TREASURER’S GUIDE
2013-2014

Associated Student Activities

240 HUB-Robeson Center
University Park, PA 16802

(814) 865-1947
asaoffice@psu.edu

studentaffairs.psu.edu/hub/finance
PREFACE

New and Returning Organization Treasurers:

As the liaison between your organization and Associated Student Activities (ASA), you have the responsibility of maintaining your organization’s financial records and authorizing club expenditures. Your ability to plan ahead, ask questions, turn in original itemized receipts, and write legibly will enable you to successfully execute the majority of transactions in our office.

This updated Treasurer’s Guide helps provide student organization treasurers with basic information regarding ASA fiscal policies and procedures. This guide (also available online at studentaffairs.psu.edu/hub/finance under “References”) will be a useful reference when managing the financial affairs of your organization.

Due to the varying complexities of the more than 900 recognized student organizations, this guide cannot possibly answer all your questions. For this reason, I highly encourage all treasurers to bring their questions to the staff of ASA, room 240, HUB-Robeson Center, (814) 865-1947. The office is open from 8 a.m. to 5 p.m., Monday through Friday, except for University holidays. We will be glad to offer any assistance, referrals or advice that will help you better manage your student organization’s financial needs.

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

Jill A. Leidy
Associate Director/Treasurer
# TABLE OF CONTENTS

INTRODUCTION .................................................................................................................. 5  
what is ASA? .......................................................................................................................... 5  
Location/Office Hours .......................................................................................................... 5  
Staff .................................................................................................................................... 5  
How To Open An ASA Account ............................................................................................ 5  
TYPES OF FUNDS IN YOUR ACCOUNT ............................................................................. 6  
Unrestricted Funds - Fund Source ‘30’ .............................................................................. 6  
UPAC Allocated Funds - Fund Source ‘10’ ......................................................................... 6  
Activity Fee Funds - Fund Source ‘40’ (Standing Allocation from UPAC) ....................... 6  
RESPONSIBILITIES OF THE TREASURER ..................................................................... 7  
INCOME PROCEDURES ...................................................................................................... 9  
General Income Information .............................................................................................. 9  
Making A Deposit .................................................................................................................. 9  
Deposit Slip .......................................................................................................................... 10  
Donors Requesting A Tax Receipt For Donations ................................................................. 11  
Donors Not Requesting a Tax Receipt For Donations .......................................................... 11  
PSU Department Wants To “Transfer” Funds Into Your Account ....................................... 11  
Special Revenue And Revenue From Admission-Charged Events ..................................... 12  
Games Of Chance, Raffles, And Lottery Revenue ............................................................... 12  
Funds Collected In The Evening Or Over A Weekend ......................................................... 12  
Interest On Your Account ................................................................................................. 12  
EXPENSE PROCEDURES ................................................................................................... 13  
General Expense Information .............................................................................................. 13  
What is an Original Itemized Receipt? .................................................................................. 13  
Purchase Orders (PO) .......................................................................................................... 14  
Purchase Orders Are Valid For 1 Year .................................................................................. 15  
Closing a Purchase Order .................................................................................................... 15  
Voiding a Purchase Order .................................................................................................... 15  
Check Request Form ............................................................................................................ 15  
Reimburse Expenses ............................................................................................................ 15  
Pay Invoices Directly ............................................................................................................ 15  
Donation to a Non-Profit Organization ............................................................................... 16  
Dues and Registration .......................................................................................................... 16  
Reimburse the Treasurer for Expenses .............................................................................. 16  
Pay For Services ................................................................................................................... 16  
Transfer Money From One Organization To Another ......................................................... 16  
Reimburse Department/College For Student Organization Expenses .............................. 16  
Mileage Reimbursement/Per Diem Check Request Form .................................................... 17  
Signatures Required ............................................................................................................ 17  
Mileage Reimbursement ...................................................................................................... 17  
Per Diem Reimbursement .................................................................................................... 17  
Wire Transfers ..................................................................................................................... 17  
Payment To International Companies .................................................................................. 18
INTRODUCTION

What Is ASA?

The Office of Associated Student Activities (ASA) is the financial office for all recognized student organizations. ASA’s primary functions are that of banker, accountant, paymaster and advisor on financial matters. ASA provides a purchase order and check writing service.

ASA is responsible for the custody of the student organizations’ funds and insures that those funds are used in accordance with the University, ASA, and the University Park Allocation Committee (UPAC) policies. In accordance with The Pennsylvania State University’s policy on the financial affairs of recognized student organizations, all recognized student organizations are:

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

Location/Office Hours

240 HUB-Robeson Center
University Park, PA 16802
Office (814) 865-1947
Fax (814) 863-5524

8 a.m. to 5 p.m., Monday – Friday (We are closed on University Holidays.)

Staff

The ASA office employs four full-time staff and additional student staff. We are here to help you. Please ask questions!

How To Open An ASA Account

Your organization must first be recognized by the Student Activities office, located in 209 HUB. As soon as your organization is active, the treasurer (who MUST be listed as the treasurer on eStudentUnion) will need to come into the ASA office (240 HUB) to set up an account. You will be given an ASA organization/account number that will be used for all your transactions.

NOTE: Your Organization must have an active status with the Office of Student Activities in order to use utilize your ASA Account.
TYPES OF FUNDS IN YOUR ACCOUNT

There are 3 different types of Fund Sources:

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

**UPAC Allocated Funds / Fund Source “10”:**
Organizations can request funding from UPAC (University Park Allocation Committee) for Student Activity Fee funds. A Student Activity Fee is collected from students every semester, and UPAC allocates a portion of these funds to student organizations to enhance the out-of-class experience. Please contact UPAC at (814) 863-4016, upac@psu.edu, or in 208 HUB-Robeson Center for more information.

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

When using UPAC allocated funds it is very important to select the appropriate Fund Source (10) and Object Codes on each Check Request and/or 1099 Payment Request form.

