

# **Financial Guidebook**

**Students' Association**

**Abilene Christian University**

# Students' Association Financial Guidebook

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## About the Office of the Treasurer

### VISION STATEMENT

The Office of Treasurer seeks to create a trusting environment with students who are committed to professional development and outstanding service while meeting its responsibilities for the prompt payment of invoices and the maintenance of reliable financial information about disbursement of Students' Association funds.

### MISSION STATEMENT

The mission of the Office of Treasurer is to promote fiscal responsibility and accountability over the expenditure of Students' Association funds. The office accomplishes this mission by providing advice to student organizations, student leaders, and other involved parties on policies applicable to expenditure processing, executing payment in a timely and accurate manner, and recording and reporting financial activity in compliance with regulatory requirements. Additionally, the office maintains accounting records and prepares reports demonstrating stewardship for the Students' Association.

## CORE VALUES

- To protect and account for resources (fiduciary responsibility)
- To comply with laws, regulations, and ACU policy
- To provide financial information and analysis for decision-making
- To accurately collect Student Activity Fee revenue
- To pursue alternative funding sources for SA and ACU student organizations
- To control cost
- To train and educate through outreach programs
- To fulfill financial obligations through Accounts Payable and Financial Operations

## Procuring Funds

### Funding through the SA budget

#### Summary of Process

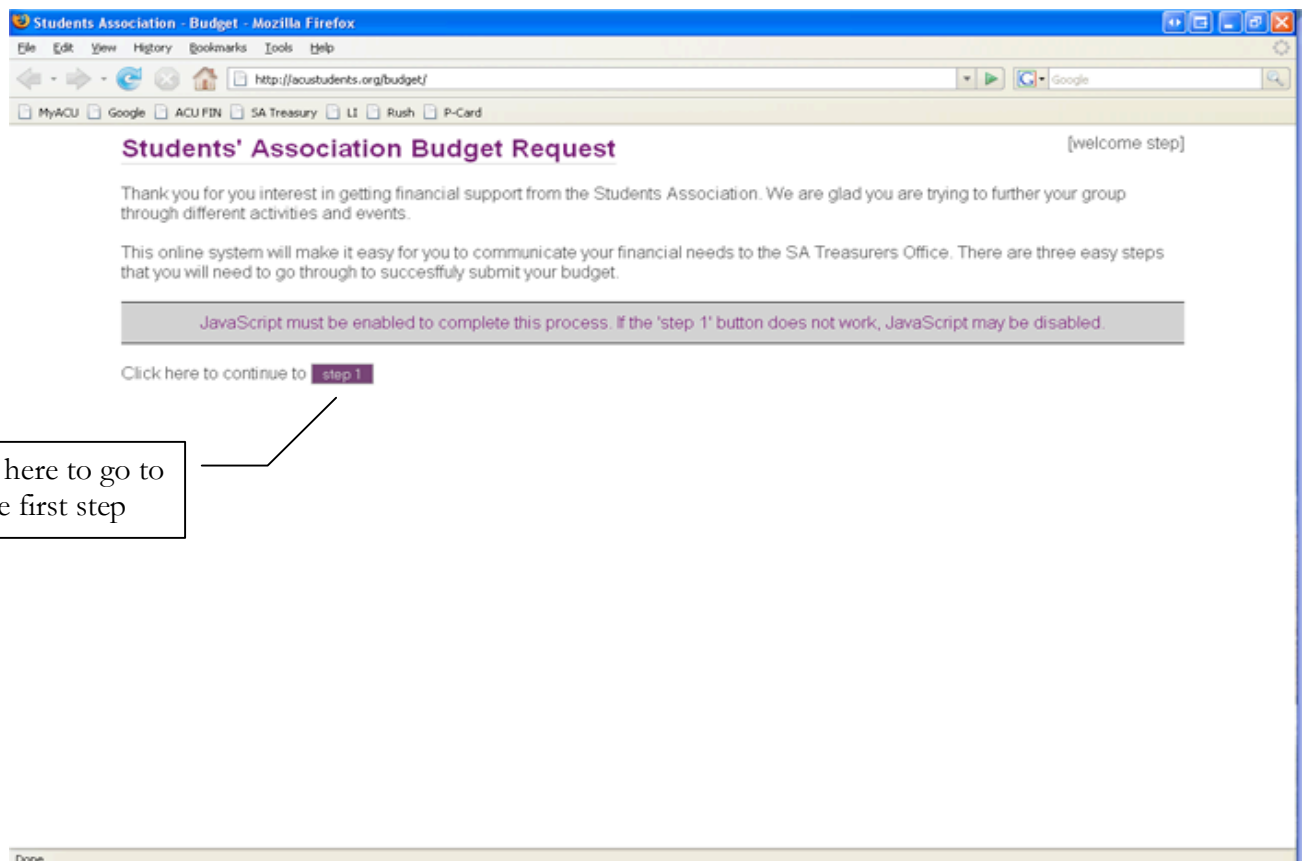
- 1) An announcement will be posted on *myACU*, and an email will be sent to student leaders listed in the *Wildcat Express* from the SA treasurer about the specific date the budget process is to begin.
  - a. The budget process typically begins within the first few weeks of each semester.
  - b. Student organizations should be alert to the possibility of changes to the process.
- 2) By the end of the first week of each semester your organization should have a listing of activities, events, and purchases for the semester. It is best if your organization's leadership works on this at the end of the previous semester.
- 3) Each organization seeking funds from SA is required to submit a budget request using the online budget program found on the SA website by the date specified in the announcement. *See next page for additional information.*
- 4) Each student organization is required to have one or two members of the leadership to meet with the SA treasurer to discuss the budget request that has already been submitted by the student organization.
- 5) The SA treasurer will develop a budget proposal taking into account all expenses for SA and the student organizations.

- 6) The SA treasurer will present the budget proposal to congress for approval.
- 7) The treasurer will notify the student organizations of the granted funds and the budget will be published on the SA website – [acustudents.org](http://acustudents.org).

## Budget Program Explanation

In order to submit a budget your organization should go online to [acustudents.org/budget](http://acustudents.org/budget) and open the budget program. SA will only accept budget proposals via the SA Budget Program. You must complete all steps and complete all applicable fields. If you do not complete all required fields the program will not allow you to continue, and you will not be able to submit your budget.

### *Budget program: getting started*



*Budget program step one of three: providing information about your organization*

Students Association - Budget - Mozilla Firefox

http://www.aoustudents.com/budget/index.php

MyACU Google ACU FIN SA Treasury LI Rush P-Card

### Organization Information

[step 1 of 3]

Please fill out all of the form information. All fields are required.

Organization Name:

Please give us a concise description of your organization:

Number of participants:   
Number of core members:

What are your tactics for acquiring new members?

Are dues collected? ☐ Yes ☐ No

Save & Continue to step 2

Done

Be sure to provide a detailed description of your organization. The SA congress will read this when voting on whether or not to grant you funds.

This is the number of those that attend the majority of meetings and activities. It is most likely less than the number above. Please use your best judgment

How does your organization try and recruit new members?

Click here to go to save your work and go to the second step

Click yes if your organization collects dues or has any type of membership fee. Even if your organization does not keep the funds for the on-campus chapter

If you click yes the page will be extended and new questions will appear. The questions will be:

- 1) Amount of dues
- 2) Reason for collecting dues

*Budget program step two of three: providing information about your organization*

The screenshot shows a web browser window titled "Students Association - Budget - Mozilla Firefox" with the URL "http://www.acustudents.com/budget/index.php". The page is titled "Leadership Information" and indicates it is "[step 2 of 3]". A note states: "Your organization is required to give information for atleast 3 organization leaders and atleast 1 advisor. Please fill out all of the form information. All fields are required." The form is divided into two main sections: "Student Leaders (min. 3)" and "Advisors (min. 1)".

**Student Leaders (min. 3)**

#1

Name: John Doe  
Title: President  
Address: Happy Lane #7  
City: Abilene  
State: TX  
Zip: 79699  
Email: jsd05a

#2

Name: [blank]  
Title: [blank]  
Address: [blank]  
City: [blank]  
State: [blank]  
Zip: [blank]  
Email: jsd05b  
Phone: 325-555-2222

#3

Name: J. Doe  
Title: Chancellor of the Exchequer  
Address: Happy Lane #1  
City: Abilene  
State: TX  
Zip: 79699  
Email: jsd05c  
Phone: 325-555-1111

[Add another student leader](#)

**Advisors (min. 1)**

#1

Name: John Doe Sr.  
Title: Advisor  
Address: Professor Lane #7  
City: Abilene  
State: TX  
Zip: 79699  
Email: jsd99a  
Phone: 325-555-7777

[Add another advisor](#)

Provide SA with the contact information for your organization's leadership.

A minimum of 3 contact persons is required, but to ensure successful communication throughout the year it is best to provide all the leadership's contact information.

Provide SA with the contact information for your organization's advisor.

A minimum of 1 contact person is required, but to ensure successful communication throughout the year it is best to provide contact information for all advisors.

