will NOT receive a charitable tax receipt.
- Any money collected for selling things such as a bake sale is not charitable.

Processing a Charitable Gift?

- Before you ask for money, you MUST coordinate with the CPP Gift Processing office to review all solicitation materials.
- Alternatively, you can use the standard introduction letters and thank you letters from the links below without additional approval from CPP Gift Processing.
- Gifts to fraternities and sororities are not charitable per IRS regulations.

What to Do with Funds

- Make checks out to **Associated Students, Inc. (or ASI)** with student club name in memo.
- Mail checks to:
  Cal Poly Pomona Gift Processing PO Box (ensures timely processing)
  PO Box 3121
  Pomona, CA 91769
- Deposit will be made directly into ASI donation account.
- CPP Gift Processing will issue a charitable tax receipt to donor.
- Follow ALL ASI cash handling procedures—submit any checks received in-hand to ASI Financial Services by the next business day and ASI Financial services will contact CPP Gift Processing to pick up your check.
- Online giving: http://give.cpp.edu/studentclub

Crowdfunding

- All student clubs are eligible to apply for a crowdfunding project.
- All the money will go to your cause and no additional fees will be incurred.
- Crowdfunding is only for donations—not for personal fundraising, events or ticket sales.

How to Launch a Successful Crowdfunding Campaign

1. What is your goal? Be specific.
   By when do you need to reach your goal?
2. How will you achieve your goal?
   Minimum of 8 ambassadors who can commit to reaching out to 20 people each.
3. What project materials can you collect before launching your crowdfunding campaign? These include photos, videos, project description, etc.
4. Who will be the leaders of your campaign?
   Is it your fundraising chair, treasurer, president, etc.?

Crowdfunding Application

- Go to crowdfund.cpp.edu .
- Click on ‘submit an application’ in the top-right menu.
- Fill out the form and click ‘submit project.’
- The annual giving team will review your application and will be in touch.

Charitable Donation Policy

- While the Cal Poly Pomona Philanthropic Foundation is the official auxiliary for all philanthropic contributions to Cal Poly Pomona entities, there are some efficiencies for allowing an alternate method. As such, the Cal Poly Pomona Philanthropic Foundation will allow Associated Student, Inc. (ASI), by virtue of its status as a nonprofit 501(c)(3) organization, to accept cash donations designated for student clubs and organizations only if they are less than $3,000 per donor per year.
- Gifts of $3,000 or more per donor per year must be deposited to the Cal Poly Pomona Philanthropic Foundation.
- Gifts of stocks will still be processed to the Cal Poly Pomona Philanthropic Foundation
- Gifts made via one payment source comingled with a Cal Poly Pomona Philanthropic program and a registered student club or organization will still be processed to the Cal Poly Pomona Philanthropic Foundation and transmitted to ASI.
- Crowdfunding gifts received online will be processed to the Cal Poly Pomona Philanthropic Foundation and transmitted to ASI.
- Gifts to ASI for student clubs and organizations will be processed by Gift Processing in University Advancement and deposited to ASI.
- Solicitation of gifts exceeding $1,000 will need to be coordinated with University Development.
- Solicitation of gifts in conjunction with an event or sponsorship require review of all solicitation materials by the Gift Processing Specialist prior to sending any solicitation.
- Gift Processing will be responsible for donor acknowledgement and issuance of receipts for gifts it processes.
- If available, matching gifts will be pursued by the Gift Processing department

Charitable Donation Procedures

Procedure for Accepting Donations	
Responsible Party:	**Action:**
Student Club/Advisor	**1. Receiving the Gift** Upon receipt of a donation, the student organization or advisor contacts the Bronco Leadership Center (BLC). If ASI Financial Services receives the donation directly, they will contact Gift Processing to pick up the check.. In addition, ASI and Gift Processing must comply with Cal Poly Pomona Philanthropic Foundation cash handling policy regarding timely deposits.
Gift Processing	**2. Depositing the Gift** Gifts less than $3,000 per donor per year, will be processed by and deposited to the ASI bank account by the Gift Processing Department. Gifts of $3,000 or more per donor per year, gifts of stock, or gifts received from one payment source comingled with a Cal Poly Pomona Philanthropic Foundation donation will be processed through the Cal Poly Pomona Philanthropic Foundation. Gift Processing will deposit the donation into the Cal Poly Pomona Philanthropic Foundation fund in support of the student club. The student club will spend donated funds from the Foundation with the assistance of their faculty or staff advisor and area budget analyst.
Gift Processing/ASI	**3. Processing the Gift Record and Acknowledgement** Gift Processing completes the gift record in the University Advancement database, will generates the charitable tax receipt and send the receipt to the donor.