**Activity Fee Funds/ Fund Source “40” (Standing Allocations from UPAC):**
These funds are allocated to affiliated organizations by UPAC or funded directly from the budget office based on direction from the Student Activity Fee Board (SAFB).

**NOTE:**
- *It is the organization’s responsibility to initiate correspondence with UPAC for possible funding. Every organization that receives UPAC funding is subject to an audit by UPAC to ensure compliance with the allocation of Student Activity Funds.*
- *All allocated UPAC funds that are remaining in an organization’s account at the end of the fiscal year (June 30) will be returned.*
RESPONSIBILITIES OF THE TREASURER

Keep A Financial Ledger
The records you keep are considered your organization’s official records. We would suggest using Excel or another spreadsheet application. These records should be transferred to the next elected treasurer. Seven years of records must be kept at all times.

Monitor Your Transaction Report
You may request a detailed transaction report from ASA at any time so that you can ensure that our records and the records that you keep are in agreement. Only the treasurer or advisor can request this report. ASA can e-mail the report to the treasurer or advisor upon request.
- Transaction reports can also be viewed on the ANGEL web site. Please contact the Student Affairs Information Technology office at (814) 865-7210 (222 Boucke Building) to receive access.

Liaison Between Your Organization And ASA
YOU are responsible for the financial transactions of your organization. The role of treasurer requires that certain transactions are only to be done by you. These transactions include requesting a transaction report, submitting check requests, picking up checks, requesting a transfer, updating the Treasurer Card, retrieving mail from the Treasurer file, and opening/closing an account. (Executive officers are not permitted to do any of these.)

Sign Off On All Expenditures
As the treasurer, you are required to sign all check requests, transfers, and invoices. (Purchase Orders can be signed by those that you authorize on the Treasurer Card).

Appoint Those Authorized To Sign Purchase Orders
On the Treasurer Card, you may appoint up to 3 individuals to be authorized to request and sign Purchase Orders.

Pick-Up Checks
You are responsible to pick up and sign out processed checks in a timely manner. You or the payee are the only one authorized to pick-up checks.

Maintain An Up-To-Date Treasurer Card
This card is used by our office every day to aid in notifying you of problems with requests or processing transactions. Delays occur when this information is illegible or not up-to-date. The information on this card should be updated when a new treasurer is elected or the information has changed.
Check Your Treasurer File Weekly
Each organization has a Treasurer File in the ASA office. These files contain unpaid bills, check requests that need more documentation, donation deposit slips, and other financial correspondence. It is extremely important that you check your file regularly.

Correctly Complete All Request Forms And Write Legibly
Completely fill out all forms and attach the proper documentation. Please take the time to write legibly on all forms. We need to be able to read what you write. If the handwriting is not legible, there will be a delay in processing your request.

Use Full Organization Name And Account Number On All Correspondence
It is extremely important that you use your full Organization Name and 4-digit Organization Number. We have over 1000 organizations and many have the same acronym. For example, ASA could be Associated Student Activities, African Student Association, Acoustical Society of America, Alpha Sigma Alpha, Armenian Student Association, or Asian Students Association.
INCOME PROCEDURES

General Income Information

When collecting funds for your organization, you may accept cash or checks. ASA cannot process credit card transactions. Checks must be made payable to your organization and deposited in a timely manner. These funds are always deposited into your Unrestricted account (Fund Source “30”) to be used as the organization sees fit.

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

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

Departments and Colleges wishing to contribute to your organization must submit a SRFC (Special Request for Check) to their finance office. ASA is on a different accounting/budget system from the University, so funds cannot be transferred directly. Please see page 11 for more information on transfers from PSU Departments.

If an individual or business is making a contribution or donation to your organization and requests a tax receipt, the payment MUST be handled through the Office of University Development (OUD) office. ASA cannot create or provide organizations with a tax receipt. Please refer to “Donors Requesting A Tax Receipt for Donations” on page 11 for more information on gifts and donations, as well as contact information for the OUD office.

Making A Deposit

All money should be totaled and organized as stated below:

Checks:

- Checks should be made payable to your organization, dated, and signed.
- When receiving checks always make sure the check reads correctly and is completely filled out and SIGNED.
  - Unsigned checks and checks six months or older (this varies depending on issuer; please refer to each check to verify language) cannot be deposited.
  - An incorrect legal line will be cashed at the face value.
  - Checks from Foreign banks cannot be accepted.
- Taking a few seconds to review the checks before a deposit saves a lot of time and corrections to your deposits.
- Checks need to be endorsed with the organization’s name or stamped with your endorsement stamp. Endorsement stamps may be purchased from ASA at the organization’s expense. Please see an ASA staff member for details.
Returned (Bounced) Checks From Bank
The reason we ask you to deposit your funds in a timely manner is because the longer checks are held before the deposit is made, the higher the chance a check will be returned to us. When checks are returned, it’s usually for insufficient funds. ASA will deduct the amount of the check from your organization’s account and place a copy of the check and deposit receipt in the organization’s Treasurer File. It is your responsibility to contact the individual to make good on or replace the check with a new one. You can usually re-deposit a check one additional time unless it has been marked “do not re-deposit.” If it is marked “do not re-deposit,” ask for a new check or cash from the check issuer.

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

Coins:
- Coins may be wrapped if you have enough for a wrapper ($0.50 for pennies, $2.00 for nickels, $5.00 for dimes, and $10.00 for quarters).
- If you have a lot of loose coin, for example $50.00 worth, ASA can run the loose coin through our coin counter and receipt it for the deposit. This can be done at the time you are making the deposit. The coins do not need to be separated, but please check and remove any debris and any damaged, wet, or sticky coins. Bent coins can damage the coin sorter.
- *ASA has a limited supply of bill and coin wrappers available for organizational use.*

Deposit Slip
When you have your check, bill, and coin totals, you will then fill out a deposit slip.
- Fill in your organization’s full name & 4-digit account number
- Fill in the activity code (if you have one)
- Fill in the bill, coin, and check totals where specified
- Fill in the grand total for the deposit.
- Complete the Object Code break down. You will state the amount and description for each category. This information will appear on your Transaction Report.
  - *If you collect $20 in dues from 10 different people, you would use Object Code: “41001 Dues”, Description: “Fall 2013”, Amount: “ $200.00”

*Object Codes are available in our office or online at studentaffairs.psu.edu/hub/finance, under “Treasurer Tools”.*

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

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

Occasionally, an outside donor will give a gift to an organization without the organization’s knowledge. When we are notified of the gift from OUD, we will deposit the money into your organization’s account and give you notice of the gift by placing a memo in your Treasurer File along with any details we received of the donation (including the donor’s name and address).