You can input more than three contacts by clicking here and then completing the necessary fields.



Click here to go to  
save your work  
and go to the  
third step

*Budget program step three of three: budget development*

The screenshot shows a web browser window titled "Students Association - Budget - Mozilla Firefox". The address bar shows the URL "http://www.aoustudents.com/budget/index.php". The page content includes the heading "Create Proposed Budget" and the sub-header "[step 3 of 3]". The main text reads: "Now that the basics are over with, you will actually create your organizations budget. Keep in mind: the more time and detail you put into this proposed budget, the more inclined SA will be to give you the means you need. To create your budget, you need to create an event/activity. After creating an event/activity you may create sub-groups allowing you to break down your budget into different groups within an activity/event. Once you do this, you will be allowed to add the item details that you will actually purchase for that particular event/activity. You will need to plan for atleast 2 activities." Below this text is a grey box containing the text "Ready to start? Click here to begin." A callout box points to this link. At the bottom of the page, a "Done" button is visible. Two other callout boxes provide additional instructions: one points to the "Click here" link, and another points to the "Done" button.

**Create Proposed Budget** [step 3 of 3]

Now that the basics are over with, you will actually create your organizations budget.

Keep in mind: the more time and detail you put into this proposed budget, the more inclined SA will be to give you the means you need.

To create your budget, you need to create an event/activity. After creating an event/activity you may create sub-groups allowing you to break down your budget into different groups within an activity/event. Once you do this, you will be allowed to add the item details that you will actually purchase for that particular event/activity. You will need to plan for atleast 2 activities.

Ready to start? [Click here](#) to begin.

Click here to go to save  
your work and go to begin  
developing your budget.

You have now completed the  
first part of the budget  
program, (organizational  
information).

You are now ready to begin  
work on the budget!

Done

### *Budget program step three of three: budget development*

Before you start, it is best that you already have the information prepared detailing what your organization will be requesting, the reason, and the cost.

This number will be updated every time you add an event/activity. Make sure this number matches your expectations.

Students Association - Budget - Mozilla Firefox

http://www.acustudents.com/budget/index.php

MyACU Google ACU FIN SA Treasury LI Rush P-Card

### Create Proposed Budget

[step 3 of 3]

Now that the basics are over with, you will actually create your organizations budget.

Keep in mind, the more time and detail you put into this proposed budget, the more inclined SA will be to give you the means you need.

To create your budget, you need to create an event/activity. After creating an event/activity you may create sub-groups allowing you to break down your budget into different groups within an activity/event. Once you do this, you will be allowed to add the item details that you will actually purchase for that particular event/activity. You will need to plan for atleast 2 activities.

**Total Requested: \$0.00**

[Create Event/Activity](#)

You have not added any event/activities at this time.

[Submit Budget](#)

Students Association - Budget - Mozilla Firefox

http://www.acustudents.com/budget/index.php

MyACU Google ACU FIN SA Treasury LI Rush P-Card

### Create Proposed Budget

[step 3 of 3]

Now that the basics are over with, you will actually create your organizations budget.

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**Total Requested: \$0.00**

[Create Event/Activity](#)

You have not added any event/activities at this time.

[Submit Budget](#)

### Add an Activity/Event

To add an activity/event, fill out the following form completely.

**Name of Activity/Event:**

**Expected attendance:**  (0 if not applicable)

**Date:**  mm  dd  yyyy

**What is the purpose of this Activity/Event?**

**How does this Activity/Event contribute to your organization?**

[Add this Activity/Event](#) or [Cancel](#)

If your activity/event is actually just a purchase of goods then you can put 0 for expected attendance.

What is the expected date of your event, activity, or purchase?

By clicking to add this activity/event you can then move on to add the line items requested for this activity/event.

By clicking this button you will delete this event/activity.

By clicking this button you will be creating a subgroup to this event/activity. An example would be to add a "Food & Drink" subgroup to itemize the needs that fall under this category.

By clicking this button you add another event/activity.

Submit Budget

Done

Do NOT submit until  
you are satisfied with your  
budget request.

Students Association - Budget - Mozilla Firefox

File Edit View History Bookmarks Tools Help

http://www.acustudents.com/budget/index.php

MyACU Google ACU/FIN SA Treasury LI Rush P-Card

**Create Proposed Budget** [step 3 of 3]

Now that the basics are over with, you will actually create your organizations budget.

Keep in mind! the more time and detail you put into this proposed budget, the more inclined SA will be to give you the means you need.

To create your budget, you need to create an event/activity. After creating an event/activity you may create sub-groups allowing you to break down your budget into different groups within an activity/event. Once you do this, you will be allowed to add the item details that you will actually purchase for that particular event/activity. You will need to plan for atleast 2 activities.

Total Requested: \$0.00

• Create Event/Activity

**Spring Fling(50:2010-04-15)** •

Contribute By...  
Purpose To...

**Food & Drink** •

You have not added any items to this subgroup.

• Add Item

• Create Subgroup

Submit Budget

Do NOT submit until  
you are satisfied with your  
budget request.

By clicking this  
button you will delete  
this subgroup.

By clicking this button you will be able  
to add specific items you want to  
request. Make sure you add items that  
pertain to the subgroup heading you  
created.

**Create Proposed Budget** [step 3 of 3]

Now that the basics are over with, you will actually create your organizations budget.

Keep in mind: the more time and effort you put into this, the more accurate your budget means you need.

To create your budget, you need to break down your budget into different categories that will actually purchase for that part of the organization. This is allowing you to be as precise as possible with your form data.

**Add an Item**

To add an item, fill out the form completely. Be sure to be as precise as possible with your form data.

Do not use \$ or ,

**Total Requested: \$0.00**

Create Event/Activity

**Spring Fling(50:2)**  
Contribute By...  
Expense To...

**Name of Item:** Hamburger Meet  
**Quantity:** 50lb  
**Total Cost:** 122.25  
**Vendor Name:** Wal-Mart

**Description:**  
Meat for the burgers that will be served to the students and community.

Be sure to input the **TOTAL COST** for the entire item.

Example: If you are requesting 50lbs of meat be sure to total the full cost of all the meat – not just cost per pound.

Look in the appendix for a listing of ACU preferred vendors.

If you click cancel, your information regarding this particular item will be lost.

By clicking this button you will add this line item to your subgroup thus it will increase the total for the event/activity and the total requested. You can repeat this process to add as many items as you need.

Notice that once the item was added the total requested as well as the subgroup total increased to reflect the new addition.

**Create Proposed Budget** [step 3 of 3]

Now that the basics are over with, you will actually create your organizations budget.

Keep in mind: the more time and detail you put into this proposed budget, the more inclined SA will be to give you the means you need.

To create your budget, you need to create an event/activity. After creating an event/activity you may create sub-groups allowing you to break down your budget into different groups within an activity/event. Once you do this, you will be allowed to add the item details that you will actually purchase for that particular event/activity. You will need to plan for atleast 2 activities.

**Total Requested: \$122.25**

⊕ Create Event/Activity

**Spring Fling(50:2010-04-15)** ⊗

Contribute. By...

Purpose. To...

**Food & Drink** ⊗

1. Hamburger Meat - \$122.25 (Wal-Mart) ⊗

⊕ Add Item

⊕ Create Subgroup

**Submit Budget**

If you are satisfied with your budget request click submit, but be aware that you cannot make alterations once submitted.

Done

*You can continue adding items, add another event/activity, or add another subgroup at any point throughout this process, but note that once you click "submit" your budget request has been made and in order to make any alterations you will need to seek approval from the SA treasurer.*

**You have successfully developed and submitted a budget request!**

Now be sure to make an appointment with the SA Executive Treasurer to review and discuss your budget request before the budget proposal is made by the treasurer to the SA congress.

## How SA Evaluates a Request

There are many facets to the evaluation process, and two documents used by the Office of the Treasurer when preparing the budget proposal that will be presented to the Students' Association congress are the *Budgetary Principles* document and the *Budgetary Standards* document. The latter can be altered every semester depending on SA's current financial position as well as the current economic environment.

### Budgetary Principles

The budget is the instrument which, for each financial year, forecasts and authorizes all revenue and expenditures approved by the Abilene Christian University Students' Association.

From the previously stated mission statement several principles were derived:

1. SA seeks to assist student groups in their plans for service through use of student funds.
2. SA seeks to enable a group to achieve its purpose, not to cause the inability to create opportunity.
3. SA will continue to discover ways to create a balanced budget.
  - A. SA sets limits on (*the exact amounts are determined each semester*):
    1. Airfare
    2. Gasoline
    3. Hotel
    4. Car Rental
    5. Van Rental
    6. Equipment Rental
    7. Registration Fees
    8. Conference Fees
    9. Charter Fees
    10. Supplies (books, visual aids, etc.)
  - B. SA will not fund:
    1. Personal items for students
      - a. SA will not purchase clothing, although the purchase of uniforms will be handled on a case by case basis
    2. Social Clubs' Internal Functions
  - C. SA will consider groups investing monies in ways that:
    1. Create a lasting benefit to current and future students
    2. Provide a service that directly fulfills ACU and SA's mission

## Budgetary Standards

These are standards to help simplify the budget review process. It would be possible to use a large number of standards, but for sake of ease, only four are given. Three standards for reference are intended to make it easy for one to recall while reviewing without referring back to specific pages. Where a specific budgetary cut has been made, one will find either Standard 1, 2, 3, or 4 listed to indicate what standard was applied.