Procedure for Gifts-in-Kind	
Responsible Party:	**Action:**
Donor	1. **Receiving a Gift-in-Kind** The Donor is required to determine the value of the gift-in-kind, indication of ownership and their intent to donate. Donations of personal services cannot be accepted as a gift-in-kind for charitable deduction purposes. An appraisal will be required for gifts with a value of $5,000 or greater.
Student Club/ASI Student Club/ ASI	2. **Acceptance of the Gift-in-Kind** The student club completes the Gift-in-Kind form and obtains donor signature. An email from the donor with description, value of gift and intent to give is sufficient in lieu of actual signature.
ASI	3. **Acquiring Signatures for the Gift-in-Kind** The Student Club or ASI Office forwards form the Gift-in-Kind form to the Director of ASI or Faculty/Staff Advisor confirming receipt of the gift on behalf of the student club.
ASI	4. **Notification to Gift Processing of Gift-in-Kind** The "Gift-in-Kind Form" form with backup supporting donor's declared value and if necessary, IRS form 8283 is forwarded to the Gift Processing for review and corrections, if necessary.
Gift Processing	5. **Processing the Gift Record and Acknowledgement** Gift Processing completes the gift record in the University Advancement database, will generate the charitable tax receipt and send the receipt to the donor.
Gift Processing/ASI	6. **Archiving Gift Documentation** Gift Processing files and maintains all gift records.
ASI/Gift Processing	7. **Reviewing Gift Restrictions** Gift Processing notifies ASI of any restrictions imposed on the gift. ASI is responsible for notifying the student club of any such restrictions.

Expenses Policies & Procedures

Disbursement Request (DR) – Preparer

A Disbursement Request (DR) is used to request a reimbursement check. A DR is required to issue payment on a purchase order when the goods have been received or services have been rendered. The DR shall be completed through OnBase and approved by 3 authorized signers. Supporting documentation for the expense shall be attached to the DR upon submission.

A DR may be used to request a check to be cut for a performer, vendor, or artist prior to their performance. The DR shall be submitted along with the fully executed contract and any supporting documents (bank statements, proof of insurance, additional insured endorsement, etc.) to OnBase prior to the performance or date of service. The printed check will then be held by Financial Services or the department staff until the day of the event where it will be given to the vendor, performer, or artist after they have completed the contracted services.

> A W9 form or Vendor Data Record (VDR) form submission will ALWAYS be required for vendors if ASI Financial Services does not already have the vendor in our database. If your group is not sure if the vendor is already in our system, please reach out to us at asipayables@cpp.edu.
>
> A W8 form is required for international vendors. Please reach out to asiaccounting@cpp.edu for payments to international vendors so they can provide the EFTR form (a document necessary for wire transfers).
>
> When paying vendors directly, the correct sales tax is 9.5% (even though Pomona's sales tax is 10.25%). A vendor can charge more than 9.5% on sales tax, but they cannot charge anything less than 9.5%.

Schedule for Processing a DR with all Supporting Documentation:

DR Turned In:	Available for Payment:
Thursday by 5:00pm	Following Thursday after 2:00pm

*Applies to ASI, IRA, Agency, and BSC checks/payments.

Reasons to submit a Disbursement Request (DR) Form:

1. **Reimbursement**: For expenses incurred by an individual for the benefit of the club/IRA/council/department. An itemized receipt and proof of payment is required.

2. **Cash Advance**: This option allows clubs/IRA/councils/departments to request money from one of their ASI accounts prior to the purchase of supplies, venues, or equipment related to the group.