Penn State University will send an official receipt acknowledgment thanking the donor for the gift, but it is highly recommended that any organization receiving a donation personally thank the donor. This can be done by sending a letter or thank you card. ASA can provide your organization with note cards and envelopes upon request.

If you have any questions about gifts and how to handle any gifts you receive directly, please contact the ASA staff, or the OUD office directly at:

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

Donors Not Requesting A Tax Receipt For Donations

Donations can be deposited directly into your ASA account if a tax receipt is not requested.

PSU Department Wants To “Transfer” Funds Into Your Account

Because ASA is on a different accounting and budget system than the rest of the University, departments can not electronically transfer funds directly into your ASA account.

The procedure for PSU Departments to give funds to an Organization is as follows:
- The department \textit{MUST} write a check made payable to your organization by a transaction in their system called SRFC (Special Request for Check)
- Have the check sent to our office – Your Organizations’ name, c/o ASA, 240 HUB-Robeson Center, University Park, PA 16802
- A hard copy letter should be included stating what the money is for and identifying the department sending the funds

Once we receive the check (which can take up to ten days), we will automatically deposit the funds into your account as long as the check is accompanied by the letter stating where the money came from.
Special Revenue And Revenue From Admission-Charged Events

There are specific guidelines and a review process for admission-charged events. Please see page 22 for details. In addition, ASA will work with student organizations on a case-by-case basis for assistance with record keeping for special purpose revenue collections.

Games Of Chance, Raffles, And Lottery Revenue

A separate ASA account must be opened for all Small Games of Chance revenue. The Treasurer must bring a copy of the Small Games of Chance License to ASA when setting up the account. See page 23 for more details on small games of chance.

Funds Collected In The Evening Or Over A Weekend

If your organization is collecting funds after hours or over a weekend, it is strongly recommended that you do not hold onto these funds. For your protection, the funds should be placed in the night vault at the Penn State Federal Credit Union, located at 102 HUB-Robeson Center.

- Call University Police Services – (814) 863-1111
- Police Services will escort you (from wherever you are on campus) to the Penn State Federal Credit Union (102 HUB-Robeson Center)
- Put money in a sealable bag/envelope (ASA can provide this beforehand)
- Clearly mark the bag with your “organization’s name” and “Bag to be picked up by ASA”
- Police Services will use their key to open the vault for you.
- Leave a voice message at (814) 865-1947 to notify ASA of the deposit.
- Stop by ASA the next business day to make the final deposit into your account.

Interest On Your Account

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

General Expense Information
There are several different forms of payment depending on who you are paying/reimbursing. It is the treasurer’s responsibility to make sure the correct form is used, filled out properly, and has the proper documentation attached.

NOTES:

- **Individuals are not permitted to pay out of pocket for “services” (speaker, DJ, performer, referee, instructor, etc.) on the Organization’s behalf and get reimbursed.** “Services” are required to be paid through the 1099 process. Please see “1099-Form: Payment for Services” on page 19.

- **AN ORIGINAL RECEIPT MUST ALWAYS BE PRESENT IN ORDER TO RECEIVE REIMBURSEMENT.** This is ASA’s policy in accordance with University guidelines. Original receipts eliminate the possibility of duplicate reimbursement. If a request is turned in without proper documentation, it will be returned to the treasurer and no reimbursement will be given.

- **FOOD RECEIPTS must show an itemized listing detailing purchases made.** Alcoholic items will be excluded for reimbursement.

- **Student organization funds may NOT be used to reimburse and/or pay for ANY ALCOHOL AND/OR WEAPONS/AMMUNITION.**

- **Due to the cost associated with printing checks, ASA will only process requests of $2.00 or more.** If the amount of reimbursement requested is less than $2.00, we ask the organization to please refrain from submitting the request until additional expenditures are incurred. Regardless, the individual shall be reimbursed for all expenditures provided all other conditions are met. Please contact a staff member with any questions or concerns.

What is an Original Itemized Receipt?

- Includes vendor’s name, address and date
- A detailed listing of what was purchased and clearly states the items were paid.
- Restaurant receipts MUST include an itemized list of what was ordered and paid – not just the credit card slip. A tip can be included in the reimbursement.
- Internet receipts MUST include a printout showing the items purchased, billing information, the amount paid, payment method, and the individual’s name that paid.

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

**NOTE:** Credit card statements are not valid receipts for this or any expense because they are not itemized.
**Purchase Orders (PO)**

Purchase orders are the most convenient method of payment to a vendor because no one individual needs to pay with their own money and then seek reimbursement from the organization. The treasurer can authorize up to three additional group members to get purchase orders by adding names to the Treasurer Card. (Those individuals are ONLY authorized to get a purchase order. They cannot sign Check Requests or any other requests.) Whenever possible, use a purchase order when purchasing goods or services from a vendor.

A list of common vendors that accept and don’t accept purchase orders is available online at studentaffairs.psu.edu/hub/finance under “References”. ASA has contracted with The Daily Collegian for a special rate on advertising, see page 30 for more details.

If the vendor accepts purchase orders follow these steps:

- Place the order with the vendor and ask for a cost estimate.
  (use 240 HUB-Robeson Center, University Park, PA 16802 as the billing address)
- Bring the estimate to our office and we will give you a purchase order, which both a representative from our office, and your authorized PO representative, must sign.
- Give the purchase order to the vendor. This is “payment” for your order.
- You are now done. … It is now in the vendor’s hands to complete the billing. The vendor will send the invoice to ASA, referencing the purchase order number, and we will automatically send a check.