### **Standard 1**

The full amount requested was granted because the item(s) were within acceptable limits and did not violate budgetary principles.

### **Standard 2**

This cut was due to budgetary principles.

### **Standard 3**

This cut was made not because of budgetary principles, but because of its low priority. The low priority was set by the organization's officer.

### **Standard 4**

Due to the constraints on the amount of funds the Students' Association is able to make available and because of our commitment to fairness and equity, some items have to be denied so that all groups will have the opportunity to peruse their individual endeavors.

In addition to these two documents that assess need and priority, SA evaluates factors such as:

- Current size of the organization compared to other organizations.
- Current size of the organization compared to preceding years.
- Effectiveness of the organization. This can be evaluated by comparing the organization's past goals and objectives with the organization's performance.



- Efficiency of the organization (stewardship of funds in the past).
- Effort exerted to procure donations to help subsidize activities of the organization. This includes past efforts as well as planned efforts.

**TIP:** If your organization has a fundraising plan for the current semester/year, it is wise to bring that to your budget meeting with the treasurer during the budget process. Note that your effort and results will be evaluated before the next budget cycle to determine whether or not your organization fulfilled its objectives.

This is not a scientific process where mathematical formulas determine which organizations receive what funding. That is why many factors are used to help determine the equitable funding of student organizations.

## Who makes the Decision?

In addition to the many considerations taken into account by the SA treasurer, the process of distributing funds does not occur in a vacuum. The elected Students' Association representatives and senators – approximately fifty in all - vote on the proposal presented to them by the SA Executive Treasurer. The congress members typically inquire as to the reasoning for each budget decision proposed to determine if the treasurer has succeeded in being equitable while simultaneously ensuring that the financial obligations and goals are satisfied. Some years the congress has deliberated for as long as three hours, ultimately altering the proposed budget to better meet the needs of the parties involved.

The SA treasurer is not the final word on the budget nor is he/she ultimately in-charge. The SA treasurer answers to the SA congress and is answerable to them – not the other way around.

## **Funding through the SA Appropriations Committee**

The Students' Association Appropriations Committee is composed of thirteen members of congress and is allocated funds each semester through the SA budget. The committee is chaired by the SA treasurer, and the vice-chair is a member from the committee – elected by the committee at the beginning of each year or when a vacancy exists. This committee is charged with the responsibility of appropriating funds to students and/or student organizations that request funds. Individual students and student organizations are permitted to request funds for anything as long as it does not violate ACU policy (e.g. no alcoholic beverages). The funds available are not unlimited, so many requests are either wholly denied or only partially granted.

### **Requesting a Meeting**

In order to meet with the Appropriations Committee and request funds, it is required to complete the Appropriations Request Form (p. 34) and submit to the SA treasurer a minimum of 24 hours prior the meeting. The meeting time and day may change from semester to semester so please check the SA website for more information.

The SA treasurer will confirm your meeting time once you have submitted the Appropriations Request Form and will inform you if any additional information is needed.

### **Proposing to the Committee**

It is imperative that the person(s) with the knowledge about the request arrange and attend meeting. The committee will need to ask questions to better evaluate the need for funds and it is to you and/or your organization's disadvantage to not be represented by individuals with- the necessary knowledge.

It is also advisable to bring additional information about the reason for the request of funds. For example: a brochure advertising the event your organization wishes to attend or a letter better explaining the activity you want to have funded.

### **How the Committee comes to a decision**

There is no scientific method for coming to a decision, but the committee takes into account the same factors examined during the budget process (p. 15). In addition to those factors the committee examines the available funds and how many other requests will occur before the end of the semester. This means that you should submit your request as soon as possible if you want to receive funding.

## Getting a Loan from the Students' Association

➤ **Who is eligible for a loan?**

- Only recognized student organizations can request a loan from the Students' Association.

➤ **What can student organizations request a loan for?**

- Student organizations can only request for official business of the organization. This includes but is not limited to: internal events, community outreach, and organization activities.
- Loan requests for individuals are not accepted.
- A loan cannot be requested for activities or events that violate ACU or SA policy.

➤ **Conditions & Repayment**

- There is no specific limit to the amount that can be requested, but the Finance Committee may choose to negotiate the amount even after the request has been made.
- The payment period is set by the Finance Committee and is stated in the contract signed by the chair of the Finance Committee and the president of the student organization.
- The payment period can extend beyond one semester but not beyond one fiscal year (ACU & SA fiscal year ends June 1<sup>st</sup>).
- The full sum agreed upon in the loan contract is to be paid to the Students' Association Finance Committee by method of cash, personal check, cashier's check or certified check.
- The loan contract will stipulate the use of the monies and they shall be strictly used for that purpose. If the funds are used for any other purpose your organization could be denied access to funds for the remaining of the semester, from requesting funds in the subsequent semesterly budget process, and/or requesting funds from the SA Appropriations Committee. This is determined by the SA treasurer, the CFO's, and the Finance Committee.

- If your organization fails to repay the agreed upon principle amount of the loan within the period set forth in the contract, your organization will accrue interest on the unpaid principle as of the due date. The interest rate to accrue will be set forth in the contract. If the funds are not fully repaid by the end of the fiscal year, including any interest that may have accrued, your organization could be denied access to funds for the remaining of the semester, from requesting funds in the subsequent semesterly budget process, and/or requesting funds from the SA Appropriations Committee. This is determined by the SA treasurer, CFO's and the Finance Committee.
- Upon payment in full of the principle and any interest owed to the Finance Committee, the debt will be promptly dismissed without prejudice.
- It is expressly understood that the debt created herein will continue until such time as it is paid in full, regardless of semester or school year in which it was incurred. During the course of an organization's debt, their account with the Finance Committee will be frozen, and the organization will be barred from asking for or receiving any additional monetary amounts from the Student's Association.

*A copy of the Loan Agreement can be found on page 61*

## Operations

To ensure maintenance of accurate financial records and appropriate use of that organization's financial resources, the Students' Association has adopted a written set of financial controls and procedures. These controls and procedures will serve to guide not only the Students' Association, but student organizations as well in sound financial decision making. This portion of the document is intended to serve as a guide to the routine financial operations.

### What to do once you are granted funds

Once your organization has been granted funds either through the SA semesterly budget process or through the Appropriations Committee, your organization's leadership should meet and discuss what funding you have available for the semester's activities and events. At this point the leadership should decide if any re-allocations should occur (refer to page 42) to better meet your organization's goals. It is also at this point your organization should begin adding data to your own financial records – if you received any funding vis-à-vis the SA semesterly budget.

### Managing your budget

#### Depositing Funds

- It is not necessary to deposit SA granted funds into your account because that will be done by the SA treasurer.
- If your organization is operating from a department (e.g. VSLC, Honors Program) then a transfer of funds may need to take place.
  - Submit a Transfer of Funds Form (p. 45) to the SA treasurer.
  - If the request is approved your department will need to provide the SA treasurer a copy of all receipts from purchases made relating to your organization's SA granted funds. These can be provided all at once if that is more convenient with your department; the copy must be sent before the end of each semester. Please have

them mail the copies and a summary of the expenses to the Students' Associations at ACU Box 27819.

➤ Outside sources of Funds

- If you have collected dues, procured donations, or collected money for any reason and it needs to be deposited into your account, bring the cash and/or checks to the SA treasurer.
- Be sure to count the money with the treasurer and have the treasurer supply you a copy of the deposit ticket. The funds will be deposited into your SA account, and the carbon copy of the deposit slip will be kept in your organization's file that is maintained by the SA treasurer.
- If you operate out of a department and the funds need to be deposited into your department's account, then you will need to consult with the person in your department that manages the account. It is advisable that you discuss this not only with the department, but with the SA treasurer as well to ensure optimum communication of financial activities.

## Spending your Money

Now you have some money to spend! Do not get ahead of yourself; make sure you read these instructions to know how you can spend your money. There are five methods to make purchases:

### 1) SA Purchasing Card:

- a) This card acts like a credit card with a spending limit.
- b) The P-Card should be used when shopping at brick and mortar retailers, online locations, and other vendors.
- c) The P-Card should not be used for personal reasons.
- d) The P-Card should not be used for expenses over \$1,000.
- e) Do not use your purchasing card at any of the on-campus vendors as it ends up costing you more by having to pay the transaction and merchant fees on the purchase.