   - Cash Advances are for purchasing small items for an event. Multiple cash advances can be combined to pay for a large item. A separate disbursement request is used to request payment for large items.
   - Cash Advance disbursement requests, up to $500, may be submitted for an individual.
   - Only one Cash Advance check can be outstanding at a time per individual.
   - Unspent funds must be deposited back into club/IRA account.
   - Supporting documentation must be submitted **no later than 10-business days after the last day of the off-campus event/trip**. If not submitted within the 10 days, the club/organization's account is on hold for cash and travel advances and will not be released until the activity report envelope is properly returned to Financial Services.
   - No unauthorized purchases may be included in accounting of cash advance (personal items, side trips, etc.)

Repeated offenses may ban the organization from advances for the remainder of the fiscal year.

3. **Direct Payment to a Vendor**: To pay for service or product directly. For example, an order is placed with an outside vendor for t-shirts for the club. An invoice must be attached to the DR submission for ASI Financial Service to pay the vendor. If the vendor is on-campus (e.g., the Bronco Bookstore, any on-campus food vendors, Campus Catering, Brew Works, the CPP Farm Store, Kellogg West, BSC room rentals, etc.) then you do NOT need to submit a DR, but rather a **Purchase Order (PO) form**. Any direct payments to vendors amounting to **$5,000 or greater** (whether it is an on-campus vendor or an off-campus vendor) will require a Purchase Order (PO) submission. Guest Speakers, food cart vendors (e.g., churro cart), performers, and artists do NOT need a PO (even if the expense exceeds $5,000). A contract attached to the DR would be sufficient as long as the contract itemizes the expenses). If the contract is not itemized, then we would need a contract and an invoice attached to the DR.

Prize, Award, & Gift Procedures

Effective Date: 2/8/2021 **Last Revision Date**: 5/15/2019

Introduction

The procedures have been developed to provide guidance to faculty, staff and students on issuing prizes, awards, and gifts.

Documentations for Payments

For payment or reimbursements of prizes, awards & gifts, the following items must be submitted to Financial Services:

- A completed Disbursement Request with supporting documents (detailed receipts) must be submitted with the appropriate approval.
- A list of recipients with information listed below, must be attached to the Disbursement Request. Select the appropriate form based on the value of the prize, award, or gift.
- If the recipient information is not available at the time of purchase, the holder must collect the information after the prize, award, or gift is given out, then submit the information to Financial Services within 10 days.

A. **Prizes, Awards, & Gifts for ASI Employees**
   ASI requires a completed Prize, Award, & Gift Form for ASI Employees regardless of the fair market value of the item. Prizes, awards, and gifts are taxable to the ASI employee at any amount. The form will be provided to ASI Payroll, and tax will be withheld from the employee’s paycheck based on the value of the item received. It is the employee’s responsibility to report the prize, award, or gift as income.
B. **Prizes, Awards, & Gifts $50 or Less**
   Prize, Award, and Gift form is not required for prizes, awards, and gifts $50 or less in value; however, for audit purposes, the following information is required for purchases made (this information is not required for promotional items or door prizes):
   - **a.** the recipient’s name.
   - **b.** what was given for the purpose.
   - **c.** the date given.
   - **d.** the value (amount) of each prize, award, or gift

C. **Prizes, Awards, & Gifts Over $50**
   ASI requires a completed Prize, Award & Gift form for all prizes, awards & gifts over $50 in value.

a. The Prize, Award & Gift form must be completed with the recipient's name, Bronco ID, address, email, telephone #, employment status, and signature, if over $50 in value.
b. Prizes, awards & gifts are reported as taxable income as follows:
    i. If the recipient is an employee of CPP University, or Foundation, this will be taxed and reported on the employee's W-2 Form if the amount is over $50.
    ii. If the recipient is not an employee, a Vendor Data Form is required. 1099 will be issued to the recipient after the end of the calendar year if more than $600 per year is paid.

A Prize, Award & Gift Recipients form is available from Financial Services to aid in the recording.

Definitions:

Award: Something of value given for merit.

Fair Market Value: The price an asset would sell for on the open market. Generally, a purchaser can list the purchase price including sales tax as the value of the prize, award, or gift.

Holder: The person responsible for collecting the recipient's information. This is usually (but not required to be) the person responsible for safeguarding the prize, award, or gift until the item is given out.