If the vendor *does not* accept purchase orders:

- Someone can pay the bill out-of-pocket, obtain an itemized receipt, and seek reimbursement through the treasurer.
- The treasurer can bring an invoice to ASA, sign off on it, and we will write a check made payable to the vendor.
- You can have the vendor invoice your group. The bill will be sent to our office and we will place it in your treasurer file. The treasurer will be required to sign off on the invoice before it can be paid.

When a Purchase Order is generated, the monies are encumbered and not available for use. For example, if you have $100 in your Unrestricted account and you generate a PO in the amount of $60, you will only have $40 available to be used even though the $60 is still in your account.

A Purchase Order can only be invoiced once. For example, an Organization can’t purchase t-shirts from a vendor, receive them, pay the vendor and then use that same PO for a future order.

**NOTE:** We will only automatically pay bills if a purchase order has been issued. If a purchase order has not been issued, we will put the invoice in your Treasurer File and we **WILL NOT PAY** the vendor until the treasurer signs off on the bill. This is why a purchase order works so well. A purchase order already has a signature, authorizing the expense and requires no further action from the treasurer.
Purchase Orders Are Valid For 1 Year
All purchase orders are valid for one year from the date the PO is generated.

Closing a Purchase Order
Purchase Orders are automatically closed when an invoice is received and paid, as long as the invoice references the PO. At that point, if the Purchase Order was greater than the invoiced amount, the remaining balance on the Purchase Order will be released back into your account, no longer being encumbered.

Voiding a Purchase Order
If a Purchase Order is no longer needed, you will need to ask ASA to void the Purchase Order. Otherwise, those funds will remain encumbered and not available for use. To void a Purchase Order you need to bring the original PO into the ASA office and ask for it to be voided. If you gave the Purchase Order to a vendor but then cancelled your order, you will need to ask the vendor to give the PO back to you.

NOTE: ASA cannot void a purchase order unless the original copy provided to the student organization is returned.

Check Request Form
Check requests are the method used to reimburse an individual for expenses incurred on the club’s behalf, to pay an invoice directly to the vendor, make a donation, or to pay dues.

NOTE: Checks will be made payable to the person who incurred the expense. For example, if a parent’s credit card was used, the check will be made payable to the parent not the student.

It takes three to seven business days to process a check, depending on the volume of check requests being submitted to the ASA office. When submitting your request, you can ask the ASA staff for an estimated time. Checks can be processed to be picked up by the treasurer or payee or can be mailed directly to the payee. The treasurer must indicate on the form their preference for pick-up or mailing.

Reimburse Expenses
The check request form is used to reimburse an individual for expenses paid out of pocket. You MUST attach an itemized receipt showing what was purchased and that the dollar amount was paid. (Again, individual organization members can not pay a vendor directly for services and get reimbursed.)

Pay Invoices Directly
If you receive an invoice from a vendor, you may attach it to a check request form for the payment to be processed or you may bring the invoice in to ASA to stamp the invoice with our vendor invoice stamp and then fill out the necessary information.
Donation to a Non-Profit Organization

The check request form must have two signatures - the treasurer, as well as another officer or the advisor. When making a donation to a non-profit organization a formal donation letter must be included with the check request. This can be a simple letter to the non-profit stating that your organization is making a donation. The letter must include: name of the non-profit; amount of donation; and the name of your organization.

Dues and Registration

Throughout the semester, many groups will need to pay national dues or pay registration costs. Instead of having individuals pay out-of-pocket for any registration or dues, ASA can process one large check. The following is needed in order for us to write a check:

- a list of student names who are having dues/registration paid
- an official form that states how much dues/registration is per person

This information can usually be found on your organization’s Web site or in your organization’s handbook. Once this documentation is obtained, the treasurer must fill out and sign a Check Request form.

Reimburse the Treasurer for Expenses

Treasurers can be reimbursed for expenses as long as the proper receipts are attached with no additional signatures required. If the reimbursement is to the treasurer for a refund in which a deposit was made (i.e. dues, registration fee, etc.) or for a mileage/per diem reimbursement the advisor must co-sign the request form, as well as one additional officer.

Pay For Services

When paying for a service it is important to find out if the vendor is incorporated. If they are, they can be paid with the regular check request form. If they are not incorporated, you need to follow the guidelines of the 1099 payment. See page 19 for details.

Transfer Money From One Organization To Another

If your group needs to pay or donate money to another Student Organization, fill out the light blue transfer form. We can transfer the money from one student organization account to another without having to physically write a check. You must attach documentation to support the transfer. For example, an invoice from the other organization, a copy of minutes from your meeting or a letter stating why you are transferring the money.

Reimburse Department/College for Student Organization Expenses

Often a Department/College will pay for a Student Organization’s expenses up front and then want reimbursed. The process for reimbursement is as follows.

- The department will write up a detailed invoice on department letterhead, telling us what was paid (list services, i.e. travel, registration, supplies, etc.) and the amount they are asking to be reimbursed.
- Make a copy of the IBIS back-up (this is the documentation in their system)
- The “Invoice” and IBIS back-up can be sent directly to ASA or given to an organization representative to bring into the ASA office
- The treasurer will need to sign off granting permission for the invoice to be paid.
- A check will be processed made payable to “Pennsylvania State University”
Mileage Reimbursement/Per Diem Check Request Form

Mileage and Per Diem are flat rates to reimburse individuals for their travel expenses related to your organization’s business. Flat rates are used in lieu of gas or food receipts.

Signatures required:  (If signatures are missing, the request cannot be processed.)

- Individual requesting reimbursement (the payee)
- Treasurer
- Co-Signing Officer (can not be the payee)
- If the treasurer is also the payee, then the advisor AND another officer must sign

NOTE: Mileage/Per Diem reimbursements can only be submitted after a trip. Any requests turned in prior to travel dates will be held for processing until after the trip.