*Read more about using the SA P-Card on page 29*

**2) Pay for the item yourself and be reimbursed:**

- a) This method is not preferable because this means you have to pay for items with your own money and then submit recipes and the Reimbursement Request Form (Click for the Reimbursement Request Form) to the treasurer before you can be reimbursed.
- b) It can prove difficult to exercise the required tax exemption status without the proper tax identification.
- c) The time that can lapse between you submitting your paperwork and receiving a check (or cash) can vary due to many factors. The desired turnaround time is three days. That is not always the case. But the Students' Association tries in every case to reimburse as close to that as possible. After the paperwork for your reimbursement is signed by the SA supervisor in Campus Life, it is then sent one of two places.
  - i) If the amount is over \$200 the paperwork is sent to Accounts Payable to be processed, and a check to be cut then mailed to you.
  - ii) If the amount is under \$200 the paperwork will be sent back to the SA office to be picked up by you. Then you take the form to the customer service desk of the Campus Store and receive cash in the amount indicated on the form.

**3) Request a Purchasing Order (P.O.)**

- a) These may be used at any vendor that accepts purchase orders. There is no transaction limit other than your department's budget.
- b) Single Purchases that will total over \$1,000
- c) Items that need to be paid in advance
- d) Businesses your organization needs to pay for services rendered
- e) You can request this by submitting a Purchase Order Request Form to the SA treasurer
- f) You will need to provide an invoice from the business when you submit the Purchase Order Request Form (p. 47).



#### **4) Pay Using a Banner FOAP**

- a) This method is best for on-campus purchases as well as purchases at Abilene Educational Supply (AES), ACU Press, The Campus Store, Copy Stop or any other department.
- b) You can get the FOAP number from the SA treasurer for authorized expenses.
- c) Be sure NOT to use the same FOAP over and over. Several of the digits in the FOAP number change depending on the organization making the purchase and the type of purchase.
- d) This method is also used when your organization is operating through a department and that department is handling the expenses so the department needs the funds directed to their account. You can request this transfer of funds by submitting the Transfer of Funds Form to the treasurer. Discuss whether or not this is an option for your organization with the treasurer.

#### **5) Requesting Payment for Services Rendered**

- a) This method is used when your organization is hiring an individual to perform a service. This may be that you are hiring a performer for an event or you are hiring a graphic designer to prepare posters – these are some examples of the many reasons your organization may hire a person.
- b) You can request payment for services rendered by submitting the Payment for Services Form to the treasurer along with a completed W9 tax form.
- c) Be sure to include an invoice from the individual so that payment can be processed.

**When you want to purchase the following, use the method indicated below instead of the Purchasing Card...**

When purchasing the items below, please use the purchasing method indicated:

Items	Purchasing Method
ARAMARK catering	Purchase Order
Copy Stop	FOAP
Theatre/Athletic Tickets	Transfer of Funds
ACU Campus Store, ACU Press & AES	FOAP
Contract & Independent Contractors	Request for Payment of Services
Metered Postage/Postage Supplies	FOAP
Single purchases that exceed \$1000	Purchase Order

## Recording Financial Activities

- It is vital that your organization officers record all financial activity.
- Not only should your organization's treasurer manage the "books" but your entire leadership should review those "books" to ensure accuracy.

## **Re-Allocating Funds within Your Account**

- If your organization wishes to use allocated funds for a purpose different from that on the budget request, a Budget Re-Allocation Request form must be completed and submitted to the SA Treasurer prior to the funds being expended. If approved, the budget alterations will be executed and a revised budget will be published online, and a copy will be sent to the organization officers.

## Using the SA Purchasing Card

### Reserving the Purchasing Card (P-Card)

The P-Card can be reserved online at [acustudents.org](http://acustudents.org) or by contacting the SA Treasurer.

You can only reserve the P-Card for up to three business days at a time unless you request a longer check-out period from the treasurer.

It is imperative that you understand the amount of funds available to you in your organization's budget for the items you will purchase. If you want to make different purchases than those itemized in your budget, you must complete a Re-Allocation Form (p. 42) and consult with the treasurer. Your organization will be held responsible for expenditures that exceed the funds allocated to the organization by the SA.

### Checking the P-Card in and out

When you use the P-Card you will check it in and out in the P-Card folder found in the treasurer's office. There are two sections you need to be aware of in this folder:

1. Receipt Return folder
2. Check-in/Check-out Registration Sheets

#### 1) Receipt Return folder:

- a) You must return any and all receipts for any and all purchases made with the P-Card.
- b) It is recommended that you make a copy of the receipts for your records prior to turning in the receipts.
- c) SA must have the original receipts.
- d) The receipts must be submitted at the same time you return the P-Card.

### Required Documentation

For any purchase, an original sales receipt, invoice, cash register tape or credit card slip must be retained. If you do not have documentation of a purchase you must complete the Missing Receipt Form (p. 38). Be sure to indicate on the receipt which organization you are

representing, the event or reason the items are being purchased, and in the case of a meal the names of all of those in attendance and the business purpose of the meal.

## **2) Check-in/Check-out Registration Sheets:**

- a) Whenever a P-Card is used the user(s) must sign the P-card out.
- b) Check-out registration must occur regardless of the length of time the user(s) intends on using the card.
- c) All fields pertaining to check-out must be completed prior to P-card usage.
- d) Upon return of the P-Card the remaining fields must be completed, and all receipts must be submitted.
- e) Failure to properly check out or check in the P-Card, to appropriately document expenses, or to make only authorized purchases may result in loss of P-Card privileges.

## **Overspending and Having Excess Funds**

Overspending is absolutely forbidden. Overspending occurs when for any reason a purchase is made and its total cost is higher than the granted amount in the SA budget. There are options for avoiding this problem.

- Make sure you know the amount SA has granted for each item.
- If overspending is inevitable, you may want to go to the Appropriations Committee to request the amount needed.
- Use your organization funds to purchase the item, but please talk to the Treasurer or CFO to ensure the funds are available.
- Use personal funds to pay for the excess amount
- If overspending occurs your organization's budget will be locked until one of two choices is made by either your President or Treasurer:
  - The excess amount will be deducted from your organization's budget (It will be the Treasurer's discretion where the fine will be applied)
  - Repay either from the organization's account (if one exist) or from personal funds.
- The SA Treasurer has the option to suspend P-Card privileges.

**If the P-Card is Lost or stolen**

If the P-Card is lost or stolen while in your possession please call the SA Treasurer immediately via phone (number located on [acustudents.org](http://acustudents.org)). If the Treasurer is unavailable please contact the CFO. In the circumstance that neither the Treasurer nor the CFO can be contacted please contact one of the other SA officers, but only if you cannot contact the Treasurer or CFO.

## **Tax Exempt Status:**

### **General Information about being Exempt from Taxes**

The number on the front of ACU's purchasing card is ACU's Federal Taxpayer Identification Number (used when ACU remits its employees' federal income tax withholdings and Social Security taxes to the federal government). This number does **not** have anything to do with Texas state sale taxes or exemptions.

While some vendors will ask for the Texas Sales and Use Tax Exemption Certification form (can be obtained in the SA treasurer's office), others will want a "number" and will accept our Federal Taxpayer Identification Number. In any case, be sure to inform the vendor that the purchase is for a tax-exempt organization and supply the vendor with whichever they ask for. If the vendor did not get the proper form and gets caught, they will be responsible for the payment of the sales or use taxes.

*ACU is not exempt from the sales tax on the purchase, rental or use of motor vehicles.*

### **Texas Hotel Occupancy Tax Exemptions**

ACU is exempt from the state hotel occupancy tax when traveling on official business. ACU is only exempt from the state portion of the tax; you must pay any city or county hotel occupancy taxes that exist. To receive the exemption, submit a Texas Hotel Occupancy Tax Exemption Certificate form to the hotel or motel.

## Navigating the many Forms

### [Request for Appropriations Appointment](#) (click to download)

#### NAVIGATING THE REQUEST FOR APPROPRIATIONS APPOINTMENT FORM:

When submitting a request for an appointment with the Appropriations Committee there are a few key articles of information that are crucially important.

##### 1. Personal Information

- This section better informs us as to who is actually making the request, and provides us with essential contact information to notify you when the committee is meeting. Also it defines which student group, club, or organization you are making a request on the behalf of.

##### 2. Purchase Details

- For each item you are expecting to purchase please include the vendor, cost, and a total cost for the full amount you are requesting. (e.g. Poster Board, Wal-Mart, \$0.49)

##### 3. Reason for purchase(s)

- Include a brief statement describing the event or reason for this request.

##### 4. General Information

- This section assists the committee is deciphering if this event is a completely new activity or rather a previously submitted affair that was not entirely funded by the Students' Association budget by asking three simple yes or no questions:
  - Were any of the items requested above in your organization's **SA Budget Request** at the beginning of the semester?
  - Are the funds requested going to help purchase items that are already going to be partially paid for by SA?
  - Are the items requested going to be used for a project/activity that is already receiving some funding from SA? If so, which project/activity?

##### 5. Schedule Appointment

- The Appropriations committee might meet at different times throughout the course of the semester. This section is inquiring upon which week or which



month you would like to schedule your appointment with the committee (e.g. 2<sup>nd</sup> week March).