Prize: Something of value given to a winner of a contest, competition, raffle (see policy SB 2015-2016:06) or free drawing.

Promotional Items: Items that display the name, logo or other icon identifying ASI and given away to individuals as a gift with no participation. Anyone can receive it without restrictions.

Raffles: Per ICSUAM 15701, raffles are also known as opportunity drawings or basket auction. A raffle is a scheme for the distribution of prizes by chance among persons who have paid money for paper tickets that provide the opportunity to win these prizes. Each ticket is sold with a detachable coupon or stub and both the ticket and its associated coupon or stub are marked with a unique and matching identifier. 90% of raffle revenue must be used for a charitable purpose or program. The law requires charitable organizations to register with the Registry of Charitable Trusts. Registration must be submitted to ASI Financial Services at least 90 days prior to September 1 for each reporting cycle from September 1 to August 31. See Policy SB 20152016:06 for more detail.

Raffle Requirements & Procedures

For Raffle requirements and procedures, please ALWAYS visit the California Attorney General's Office website at: https://oag.ca.gov/charities/raffles

*We recommend that you watch the "Raffle Webinar" that is posted on this site as it also clarifies how these requirements should be fulfilled in compliance with various legal codes.

What is a Raffle?

According to the Attorney General Office, a raffle is "a type of lottery in which prizes are awarded to people who pay for a chance to win. Typically, raffle tickets are sold and may also be given away. A winning ticket is selected.

Any scheme involving a prize where payment or purchase of something will increase the chance of winning the prize is considered a raffle regardless of what the contest is called, even if there is a free entry option available".

For example: giveaways, add-ons, random drawings, and opportunity drawings may be considered raffles and these contests are subject to Penal Code 320.5 and require registration and reporting to the Registry".

Please note the following:

- 90% of raffle earnings must be used for a charitable purpose.
- 10% of the raffle earnings must be used for related event expenses.

Scholarship Award

ASI Fund (account number starting with a “1”) cannot be used to fund scholarships unless the scholarship is part of the scholarship agreement for ASI Student Government. Clubs and organizations, however, can choose to award scholarships out of their Agency accounts (account number starting with a “3”).

To give out a scholarship award, the Scholarship Award Form must be prepared. In addition, the Scholarship Award Form must be attached to a Disbursement Request that’s payable to Cal Poly Pomona University.

Financial Services will process the scholarship disbursement. Due to IRS tax reporting requirements, scholarship disbursements cannot be paid directly to the students. They must go through the Office of Financial Aid & Scholarships and be deposited directly into students’ financial aid accounts.

Purchase Order (P.O.) – Preparer

Refer to Procurement Policy Approved December 1, 2016, for full version

A purchase order (P.O.) is a legal binding contract between ASI and a vendor. P.O.s are widely accepted in the business community. It verifies that funds are encumbered (set aside) from an appropriate account to pay the vendor once the goods and/or services have been adequately provided.

While some vendors require P.O.s and some are willing to provide goods or services without a P.O., it is highly recommended that all clubs and organizations always utilize a P.O. for their fund accounts and encourage the vendor to accept it. This ensures that funds will be available to cover the vendor's invoice. All P.O. Requests (P.O.s) are generally processed **within 3 business days** and handled as requested.

<u>A P.O. does not provide payment to the vendor</u>. After the goods have been delivered or services have been rendered, a DR with an original invoice is to be submitted to OnBase for payment against the PO Payment will not be made without an original invoice. The only exception is when the services are rendered by either the ASI or the University. Payments will be automatically deducted from the account.

<u>Purchase Order Request Guidelines</u>

A P.O. is required for:

1. Purchases which cost $5,000 or more, not including tax, for the following funds:
   a. ASI
   b. Instructionally Related Activities (IRA)
   c. Bronco Student Center (BSC)
2. All purchases made from the University, Cal Poly Pomona Foundation, or Associated Students, Inc. (ex. room reservation, Conferences and Events, MDPR prints, etc.) for:
   a. ASI
   b. IRA
   c. BSC
   d. Agency Accounts

A P.O. is NOT required when a vendor, performer, or artist is contracted for their services. ASI's Performance contracts represent a legal and binding agreement that can be offered to the vendor/performer/artist as a promise to pay. A P.O.R may still be used to encumber the funds to pay the contract.