Mileage Reimbursement:
The current reimbursement rate when using a private vehicle will vary depending on gasoline prices. When filling out this form, go to [http://guru.psu.edu/TravelRates/](http://guru.psu.edu/TravelRates/) or ask ASA for the current rate. This rate covers wear and tear of a vehicle, as well as the cost of the driver’s personal insurance and gasoline.

Per Diem Reimbursement:
Students traveling on organizational business can opt to receive a per diem instead of collecting receipts for a later reimbursement. ASA follows University policy in determining per diem for student travel, which varies depending on where the student is going.
Visit [http://abs.psu.edu/travelrates/](http://abs.psu.edu/travelrates/) to find out how much an individual may request.

Wire Transfers

When other means of payment have been exhausted, a wire transfer may be utilized to transfer funds to an outside vendor. Please confer with a full-time ASA staff member to see if your organization meets the criteria to warrant sending a wire transfer.

Wire transfers should be:

- Used for emergency purposes only
- Not of a routine nature
- Utilized only after exhausting other payment methods (purchase order, check, etc.)

The following information is required to complete a wire transfer:

- Primary Financial Institution (where the funds are being wired to)
  Information including name of institution, address, RT/ABA/Swift number
- Further Credit Financial Institution (if applicable)
  Information including name of institution, name and account number
- Final Credit Account
  Information including name, address, phone number and account number
- Additional Instructions (if applicable)
- Completed check or wire request form, signed by organization treasurer.
**Payment to International Companies**

When making a payment to a company located outside of the United States, ask if they accept a check in US dollars. If so, we can process the check request in the normal manner. If they do not accept the check in US dollars, we will need to pay them in the form of a wire transfer. ASA will allow a limited number of wire transfers per organization in an academic year. It is the organization’s responsibility to work with the vendor to obtain wire instructions in order to complete the transfer (such as account numbers, SWIFT/ABA number, etc.).

**Cash Advance**

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

Consultation with a full-time ASA staff member is necessary to determine whether the organization may utilize a cash advance. Only one cash advance can be taken out for an organization at a time.

A check is issued by the treasurer to a designated individual. The check can then be cashed at the Penn State Federal Credit Union, located on the first floor of the HUB-Robeson Center, free of charge with two forms of ID.

**Closing out a Cash Advance**

It is the treasurer’s responsibility to make certain that the outstanding cash advance is closed out within one week. The full amount of the advance in either original receipts and/or unused money must be returned to ASA to close out the advance. When receipts are returned, the expense can be applied to Unrestricted or Student Activity Fee funds (where applicable).

**NOTE:** Remember that this cash advance is only an advance of your organization’s money. Failure to close out the cash advance can result in your organization’s account being frozen and you will lose all privileges that come with being a recognized student organization. Your organization will also be referred to the Student Activities office for disciplinary action.

**On-line Purchases**

ASA will work with all student organizations to give them the ability to order products, book flights and/or conference registration(s) on-line without having to use a member’s own private credit card that would need to later be reimbursed by the club. Please see page 29 for more details.
1099 REQUEST FORM: PAYMENT FOR SERVICES

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

The following services are just a few impacted by this policy:

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

There are certain rules or policies that need to be followed depending on the classification of the payee. These classifications include non-incorporated companies, individuals, and PSU employees.

Payee is a Non-Incorporated Company:

The company must provide its valid Federal Tax Identification or Employer Identification Number (EIN) on the contract/invoice, not a Social Security Number (SSN). Once the contract process is completed by the student organization (see page 25 for contracts), the treasurer must submit a 1099 request form to accompany the contract. This request will be processed through the Accounting Operations office located in the James Elliott Building (requiring a minimum of ten days to process).

Payee is an Individual:

Non-Employee Information Form needs to be filled out and signed by the payee. This document allows PSU to collect the necessary information so the payment can be processed smoothly. This form must be submitted with the 1099 request form.

The individual must provide their own SSN or individual EIN number (the EIN number must be associated with the payee). Any payment to an individual, regardless of which number is used, is processed through the Accounting Operations office. Once the contract process is completed by the student organization (see page 25 for contracts), the treasurer must submit a 1099 request form. It takes a minimum of ten days to process a check. If the date submitted is too close to the service date listed on the contract/invoice, ASA will not process the payment until after the event date to ensure the service has been provided before payment has been made.
Payee is Penn State University Employee:

Exempt Employees:
Payments to Exempt employees can be made through Penn State Payroll as a SUPP (Supplemental) payment if approved by the employee’s human resources office and meets the requirements for the supplemental pay. This should be determined during the program registration process. Please work with the employee to find out if a supplemental payment will be approved. If a supplemental payment is not permitted, than the employee must obtain and supply an EIN in order for any payment to be processed.

Non-Exempt Employees:
Non-exempt employees are NOT permitted to receive any supplemental pay. If a non-exempt employee wants to provide a service to a student organization, then that individual must obtain an EIN number from the IRS, and provide that EIN number in place of a Social Security Number for all paid contracts/invoices.

Wage/Work Study:
Wage/work study employees are not permitted to receive 1099 qualifying payments due to Penn State University guidelines. There are two payment options for a Wage/Work Study employee who provides a service to a student organization:

- The payee can obtain an EIN number from the IRS and provide that number in place of a Social Security Number on all contracts/invoices.
- The payee can be hired as a wage employee to perform the contracted duties. This employment would be listed as a separate position for the payee, and payment would be made via direct deposit, with taxes already taken out. Please note that student wage/work study employees are not allowed to be paid for more than 20 hours per week during the fall/spring semesters, and not more than 40 hours during the summer. Many times this option is not ideal since any wage payment could impact the number of hours allowed at the payee’s other job, or put the payee into overtime. The contracting student organization will be responsible to pay any overtime fees if this occurs.