6. Additional comments

- This section is devoted to any supplementary information that you find relevant in regards to your request, or that might further assist the committee in their decision.



**Abilene Christian University**

Students' Association

ACU Box 27819

Abilene, Texas 79699

325.674.2826 Fax 325.674.2200

www.acustudents.org

**Request for Appropriations Appointment**

**Personal Information**

<i>Last Name</i>		<i>First Name</i>	<i>Middle Name</i>
Address Line 1 Line 2		E-mail Address  Organization	
City	State	Zip	

**Purchase Details**

Item(s)	Vendor	Cost

SubTotal 0.00  
Shipping & Handling             
**TOTAL** 0.00

Reason for Purchase(s)

## General Information

Were any of the items requested above in your organization's **SA Budget Request** at the beginning of the semester?

☐ Yes☐ No

Are the funds requested going to help purchase items that are already going to be partially paid for by SA?

☐ Yes☐ No

Are the items requested going to be used for a project/activity that is already receiving some funding from SA?

☐ Yes☐ No

If yes - what project/activity? \_\_\_\_\_

## Schedule Appointment

Please select the month and week you are requesting an appointment with the Appropriations Committee.

## Additional Comments

&gt;

## Please Read This Section

\*Upon the Treasurer's office receiving this request the sender will be sent an email confirming the appointment with the Appropriations Committee.

\*The organization requesting funds is permitted to submit additional information/formal proposal. Please do so 24 hours prior to appointment with the Appropriations Committee.

## FOR OFFICE USE ONLY

Date Received

Date of Appointment with the Appropriations    Time

Date Email Notification was Sent

\_\_\_\_\_  
Treasurer / CFO

## Missing Receipt (click to download)

### NAVIGATING THE MISSING RECEIPT FORM:

A missing receipt form should be obtained and filled out completely for all missing receipts either from use of the p-card or for a reimbursement request. When submitting a missing receipt form, there are a few key articles of information that are crucially important.

#### 1. Personal Information

- This section better informs us as to who is actually submitting the missing receipt form, and provides us with essential contact information to notify you with any questions or concerns regarding the missing receipt form which you have submitted.

#### 2. Vendor Information

- Please be sure to include all the vendor information you have so we can better understand where exactly the purchase was made. Especially be sure to include street address and phone number if it is from a company not in Abilene, or a local vendor with numerous locations.

#### 3. Purchase Details

- Please include the quantity, description, and unit price for each item included on receipt, and an overall total on the receipt after taxes, shipping, and handling.
- Be sure to have the **exact** date of purchase that is on the original receipt (e.g. January 17, 2007).
- Check the bubble that best describes the method of payment, cash, check, credit card, or p-card. If the items were purchased with a p-card, be sure to include whose name is on the front of that card (e.g. John Smith).

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**Missing Receipt****Personal Information**

<i>Last Name</i>		<i>First Name</i>	<i>Middle Name</i>
Address <i>Line 1</i>		E-mail Address	
<i>Line 2</i>		Phone Number	
City	State	Zip	Banner ID

**Vendor Information**

Name		Address <i>Line 1</i> <i>Line 2</i>
Phone		
City	State      Zip	

**Purchase Details**

Qty	Description	Unit Price	TOTAL

Date of Purchase   

SubTotal
Shipping & Handling
Tax
<b>TOTAL</b>

**Payment Details**

- ☐ Cash  
☐ Check  
☐ Credit Card  
☐ P-Card

Name on P-Card

**FOR OFFICE USE ONLY**

- ☐ Accepted  
☐ Denied

Treasurer/ CFO

Date

## Reimbursement Request (click to download)

### NAVIGATING THE BUDGET REIMBURSEMENT REQUEST FORM:

Reimbursements are available for individuals using personal funds to cover purchases for events or items approved in the **SA Budget** presented at the beginning of the semester. When submitting a reimbursement request, there are a few key articles of information that are crucially important.

#### 1. Personal Information

- This section better informs us as to who is actually making the request, and provides us with essential contact information to notify you with any questions or concerns regarding your request.

#### 2. Purchase Details

- For the items you are requesting reimbursement, please include the vendor, cost, and a total cost for the full amount you are requesting. Also be sure to include which project/activity were the purchases for? This might be in the form of the heading in the SA Budget or simply a short description of the event. (ex: Black History Production)
- What student group, club, or organization sponsored this project/activity?
- Where **exactly** the project/activity was held? (e.g. Hilton Room, campus center ACU)
- When **exactly** was the project/activity? (e.g. January 17, 2007)
- If food was purchased for this project/activity be sure to list **all** those who were in attendance.

#### 3. Please read this section

- This section includes vital information regarding policy and timelines for submitting a reimbursement request. Be sure to read this section, and read it carefully!



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## Reimbursement Request

### Personal Information

Last Name		First Name		Middle Name
Address			E-mail Address	
Line 1			Banner ID	
Line 2				
City	State	Zip	Social Security #	
Home Phone		Cellular Phone		

### Purchase Details

Item(s) Purchased \_\_\_\_\_

Vendor(s) \_\_\_\_\_

Total Amount Spent \_\_\_\_\_

What project/activity were the purchases for? \_\_\_\_\_

What organization sponsored this project/activity? Please Select

Where was the project/activity held? \_\_\_\_\_

When was the project/activity? January 1  

If food was purchased please list those who were in attendance:

### Please Read This Section

\*If requesting reimbursement for purchases please submit this form within 30 days of the purchase.

\*If this form is not turned in within 30 days your reimbursement request may not be approved.

\*If any of the information on this form is invalid or false you may not receive reimbursement.

\*Once you have completed this form please send to the SA Treasurer and print. Then attach receipts to the form and take to the SA Treasurer's office.

\*If the receipts are missing please complete the missing receipt form.

\*If the reimbursement is less than \$200 you will be called by the SA Treasurer's office to pick up the paper work that you can then take to the Campus Store customer service counter to receive the reimbursement in cash.

### FOR OFFICE USE ONLY

☐ Request Approved

☐ Request Denied

Treasurer / CFO \_\_\_\_\_

Date \_\_\_\_\_

## **Budget Re-Allocation (click to download)**

### NAVIGATING THE BUDGET RE-ALLOCATION FORM:

Budget re-allocations are available only for those receiving funds from the **SA Budget** presented at the beginning of the semester. When submitting a request for a budget re-allocation, there are a few key articles of information that are crucially important.

1. Personal Information

- This section better informs us as to who is actually making the request for a budget re-allocation, which student group, club, or organization you are making a request on the behalf of, and provides us with essential contact information to contact you with any questions or concerns regarding your request.

2. Please Read This Section

- This section includes information regarding which section you need to fill out depending on your organizations needs. If your request is to replace an already existent line item in your budget, please fill out section 1 of this form. If your request is to purchase new items with excess funds of a previous line, please fill out section 2. Also, take note that the TOTAL cost of purchases must be equal to or less than the total cost of approved items from above.





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## Budget Re-Allocation

### Personal Information

<i>Last Name</i>		<i>First Name</i>		<i>Middle Name</i>	
Address Line 1 Line 2				E-mail Address	
				Banner ID	
City	State	Zip	Organization		
Current Date					

### Please Read This Section

- \*Complete section 1 if your organization wants to replace items from approved budget. Complete section 2 if your organization has excess funds and wants to re-allocate those excess funds. If your request applies to both section 1 and 2 please complete two separate forms.
- \*If approved the budget alterations will be executed and a revised budget will be published online and a copy will be sent to the organization officers.

### Section 1 [replacement of items in budget]

List Items Approved in the SA Budget to be Replaced

Item(s)	Cost

TOTAL \_\_\_\_\_

Please List the Item(s) to be Purchased

Item(s)	Cost

\*The TOTAL cost of purchases must be equal to or less than the total cost of approved items from above

TOTAL \_\_\_\_\_

Please explain the reason for the re-allocation: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

## Section 2 [request for excess fund re-allocation]

Please List the Item(s) Approved in the SA Budget

Item(s)	Cost of Item Allocated in SA Budget	Amount Spent	Excess Amount

TOTAL Excess \_\_\_\_\_

Please List the Item(s) to be Purchased with Excess Funds

Item(s)	Cost

\*The TOTAL cost of purchases must be equal to or less than the total excess from above

TOTAL \_\_\_\_\_

Please explain the reason for the re-allocation: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

### FOR OFFICE USE ONLY

Re-allocation Approved

Yes

No

Treasurer / CFO \_\_\_\_\_

Date \_\_\_\_\_

Reason: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

## **Transfer of Funds (ACU internal)**

### NAVIGATING THE BUDGET ADJUSTMEN/JOURNAL ENTRY REQUEST FORM:

This form will be filled out by or in conjunction with the SA treasurer if your organization wants to transfer all or a portion of the funds you have been granted transferred to the department your organization operates from. This means that you use the departments P-Card and pay expenses from the departments account.

DO NOT submit this form anywhere but SA. There are portions of this form that SA must complete before the request can be transferred.