Automatic Payment Procedures

The Purpose of Automatic Payments

The Automatic Payment Procedures outlined in this document are intended to provide guidance on the business processes established to help streamline transactions conducted with the Cal Poly Pomona University and ASI Bronco Student Center. The implementation of these new procedures is expected to improve efficiency, reduce lag time in payment processing, reduce the time and cost spent on collection, and increase collection rate.

Automatic Payment: Service Provider's Responsibilities

1. Require all student clubs, student organizations, and IRAs to obtain a purchase order (PO) from ASI to encumber their funds; PO must be signed by the authorized account signer and the email of the authorized signer must be provided.
2. Require all University departments to provide the chart field string.
3. If the final billing amount of the order exceeds the PO amount, the service provider must request the customer to complete a Disbursement Request.
4. Upon implementation of the procedures, notify all customers during the initial transition that their accounts will be automatically deducted.
5. If a contract is required, the contract must also be signed by the authorized account signer.
6. Provide a summary list of charges detailing the customer's name, account number/chart field string, PO# if applicable, products/services rendered, date of service, and the final billing amount.
7. If a summary list of charges is not available, supporting document that contains the same information listed above is also acceptable.

Automatic Payment: Customer's Responsibilities

- Student clubs & organizations, as well as IRAs, are required to submit an ASI P.O. to the service provider when a cost would be involved.
- If the PO amount is less than the final billing amount, the customer must notify ASI Financial Services to increase the PO amount.
- University departments are required to provide a chart field string to the service provider.
- Authorized signer needs to review the final invoice sent via email.
- The final bill will be deducted from the customer's account automatically.
- If the customer disagrees with the charge, the customer needs to contact the billing agent, or ASI Accounts Receivable, within 3 days to make a correction.

Off-Campus Events & The ASI Travel Packet

Any event that takes place off-campus is considered travel. This interpretation also extends to banquets as of the 2023-24 academic year. Please review these CSU documents when your group contemplates an off-campus event: [CSU Travel Procedures][ASI Travel Policy] [Safer Return Travel Policy].

All documents related to an off-campus event/travel/banquet must be submitted to ASI Financial Services in accordance with the ASI Travel Policy & Procedures. If your group anticipates reimbursement for expenses incurred for the off-campus event/trip/banquet, then all of the required items must be submitted no later than 10-business days prior to the first day of the event date or 3-months prior for international events:

Domestic Travel ASI Travel Packet Checklist

A. ASI Authorization to Travel Form
B. List of Travelers
C. Estimated Travel Expense Form
D. Release of Liability Forms for Each Traveler (both pages must be completed and submitted for every traveler)

Competitive Sports

ASI funded groups participating in close contact competition and activities shall be required to submit a list of participants and signed waiver and liability release forms [Executive Order 1041] from each participant as well as comply with other requirements to manage the risks involved.

These forms must be submitted prior to the activity (Senate Bill 92-93:06).

*Indicates items that may be funded by the Agency or Donation account

Any student club/organization that plans to reimburse or pay for travel expenses must have each attendee affiliated Cal Poly Pomona fill out an Authorization to Travel Form, Estimated Travel Expense, and a Liability Release Form.

Effective December 15, 2016, all completed travel forms must be submitted to ASI Financial Services at least 10 business days prior to the event. Submissions between 1-9 days prior to the event will require a memo from the club or organization’s advisor/supervisor justifying the late submission. Disbursement Requests for travel and expenses related to the travel will not be processed if completed travel forms are not submitted prior to travel.

Effective June 1, 2021, *essential* out-of-state travel may be allowed if approved by the Dean of students for clubs and organizations or approved by the Provost for IRA groups. ASI Financial Services must receive this form (signed and approved by the advisor) at least 10 business days prior to travel, so please plan accordingly. ***Please note this policy is subject to change and may be revoked at any time in relation to state and county guidelines.***

International Travel

Student organizations traveling outside of the United States are required to complete an International Travel Package as listed below. Required forms and documentation will need to be reviewed and approved by the appropriate departments and staff. All travelers are also required to complete and have approved travel forms and purchase risk management insurance. This can be a long process and will need to be all completed and turned in to Financial Services no later than 3 months prior to departure.