**NOTE:** Penn State University does not permit any employee (full time, part time, fixed term, wage/payroll, or work study) or any individual who has been employed by the University at any point during the current tax reporting year (who will therefore receive a W2 from Penn State) to receive 1099 payments. All Recognized Student Organization payments are considered payments from Penn State University.
ASA uses the following guidelines when determining how to properly report cash and non-cash awards and gifts. ASA will report the details to the applicable offices outlined below:

<table>
<thead>
<tr>
<th>STUDENT RECIPIENTS:</th>
<th>*Cash Awards</th>
<th>Gift Cards</th>
<th>Awards of non-cash items (Plaques, Trophies, etc.)</th>
</tr>
</thead>
<tbody>
<tr>
<td><em>All monetary awards to students will be posted to the recipient’s Bursar account through the Loans and Scholarships office</em> 308 Shields Building 863-2585</td>
<td><em>Gift cards of $100.00 or more: The dollar amount is posted as an award through the Loans and Scholarships office to the recipient’s bursar account.</em></td>
<td><em>Gift cards $99.99 or less: No reporting is necessary.</em></td>
<td><em>The value of a non-cash award item valued at $100.00 or more is reported to the Loans and Scholarships office 308 Shields Building 863-2585</em></td>
</tr>
<tr>
<td>Cash Award/Gift Form Required</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FACULTY/STAFF RECIPIENTS:</th>
<th><em>All monetary awards to employees are processed and reported to the Payroll office. 101 James Elliott Bldg. 865-7621 Recipients will receive these awards with their monthly pay, with taxes already taken out.</em></th>
<th>Gift cards of $100.00 or more: The dollar amount is reported to the Payroll office. 101 James Elliott Building 865-7621 The appropriate taxes will be taken out of the recipients’ monthly pay. Gift cards $99.99 or less: No reporting is necessary.</th>
<th>The value of a non-cash award item valued at $100.00 or more is reported to the Payroll office for proper tax reporting. 101 James Elliott Bldg. 865-7621</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Award/Gift Form Required</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NON-STUDENT/ NON-EMPLOYEE RECIPIENTS:</th>
<th>Cash award recipients of $100.00 or more must provide Social Security Numbers for proper tax reporting.</th>
<th>Gift card recipients of $100.00 or more must provide Social Security Numbers for proper tax reporting. Gift cards $99.99 or less: No reporting is necessary.</th>
<th>Recipients of non-cash awards of items valued at $100.00 or more must provide Social Security Numbers for proper tax reporting.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Award/Gift Form Required</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Organizations should not pay cash directly to recipient and seek reimbursement.

**NOTE:** All gift cards and non-cash awards must include the recipient’s name and PSU ID#, (social security number for non-student/non-employee recipients) on the check request form.
ADMISSION-CHARGED EVENTS ON-CAMPUS GUIDELINES

The following are University guidelines that must be followed if your organization is holding an admission-charged event on campus. An Organization is permitted to charge however much it wants for event admission, but must remember to administer tickets to individuals and complete a Ticket Accountability form in ASA PRIOR to the event.

$0.50 Impact Fee:
All tickets sold for $5.00 or more for an on-campus event must include a mandatory $0.50 Impact Fee. The Impact Fee is a tax imposed by the local municipality for extra expenditures due to the occurrence of paid events within the municipality. The organization needs to collect and deposit 50 cents for every ticket sold.

Tickets:
The Union and Student Activities Marketing Office (232 HUB, 814-865-5620) will print custom tickets for organizations free of charge. Please contact the Marketing Office in room 232 HUB to review ticket needs.

NOTE: If the event is on-campus and less than $5.00, any ticket will suffice, but the Ticket Accountability Form still needs to be completed for proper event recording.

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

Return Tickets and Make Deposit:
After the event, you must bring all unsold tickets, as well as the funds collected from sold tickets, to our office. Based on how many tickets are returned to our office, we can figure out how much the deposit should be. It is at this time that we will deposit the funds into your organization’s Unrestricted account. We will also deposit the Impact Fee funds directly into the University’s holding account (for those events that cost $5.00 or more). The ASA staff can help you fill out your deposit slip when an Impact Fee is involved.

NOTE: These steps must be followed unless your organization’s ticket sales are being handled by the Center for Performing Arts (CPA) or the Bryce Jordan Center. If you have any questions, please contact the ASA Office.
GAMES OF CHANCE, RAFFLES, AND LOTTERY
GUIDELINES

Process to run a Small Game of Chance

Complete a Program Registration Form (online or in 125 HUB) and meet with a program registration advisor. If you reserved space online at www.reservations.psu.edu, this form was completed as part of this process and you should schedule a meeting with Stephanie Mullin (sjm33@psu.edu).

Complete a Small Games of Chance Application which can be found at the website listed above. You will need to complete the application titled “Eligible Organization Games of Chance Application.” The President, Treasurer and Secretary (Schedule B on the application) must be listed on the application along with the person or persons responsible for running and organizing the games (Schedule C on the application). The application must be notarized. Notary services for this application are available free of charge at the Willowbank Office Building, 215 HUB and 237 HUB. The following documents must be submitted with the application.

- A letter verifying you are a recognized student organization. This can be obtained through Stephanie Mullin in 125A HUB or the Office of Student Activities in 209 HUB.
- Certificates from completed background checks for the President and Secretary of the organization. Background checks can be completed at https://epatch.state.pa.us/Home.jsp. There is a $10 fee per person.
- A current Membership roster with address and/or phone numbers and email for all members.
- A check or money order for $100. If a prize is valued over $1000, you will also need to obtain a special raffle permit which costs an additional $25.
- If it is the first time your organization is applying for a small games of chance license, a copy of the constitution and bylaws.

Once a Small Games of Chance License is obtained, provide a copy to Stephanie Mullin in 125A HUB.

If hosting a raffle, tickets must be printed through the USA Marketing Office in 232 HUB.

A separate ASA account must be opened for all Small Games of Chance revenue. The Treasurer must take a copy of the license to ASA in 240 HUB to set up an account.