## Banner Financial System

barrett@eresque.com

## Purchase Order Request

### NAVIGATING THE PURCHASE ORDER REQUEST FORM:

Purchase orders must be used for single purchases that will total over \$1,000, or items that need to be paid in advance. You may also use a purchase order at any vendor that accepts purchase orders. Please consult the SA treasurer for any purchase orders your organization needs to make in a timely manner, this type of payment requires the assistance of the SA treasurer using Banner. Listed below are explanations to a few key articles of information found on the form.

#### 1. Personal Information

- This section better informs us as to who is actually making the request, and provides us with essential contact information to notify you with any questions or concerns regarding your request.

#### 2. Vendor Information

- Please be sure to include all the vendor information you have so we can better understand where exactly the purchase was made. Especially be sure to include street address and phone number if the company is located outside of Abilene, or a local vendor with numerous locations.

#### 3. Purchase Details

- Be sure to include each commodity you are request a purchase order for, the cost, and an overall total cost including tax, shipping, and handling.
- Also be sure to fill out the payment request date fully and accurately.

#### 4. Please read this section

- This section includes vital information regarding policy and timelines for submitting a purchase order request. Be sure to read this section and read it carefully!



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# Purchase Order Request

## Personal Information

Last Name		First Name		Middle Name	
Address				E-mail Address	
Line 1				Banner ID	
Line 2					
City	State	Zip	Organization		
			Please Select		

## Vendor Information

Name			Address		
Phone			Line 1		
			Line 2		
City	State	Zip			
Is this an ACU preferred Vendor?					
<input type="checkbox"/> yes <input type="checkbox"/> no					

## Purchase Details

Commodity 1	_____	Cost	_____
Commodity 2	_____	Cost	_____
Commodity 3	_____	Cost	_____
Commodity 4	_____	Cost	_____
Commodity 5	_____	Cost	_____
Payment Request Date		SubTotal	\$0.00
January	1	Shipping & Handling	_____
		Tax	_____
		<b>TOTAL</b>	<b>\$0.00</b>

## Please Read This Section

\*Use this form if the purchase is in excess of \$800  
 \*This form must be completed & submitted no less than 7 days prior to the vendors payment date  
 \*It is ACU policy to use the tax exempt status  
 \*The Item(s) being purchased must be approved in the SA budget, by the Appropriations Committee,  
 or your organization must have the funds available in your account  
 \*If possible use an ACU preferred vendor listed on the SA website

### FOR OFFICE USE ONLY

☐ P.O. Request Approved

☐ P.O. Request Denied

Treasurer / CFO

Date \_\_\_\_\_

## Request for Payment of Services Rendered

### NAVIGATING THE REQUEST FOR PAYMENT OF SERVICES RENDERED FORM:

A request for payment of services rendered can be made when your organization is hiring an individual to perform a service. This may be anything from hiring a performer for an event or hiring a graphic designer to prepare poster. Any ACU employee hired must be paid through Human Resources and the Accounts Payable office so allow several weeks for this process to happen. Anyone not associated with ACU must complete and submit a W9 tax form ([click to download](#)) with their invoice. Listed below are explanations to a few key articles of information found on the form.

#### 1. Personal Information

- Completion of this section better informs us as to who is actually making the request, and provides us with essential contact information to notify you with any questions or concerns regarding your request.

#### 2. General Information

- Listed in this section are two “yes or no” questions that are very pertinent in understanding who has performed the service.
  - Is the person who rendered services for your organization a student, faculty, or staff member at ACU? (you may need to ask that person)
  - Is the person who rendered services for your organization an ACU employee (Student or otherwise)? It may be necessary to ask the person.
- Please also provide contact information for the person who rendered services for your organization.

#### 3. Please read this section

- This section includes vital information regarding policy and timelines for submitting a request for payment of services rendered. Be sure to read this section and read it carefully!



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## Request for Payment of Services Rendered

### Personal Information [Organization Officer]

<i>Last Name</i>		<i>First Name</i>		<i>Middle Name</i>	
Address				E-mail Address	
Line 1				Banner ID	
Line 2					
City	State	Zip	Organization		
			Please Select		
Home Phone			Cellular Phone		

### General Information

Is the person who rendered services for your organization a student, faculty, or staff member at ACU? (you may need to ask the person)	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Is the person who rendered services for your organization an ACU employee (student or otherwise)? (you may need to ask the person)	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Please provide the following information regarding the person who rendered services for your organization**

<i>Last Name</i>		<i>First Name</i>		<i>Middle Name</i>	
Phone Number				E-mail Address	

### Please Read This Section

- \*Once you have completed this form please send to the SA Treasurer using the button at the top-right hand corner of this document and print this document.
- \*In order for the person to be paid there must be an invoice attached to this form.
- \*If the person did not provide an invoice contact him/her and request an invoice.
- \*If the person does not have a standard invoice there is a general invoice form located on the SA website.
- \*It is crucial that the information regarding the persons employment at ACU be correct.
- \*If the person is an employee at ACU then payment will be given via direct deposit. If the request is submitted and approved prior to the 15th day of the month the payment will be issued on the 1st day of the following month.[ACU policy]
- \*If the person is NOT an employee he/she will need to complete a W9 form (located on the SA website) and attach it along with the invoice to this form. [ACU policy]
- \*Any invalid or false information provided on this form or on the invoice may result in disciplinary action.

### FOR OFFICE USE ONLY

- ☐ Invoice Received
- ☐ Invoice Unreceived
- ☐ Request Approved
- ☐ Request Denied

Treasurer / CFO

Date \_\_\_\_\_



## **Missing P-Card (click to download)**

### NAVIGATING THE MISSING P-CARD FORM:

If the P-card is lost or stolen while in your possession please call the SA Treasurer immediately via phone (number located on [acu.students.org](http://acu.students.org)). The user must complete the Missing P-card form within three days of notifying the Treasurer otherwise action may be taken (Please refer to the “If the P-card is lost or stolen” section of the Financial Handbook). Listed below are explanations to a few key articles of information found on the form.

#### 1. Personal Information

- Completion of this section better informs us as to who is actually making the request, and provides us with essential contact information to notify you with any questions or concerns regarding your request.

#### 2. General Information

- Listed in this section are questions that are very pertinent in understanding the issue of the missing P-card. Please be sure to fill out this section fully and completely. Some questions you may have questions concerning are:
  - Name on P-card – this is the cardholder’s name on the front of the card.
  - Position of cardholder (e.g.: President)

#### 3. Please read this section

- This section includes vital information regarding policy and timelines for submitting a request for payment of services rendered. Be sure to read this section and read it carefully!



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[www.acustudents.org](http://www.acustudents.org)

## Missing P-Card

### Personal Information

Last Name		First Name		Middle Name	
Address				E-mail Address	
Line 1				Banner ID	
Line 2					
City	State	Zip	Organization		
			Please Select		

### General Information

Current Date	January	1		
Date user checked out P-Card	January	1		Time
Approximate time and date P-Card went missing	January	1		
Name on P-Card	Justin Scott			
Position of Cardholder	President			
Were any purchases made prior to the P-Card before it becoming unaccounted for by you the user?				
<input type="checkbox"/> yes <input type="checkbox"/> no				
If yes - did you turn in the receipts or the missing receipt form?				
<input type="checkbox"/> yes <input type="checkbox"/> no				
Did anyone other than you, the person who checked out the P-Card, have the P-Card at anytime since the date you checked out the P-Card?				
<input type="checkbox"/> yes <input type="checkbox"/> no				
If yes - please list the individual(s) _____				
If someone else did possess the P-Card did you receive it back after you gave to the above user?				
<input type="checkbox"/> yes <input type="checkbox"/> no				

### Please Read This Section

\*If the P-Card is missing please call the SA Treasurer immediately (the phone number can be found at [acustudents.org](http://acustudents.org))

\*This form needs to be submitted to the SA Treasurer within three days of notifying the SA Treasurer

\*Providing any invalid or false information may result in disciplinary actions defined on [acustudents.org](http://acustudents.org)

### FOR OFFICE USE ONLY

Was the User Authorized

☐ Yes

☐ No

Treasurer / CFO \_\_\_\_\_

Date \_\_\_\_\_

Note: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

## Policy of Abilene Christian University and the SA

### On Campus Accounts

- If you are operating out of a department they will most likely already have an account for your organization or they will use the department's account.
- On the other hand if your organization operates independently from a department, they will be operating with SA.
- The SA treasurer may establish accounts for specific student organizations depending on the following factors: stability of the organization, duration of time your organization has been in existence, and the frequency of use of funds.
- If your organization has an account managed by SA you must still follow all of the SA policies. Your organization will need to consult with the SA treasurer to deposit, to access, or to re-allocate funds.