Check the International Travel Ban webpage to ensure that your club will not be using ASI Account funds for an off-campus event to a banned area.

Effective June 1, 2021, *essential* travel may be allowed if approved by the Associate VP/Dean of students for clubs and organizations or approved by the respective college Dean for IRA groups. Next, the form must be approved by VP of Student Affairs for clubs and organizations or approved by the Provost/VP for Academic Affairs for IRA groups. ASI Financial Services must receive this form (signed and approved) at least 10 business days prior to travel, so please plan accordingly. ***Please note this policy is subject to change and may be revoked at any time in relation to state and county guidelines.***

International Travel Packet Checklist:

1. Authorization to Travel Form (per group)
2. Release of Liability Form (per traveler)
3. Authorization for International Travel (one per group)
4. List of Attendees
5. Emergency Contact List
6. Flight and Hotel Information
7. Risk Management Insurance
8. Document Confirming Purpose of Trip
9. Copy of Advisor's Authorization to Travel on State Business (if Advisor is traveling)

Travel Expense Claim (T.E.C.) Form

Submission of the Travel Expense Claim form is required whenever travel expenses have been incurred. Submission of the Travel Expense Claim form validates the travel expenses.

That said, a Travel Expense Claim Form must be submitted along with all receipts and proof of payment via a Disbursement Request (DR) Form. Your group/club is responsible for submitting these items by the deadline assigned by the ASI Financial Services office.

If we do not receive DR submissions and/or Travel Expense Claim Forms by the date provided, **our office will assume that no expenses were incurred**, and therefore no reimbursements are owed. Thus, it is very important that your e-board submits these documents on time.

Travel Advance

Refer to CSU Travel Procedures and Regulation G-001 (Effective January 2016) for full version

Student clubs and organizations may submit a travel advance **disbursement request** for an event off campus. Travel Advances follow the same process as a disbursement request. Travel forms for each Cal Poly Pomona student attending the off-campus event must be filled out and submitted to Financial Services at least two weeks prior to the event. Please plan accordingly when requesting a Travel Advance check.

Travel Advance DR Turned In:	**Check is Processed:**
Thursday by 5:00pm	Following Thursday after 2:00pm

Requesting and Returning a Travel Advance

1. Follow all travel procedures and submit the necessary completed travel forms to Financial Services **at least 2 weeks days prior** to the event.

2. Submit a Disbursement Request (DR) Form to Financial Services requesting a travel advance. Please reference your travel authorization number on the top of the form. You will be asked if the DR pertains to a cash advance, please select the “Yes” option.

3. No later than 10-business days after the last day of the off-campus event/trip, you will need to submit receipts, proof of payment, and the travel expense claim form for the travel advance.

Travel Advance Guidelines

A. Travel advances are used for pre-paying travel expenses such as lodging or airfare.
B. Only one Travel Advance check can be outstanding at a time per individual.
C. Original detailed receipts and accounting for all expenditures must be submitted along with any unused funds from the advance.
D. Back-up documentation must be properly submitted with all supporting documentation no later than 10 days after the event. If not submitted within the 10 days, the club/organization’s account is on hold for Cash and Travel Advances and will not be released until the activity report envelope is properly returned to Financial Services.
E. No unauthorized purchases may be included in accounting of Travel Advance (personal items, side trips, etc.)
F. The person in charge must submit the Disbursement Request – Additional Information form after all expenditures have been made.
G. The person who the Travel Advance check is made out to must make all expenditures. If a purchase is made by credit card, the name on the bank statement must match up to the name on the Travel Advance check.
H. Repeated offenses may ban the organization from advances for the remainder of the year.

Limitations When Using Non-Agency Funds

When purchasing meals during travel, there is a limit per meal on how much the advance can be used for:

A. If travel is for a full day or more, allocations can be combined to reach a total meal limit of $68 per day of travel.

B. If travel is for a duration beyond one mealtime, allocations in the amount of the two meals can be combined to be used as the total meal limit for the day.