A Small Games of Chance Prize Form must be submitted to the ASA office within 5 business days of the close of the game for any prizes awarded valued over $600. The form must include the name, address and social security number of the winner so that the University can issue a W-2G form as required by law at the end of the year.
Mandatory Reporting Requirements

An annual report must be submitted by February 1st for the previous calendar year (January-December). The report should be filed electronically at www.revenue.state.pa.us/SGOC. The following information will be required as part of the report. The following information is required to be reported by the law:

- Gross revenue collected from small games of chance
- Total expenses associated with small games of chance
- Total prizes paid
- Number of W-2G forms issued
- Total gross winnings reported on W2-G forms
- Proceeds
- Amount of proceeds used for public interest purposes

All records related to a Small Game of Chance must be retained for two years by the sponsoring organization. Records must include the following:

- All sales invoices
- Gross receipts from each game of chance
- The cost of each game of chance and other related expenses
- Total of all prizes paid out for each game and each prize’s cost or fair market value
- Proceeds from each game
- Total for items b.-e. by each operating day, operating week, calendar month, calendar year, and licensed term
- Details as to how proceeds from games of chance were used or distributed
- A record of any prize where a W-2G must be issued
- A list of winner’s names and addresses for prizes over $100
- For merchandise prizes, a sales invoice showing the purchase price of the prize, or if donated, a written statement from the donor indicating the fair market value of the prize

General Information

- A prize for a single chance in any game may not exceed $1000 unless a special raffle permit is obtained.
- No prizes may exceed $5000 due to Penn State’s ability to ensure proper tax compliance for prizes over $5000.
- Student organizations which do not follow the proper procedures for recording and/or reporting small games of chance activity may be referred to the Student Organization Conduct Committee and disciplinary sanctions may be given.
- Failure to comply with the Local Options for Small Games of Chance Act may result in civil penalties and/or suspension or revocation of your license.

For additional information please visit the website below:
CONTRACT GUIDELINES

When someone is performing a service for your student organization on-campus you must obtain a contract known as a University Standardized Agreement. Bands, DJs, instructors, referees, and speakers performing on campus are just some examples of when a contract is required. At least 4 weeks prior to your event, begin the program registration process in room 125 HUB. Here is some information to help you better understand the contract process.

When do you need to obtain a contract?
- Anytime you hire a performer, speaker, DJ, instructor, referee, etc. (any individual or company that is providing a professional service) on campus.
- Anytime you hire a speaker on campus and paying honoraria, meals, lodging and/or travel costs.
- If you are renting equipment and a technician is being paid to operate the equipment.
- If an outside entity requires a contract for the student organization to engage in business.
- If you are not sure, ASK!

Where is the Event Located?
The venue for the event determines where the student organizations should obtain their contract.
- Events taking place in Residence Hall space will need to obtain contracts from one of the Residence Hall Areas, where the space is reserved.
- Events taking place in Schwab or Eisenhower Auditorium will need to obtain contracts from the Center for Performing Arts, where the space is reserved.
- Events taking place in the Pasquerilla Spiritual Center will need to obtain contracts from the Spiritual Center, where the space is reserved.
- Events taking place in Heritage Hall will need to obtain contracts from the Robeson Cultural Center.
- Events taking place in all other location will need to obtain contracts from Union and Student Activities

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

Vendor Agreement Is Required If or When:

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

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

Vendor Agreement Is *NOT* Required If or When:

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

Pre-Travel Registration Form & Itinerary REQUIRED

All student and/or student organization travel utilizing UPAC or ASA funds must complete the Student Travel Registration Form and submit a detailed travel itinerary prior to the departure date. The Student Travel Registration Form must be submitted to 230 HUB. Student Organization travel includes, but is not limited to, all modes of transportation, lodging, registration, and meals for conferences, meetings, competitions, performances, service trips, field trips and student organization retreats. Failure to complete this form thoroughly and accurately prior to travel will result in the individual and/or student organization not being eligible for reimbursement for travel expenses.

NOTE: Club Sports, Team Sports, & THON canning trips have this information built into their processes and no separate pre-travel registration is needed.

Contacts for Travel

Please contact the following individuals for specific travel policies and the process for registering organization travel:

<table>
<thead>
<tr>
<th>Classification</th>
<th>Contact</th>
<th>e-mail</th>
<th>phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Club Sports</td>
<td>Tommy Otterbine</td>
<td><a href="mailto:tommyo@psu.edu">tommyo@psu.edu</a></td>
<td>865-1650</td>
</tr>
<tr>
<td>Team Sports</td>
<td>Dayna Wenger</td>
<td><a href="mailto:dmh136@psu.edu">dmh136@psu.edu</a></td>
<td>863-9530</td>
</tr>
<tr>
<td>‘Thon canning</td>
<td>Rules &amp; Regs</td>
<td><a href="mailto:rules.regulations@thon.org">rules.regulations@thon.org</a></td>
<td>865-0510</td>
</tr>
<tr>
<td>All other organizations</td>
<td>Galen Chelko</td>
<td><a href="mailto:gmc5@psu.edu">gmc5@psu.edu</a></td>
<td>867-5028</td>
</tr>
</tbody>
</table>

Approved Transportation

**Bus:** Regardless of fund source, to charter a bus, the company must be listed on the Risk Management’s approved charter bus list (http://www.controller.psu.edu/Divisions/RiskManagement/vendors/buslines/). These companies have met the University’s insurance requirements. “Paid” receipts are required for reimbursement.

**Airfare:** Students may book their own air travel using any nationally recognized airline through the airline itself, a travel agency, or the internet. “Paid” receipts are required for reimbursement. Due to higher costs associated with individual ticket prices, they may be reimbursed prior to travel provided the organization submits the Pre-Travel Reimbursement form and agrees to the following: If an individual is reimbursed for travel prior to the trip and then does not go on the trip, it is the Organization’s responsibility to collect the reimbursed amount and redeposit it back into the organization’s ASA account.