### Off-Campus Accounts

- It is ACU and SA's Policy that no student organization should hold an account off-campus. The reasoning behind this important decision is two-fold.
  - To protect the integrity of student organizations and their activities.
    - If your organization has an account off-campus and individuals from your organization have access to the account, it is difficult to ensure accountability.
    - Regardless if mistakes are made by one individual or the entire leadership team of your organization, there is little recourse for your organization to take.
    - If funds are managed by either your department or SA there is a level of oversight that will help to ensure accountability and accuracy.
  - Using ACU accounts and spending from those accounts will allow your organization to save money by having the ability to exercise the tax exempt status.

- If an organization is found to hold an account off-campus, the Vice President for Student Life will be notified and funding from SA will be denied until the Vice President of Student Life, the SA president, and the SA treasurer are satisfied with a solution to the issue.

## ACU Purchasing Policy

### PURPOSE

University Purchasing is charged with several responsibilities:

1. Offering purchasing services to all departments to obtain goods and services at an optimum combination of price, quality and timeliness.
2. Maintaining a warehouse of commonly used items sold in bulk.
3. Administration of maintenance of the University Purchasing Card.
4. Provide file storage space and courier service through the warehouse for lease.
5. Provide a shredding service of documents to all departments on campus.
6. Administration of campus wide shipping service.

### POLICY

Rebates, incentives, gifts or gratuities over \$25 from vendors must be reported to the vice president of the division and may be used for school use. Conflicts of interest between vendors and those making purchasing decisions must be reported to University Purchasing.

*The following options are available when making purchases for ACU:*

1. Enter a requisition in the purchasing system, requisition will be transferred to a purchase order and sent to vendor.
2. Use the university purchasing card (Pcard) for operational, travel and entertainment expenditures.
3. Pay for the purchases yourself with your own funds (cash or personal credit card) and receive reimbursement. Receipts are required for reimbursement. The purchases must be as explained in the Travel and Business Expense Policy. The reimbursement steps are explained in the Travel and Business Expense Policy.

## Terms and Agreements

Any document described as a “contract” must be reviewed by the SA Advisor in Student Life and then by the ACU Office of Legal Services. University policy and process are described at <http://www.acu.edu/campusoffices/legal/contracts.html> where you may also find a copy of the Contract Execution Cover Sheet needed to submit a contract for review . Only the president or the executive vice president can sign these documents. Employees may be held personally responsible for unauthorized contracts, agreements or understandings.

The fully executed purchase order is our legal contract with the vendor. By accepting our purchase order, the vendor agrees to our “General Terms and Conditions” on the back of the form.

## Vendor Selection

Vendors are selected for their ability to serve the needs of ACU in the most economical and efficient manner possible. Past performance, cooperation and cost are important factors. Our vendors are chosen from local businesses as often as possible.

*Please keep the following in mind when selecting a vendor:*

1. University Purchasing maintains a stock of commonly used items on campus. These items are sold in bulk and small quantities. University Purchasing is constantly looking for the lowest overall cost of items stocked. These items may occasionally be available elsewhere on sale for less. However, for ACU overall, the cost is lower to purchase through the warehouse.
2. The editing, design and production of all materials to be seen off campus must be approved by the Director of Publications for the purposes of our image, consistency and pricing. The Director of Publications must also approve the use of any ACU seal, logo or name. Employees may be held personally financially responsible for unauthorized printing or use of the ACU seal, logo or name.

University Purchasing has provided a self-serve Depot Station for all ACU employees for their personal UPS shipping needs. The Depot Station is located in the Campus Store in the Campus Center. ACU employees can process their shipment, pay for it at the register with cash, check or credit card and leave package at the Campus Store for a UPS pick up.

*This information can be obtained in the ACU Employee Handbook*

## State Tax Exemptions

The state of Texas allows certain non-profit organizations exemptions from some state sales and use taxes. While there are a variety of myths circulating about the tax exemptions, the following information was taken from the Texas Comptroller of Public Accounts' publications.

The state of Texas does **not** assign non-profit tax exempt numbers. No number is required and no number of any kind may be used as proof of exemption from the sales or use taxes. The only state authorized way to claim the exemption is to submit the proper form to the vendor, which they are required to keep on file.

The number on the front of ACU's purchasing card is ACU's Federal Taxpayer Identification Number (used when ACU remits its employees' federal income tax withholdings and Social Security taxes to the federal government). This number does **not** have anything to do with Texas state sale or use taxes or exemptions.

While some vendors will ask for the Texas Sales and Use Tax Exemption Certification form, others will want a "number" and will accept our Federal Taxpayer Identification Number. In any case, be sure to inform the vendor that the purchase is for a tax-exempt organization and supply the vendor with whichever they ask for. If the vendor did not get the proper form and gets caught, they will be responsible for the payment of the sales or use taxes.

### Texas State Sales and Use Tax Exemptions

ACU is exempt from state sales, excise and use tax on the purchase, lease or rental of a taxable item which relates to the purpose of ACU when ACU or an authorized agent of ACU pays for the item and provides the vendor a Texas Sales and Use Tax Exemption Certification form. The departmental buyer may complete and submit the form to the vendor.

The exemption cannot be claimed when purchasing taxable items of a personal nature, even though you receive an allowance or reimbursement from ACU. If you are traveling on official business for ACU, you must pay sales tax on taxable purchases even when you are reimbursed for the actual expenses incurred.

*ACU is not exempt from the sales tax on the purchase, rental or use of motor vehicles.*

### **Texas Hotel Occupancy Tax Exemptions**

ACU is exempt from the state hotel occupancy tax when traveling on official business. ACU is only exempt from the state portion of the tax; you must pay any city or county hotel occupancy taxes that exist. To receive the exemption, submit a Texas Hotel Occupancy Tax Exemption Certificate form to the hotel or motel.

### **Claiming Exemptions in Other States**

Each state has its own procedures for claiming tax exemptions. Some allow you to submit the Texas forms; others have their own forms or procedures. Your vendor should be able to help you with information about their state. As an alternative, you can contact the state department that is responsible for state's tax laws. If you will be traveling out of state be sure to contact the SA treasurer so that he/she can attempt to have the necessary paperwork so that you can avoid paying taxes.

*This information can be obtained through the ACU Purchasing Office*



# APPENDIX



Abilene Christian University  
Students' Association  
Abilene, Texas 79699  
ACU Box 27819  
325.674.2826 Fax 325.674.2200

**Org Name:**

Date Start	/	/
Date Finish	/	/
President		
Treasurer		

Total Organization Balance:	\$0.00
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**Financial Activity Log**

Expenses = \$0.00						Income = \$0.00				
Pos	Date	Vendor	Reference		Unit Cost	QTY	Money from SA	Donations (including dues)		Total Line Value
			Item Description	Account Code				Monetary Donation	Name of Donor	
1										\$0.00
2										\$0.00
3										\$0.00
4										\$0.00
5										\$0.00
6										\$0.00
7										\$0.00
8										\$0.00
9										\$0.00
10										\$0.00

\*If you scroll down more lines will become available.

Total of Expenditures:	\$0.00
	\$0.00

For Explanation of this form and its uses please refer to the SA Financial Guidebook

## LOAN AGREEMENT PAID IN FULL

### STIPULATION:

I, XXXXXXXX, as XXXXXXXX and on behalf of hereby accept this loan from the Finance Committee of Abilene Christian University's Student's Association. I recognize that we XXXXXXXX, owe the principle amount of and any interest which may accrue if the loan defaults.

I understand that if this loan of \$\$\$\$ is not repaid in full by the date herein set, interest at the rate of %%% % will be charged on the unpaid principle as of the due date. This interest will compound XXXXXXXX.

### PAYMENT PERIOD:

The principle amount of the loan, \$\$\$\$, shall be due and paid in full on or before . The debtor has the right to request an extension of time in which to repay the loan.

### METHOD OF PAYMENT:

The sum of \$\$\$\$ on or before the date of XXXXXXXX is to be paid to the Finance Committee by method of cash, personal check, cashier's check or certified check.

### DISMISSAL OF DEBT:

Upon payment in full of the principle and any interest owed to the Finance Committee, the debt will be promptly dismissed without prejudice.

It is expressly understood that the debt created herein will continue until such time as it is paid in full, regardless of semester or school year in which it was incurred. During the course of an organization's debt, their account with the Finance Committee will be frozen, and the organization will be barred from asking for or receiving any additional monetary amounts from the Student's Association.

### GUIDELINES:

The monies given to XXXXXXXX shall be strictly used for the purpose of XXXXXXXX. All monies paid to the Finance Committee will be paid directly to the current chair or treasurer.

### CONTACT INFORMATION:

Phone Number:

Email Address:

Classification:

Position Held:

This agreement is made and entered into on this XX day of XX 20XX.

Authorized Signature \_\_\_\_\_.

Chair Signature \_\_\_\_\_.

Co-chair Signature \_\_\_\_\_.



CLEAR FORM

## TEXAS SALES AND USE TAX EXEMPTION CERTIFICATION

Name of purchaser, firm or agency	
Address (Street & number, P.O. Box or Route number)	Phone (Area code and number)
City, State, ZIP code	

I, the purchaser named above, claim an exemption from payment of sales and use taxes (for the purchase of taxable items described below or on the attached order or invoice) from:

Seller: \_\_\_\_\_

Street address: \_\_\_\_\_ City, State, ZIP code: \_\_\_\_\_

Description of items to be purchased or on the attached order or invoice:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Purchaser claims this exemption for the following reason:

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

I understand that I will be liable for payment of sales or use taxes which may become due for failure to comply with the provisions of the Tax Code: Limited Sales, Excise, and Use Tax Act; Municipal Sales and Use Tax Act; Sales and Use Taxes for Special Purpose Taxing Authorities; County Sales and Use Tax Act; County Health Services Sales and Use Tax; The Texas Health and Safety Code; Special Provisions Relating to Hospital Districts, Emergency Services Districts, and Emergency Services Districts in counties with a population of 125,000 or less.

I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate and, depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

Purchaser <b>sign here</b>	Title	Date
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NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle.

THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID.

Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.

This certificate should be furnished to the supplier. Do not send the completed certificate to the Comptroller of Public Accounts.

## ACU Preferred Vendors

University Purchasing does make vendor recommendations to the departments in a variety of purchasing categories. University Purchasing does not maintain a bid list or a list of potential vendors.

The Information Technology division specifies all computer, voice and data hardware, software, peripherals, etc. You may contact them at 325-674-2675 or ACU Box 29005, Abilene, Texas 79699-9005.

### Recommended Vendors:

Five topics are considered in selecting our recommended vendors. Your attention to them will help establish a meaningful relationship with ACU:

Price	ACU wants to purchase materials and services at prices that are competitive. Fairness will be determined by competition.
Quality	ACU purchases products of the highest quality we can afford.
Service	ACU appreciates real service. We expect information that is accurate and factual. Furthermore, once an agreement has been made with ACU to deliver a product or a service, we expect our suppliers to honor their commitments.
Performance	Evidence of the right price, quality, and service will be demonstrated by performance. ACU prefers long-term relationships to sporadic "good deals." A new vendor will be required to make significant improvements in price, quality or service, before we change from an existing supplier.
Value	Many factors are considered with respect to value (i.e. price and quality). Ultimately, a representative of the university will determine the value of a product or service to ACU. As a result, considerations other than price may determine the outcome of a particular purchase.

### Recommended Vendors

### Office Supplies

#### Warehouse

Web site: <http://www.acu.edu/purchasing>  
 Telephone: 325-674-2246  
 Fax: 325-674-6731  
 FOAP only

#### O'Kelley Office Supply Co.

Web site: [www.okelleyos.com](http://www.okelleyos.com)  
 Telephone: 325-673-6422  
 Fax: 325-673-6179  
 Purchasing card or purchase order

#### Quill Corporation

Web site: [www.quill.com](http://www.quill.com)

#### Tech Rep

Web site: none

Telephone: (800) 789-7020  
Fax: (800) 789-2015  
Purchasing card or purchase order  
Account Number: 0179968

Telephone: 325-928-4060  
Fax: none  
Purchase order only

## **Audio Visual Equipment and Supplies**

### **Warehouse**

Web site: [www.acu.edu/purchasing](http://www.acu.edu/purchasing)  
Telephone: 325-674-2246  
Fax: 325-674-6731  
FOAP only

### **Fuji Photo Film U.S.A., Inc.**

Web site: [www.fujifilm.com](http://www.fujifilm.com)  
Telephone: (972) 466-9200  
Fax: (972) 446-1329  
Purchase order only

### **Cam Audio, Inc.**

Web site: [www.camaudio.com](http://www.camaudio.com)  
Telephone: (800) 527-3458  
Fax: (972) 271-1555  
Purchasing card or purchase order

### **Lubbock Audio Visual Co. Inc.**

Web site: none  
Telephone: (800) 850-2559  
Fax: (806) 747-6939  
Purchasing card or purchase order

## **Computer Printer Supplies**

### **Warehouse**

Web site: [www.acu.edu/purchasing](http://www.acu.edu/purchasing)  
Telephone: 325-674-2246  
Fax: 325-674-6731  
FOAP only

### **Tech Rep**

Web site: none  
Telephone: 325-928-4060  
Fax: none  
Purchasing order only

### **CompUSA Management Company**

Web site: [www.compusa.com](http://www.compusa.com)  
Telephone: 325-691-9188  
Fax: 325-691-9370  
Purchasing card or purchase order

### **Toner Tiger**

Web site: none  
Telephone: 325-677-0775  
Fax: 325-677-0774  
Purchasing card or purchase order

## Printing and Copying

### Copy Stop

Web site: none  
 Telephone: 325-674-2731  
 Fax: 325-674-6329  
 FOAP only

### Quality Printing

Web site: none  
 Telephone: 325-677-6262  
 Fax: 325-677-1511  
 Purchasing card or purchase order

## Engraving, Signs, Trophies or Stamps

### Craft Design

Web site: none  
 Telephone: 325-676-7070  
 Fax: 325-676-7055  
 Purchasing card or purchase order

### Fast Signs

Web site: [www.fastsigns.com](http://www.fastsigns.com)  
 Telephone: 325-692-0173  
 Fax: 325-691-8936  
 Purchasing card or purchase order

### Stephens Rubber Stamp

Web site: none  
 Telephone: 325-677-4651  
 Fax: 325-677-5492  
 Purchase order only

## Supermarkets

### Warehouse

Web site: [www.acu.edu/purchasing](http://www.acu.edu/purchasing)  
 Telephone: 325-674-2246  
 Fax: 325-674-6731  
 FOAP only

### Sam's Club

Web site: [www.samsclub.com](http://www.samsclub.com)  
 Telephone: 325-691-5480  
 Fax: 325-691-9185  
**Purchase order only**

### United Supermarket

Web site: [www.unitedtexas.com](http://www.unitedtexas.com)  
 Telephone: 325-677-8527  
 Fax: 325-677-0594  
 Purchasing card or purchase order

### Wal-Mart Store

Web site: [www.walmart.com](http://www.walmart.com)  
 Telephone: 325-677-5584  
 Fax: none  
 Purchasing card only

### **Wal-Mart Supercenter**

Web site: [www.walmart.com](http://www.walmart.com)  
 Telephone: 325-695-3092  
 Fax: 325-695-3398

### **Silkscreening and T-Shirts**

#### **The Monogrammer**

Web site: none  
 Telephone: 325-692-6436  
 Fax: 325-695-1450  
 Purchasing card or purchase order

#### **Your Ideas Inc**

Web site: [www.walmart.com](http://www.walmart.com)  
 Telephone: 325-673-5860  
 Fax: 325-673-3564  
 Purchasing card or purchase order

### **Rent Cars**

#### **Enterprise Rent-a-Car**

Web site: [www.enterprise.com](http://www.enterprise.com)  
 Telephone: 325-690-9338  
 Fax: 325-690-0139  
 Purchasing card or purchase order

### **Paper Goods and Party Supplies**

#### **Warehouse**

Web site: [www.acu.edu/purchasing](http://www.acu.edu/purchasing)  
 Telephone: 325-674-2246  
 Fax: 325-674-6731  
 FOAP only

#### **Mayfield Paper**

Web site: none  
 Telephone: 325-673-4248  
 Fax: 325-673-5569  
 Purchasing card and purchase order

### **Flowers**

#### **Bitsy's Flowers**

Web site: none  
 Telephone: 325-672-1485  
 Fax: none  
 Purchasing card or purchase order



## **Electrical Supplies and Light Bulbs**

### **Warehouse**

Web site: [www.acu.edu/purchasing](http://www.acu.edu/purchasing)  
Telephone: 325-674-2246  
Fax: 325-674-6731  
FOAP only

### **Graybar Electric**

Web site: none  
Telephone: 325-672-2861  
Fax: 325-672-4521  
Purchasing card and purchase order

### **Regency Lighting**

Web site: none  
Telephone: 888-503-8325  
Fax: 818-901-0118  
Purchase order only

## **Hardware, Tools and Lumber Yard**

### **Warehouse**

Web site: [www.acu.edu/purchasing](http://www.acu.edu/purchasing)  
Telephone: 325-674-2246  
Fax: 325-674-6731  
FOAP only

### **Abilene Lumber**

Web site: none  
Telephone: 325-698-4465  
Fax: 325-695-9957  
Purchasing card and purchase order

### **Alamo Iron Works**

Web site: [www.aiwnet.com](http://www.aiwnet.com)  
Telephone: (800) 592-4534  
Fax: 325-658-5485  
Purchasing card or purchase order

### **Bible Hardware**

Web site: none  
Telephone: 325-673-8301  
Fax: 325-673-2164  
Purchasing card or purchase order

### **Lowe's Home Improvement Warehouse**

Web site: [www.lowes.com](http://www.lowes.com)

### **Home Depot**

Web site: none

Telephone: 325-692-2727

Fax: 325-692-6500

Purchasing card or purchase order

Telephone: 325-690-1032

Fax: 325-795-5401

Purchasing card or purchase order