Personal Vehicle Use

For person vehicle use and/or per diem expenses see page 17 for more detail.
Travel Abroad

Recognized Student Organizations traveling outside of the 50 United States and the District of Columbia must adhere to University Policy FN-20 (http://guru.psu.edu/policies/FN20.html).

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

VEHICLE RENTAL RESERVATIONS

Fleet Operations is part of The Pennsylvania State University and provides a full range of vehicle services to the University community. Your organization may reserve a University vehicle for travel on ORGANIZATIONAL BUSINESS ONLY. For current pricing visit Fleet Services web site at http://www.transportation.psu.edu/transportation/fleet/vehicle.

Request For Vehicle Lead Time:

2 Business Days - Sedans
2 Business Days - Vans (10 or 15 passenger)
5 Business Days - Trolley (30 passengers)
5 Business Days - Bus (44 passengers)

Reservation Process

- A Vehicle Rental request must be completely filled out and signed by the treasurer
- ASA Staff will review the form for proper signatures, driver information, price calculations and authorization.
- A purchase order will be issued for the estimated dollar amount and signed by an authorized purchase order signer
- ASA will fax the Vehicle Request form to the Fleet office for scheduling
- A Fleet representative processes the form, assigns a reservation number, and inform ASA of the completed reservation.

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

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

ASA will work with all student organizations to give them the ability to purchase goods and Non-UPAC funded domestic travel, which includes transportation and conference registration(s) on-line, without having to use a member’s own personal credit card that would need to later be reimbursed by the club. The orders must be placed on a secure and reputable website. Lodging cannot be processed with the purchasing card. All pre-travel policies apply when using the purchasing card.

If your organization is interested in placing an on-line purchase, you will need to do the following:

1. Contact a full-time ASA staff member to set up an appointment.
2. Stop by the ASA office to discuss the process and to pick up the required paperwork that must be completed before the day of the appointment.
3. You MUST email the web address/link to the full time ASA staff member that you are working with prior to the appointment.
4. E-mail the list of items that you are going to be ordering in the body of the e-mail, including the product number and cost.

**NOTE:** Your organization must have the available funds to cover the entire cost of the purchase. At the beginning of the on-line appointment, an ASA Purchase Order will be generated that will encumber the funds.

The on-line appointments are approximately 30 minutes long or less, and need to be scheduled in the morning (8:15am until 11:15am) as afternoons tend to be an extremely busy time in the ASA office. UPAC funds may be used to purchase goods only. The ASA office must have received a copy of the allocation letter from UPAC prior to the appointment. If it appears that the appointment is going to run over the 30 minute mark, you will be asked to schedule another appointment at a later date to finish the purchase.
THE DAILY COLLEGIAN ADVERTISING

ASA has a contract with The Daily Collegian which allows all ASA account holders a special rate for advertising when using a purchase order.

ASA will provide you with a purchase order that includes the ad description, size, and run dates. You will need to take it, along with the Insertion Order form (if applicable), to The Daily Collegian office, located in the James Building at 123 South Burrowes Street. Contact The Daily Collegian at 814-865-2531 for further information and acceptable file types.

To qualify for the discounted rate:

- Provide a Purchase Order to The Daily Collegian
- A MINIMUM OF TWO DAYS before the ad’s run date
- If providing a paper copy of the ad – you will need to fill out an Insertion Order form (available in the Collegian office, making sure that the size, description, and run dates of your ad are noted.)
- If providing an electronic copy of the ad – you do not need the Insertion Order form

Print Advertising Rate for Fall/Spring 2013-2014 is $9.54 per column inch

Web Site Advertising Rates for Fall/Spring 2013-2014 are as follows:

<table>
<thead>
<tr>
<th>Position</th>
<th>Size</th>
<th>Location</th>
<th>Weekly Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Leaderboard</td>
<td>728 x 90</td>
<td>Top of Page</td>
<td>$60</td>
</tr>
<tr>
<td>Leaderboard Button</td>
<td>200 x 90</td>
<td>Right of Leaderboard</td>
<td>$45</td>
</tr>
<tr>
<td>Medium Rectangle</td>
<td>300 x 250</td>
<td>Right of Top Article</td>
<td>$45</td>
</tr>
<tr>
<td>Medium Rectangle</td>
<td>300 x 250</td>
<td>Right Side, Lower on Page</td>
<td>$45</td>
</tr>
<tr>
<td>Medium Rectangle</td>
<td>300 x 250</td>
<td>Within Story (not home page)</td>
<td>$45</td>
</tr>
<tr>
<td>Banner Ad</td>
<td>468 x 60</td>
<td>End of Story, Left Side of Page</td>
<td>$45</td>
</tr>
<tr>
<td>Page Curl</td>
<td>75 x 75 Opens to 500 x 500</td>
<td>Top Right of Screen, Uncurls When Moused Over</td>
<td>$60</td>
</tr>
</tbody>
</table>
CLOSING AN ASA ACCOUNT

In order to close an ASA account, the organization must first be listed as “Inactive” with the Student Activities office (located in 209 HUB).

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

- If donating the remaining funds to another student organization:
  Attach the letter to a Transfer form. Submit the completed Transfer form to ASA, and the funds will be distributed, and ASA will close the account.

- If donating the remaining funds to an outside charity:
  Attach the letter to a Check Request form. Submit the completed Check Request form to ASA, and ASA will process a check. ASA can file the check for the treasurer to pick up, or mail it directly (please include a separate letter for the charity to send with the check), and ASA will close the account.

- If dispersing the funds among the remaining officers in the organization:
  Attach the letter to the appropriate number of 1099 Payment/ Award/Gift forms. These funds, regardless of amount, will be directly deposited into the recipients’ bursar account. If the amount to be disbursed to individuals is greater than $500.00, the officers must work with ASA and the Student Activities office to determine the appropriate disbursal.

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

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

Liability Insurance Coverage for Recognized Student Organizations
Recognized student organizations have coverage to a general liability and non-owned auto liability insurance policy for third parties. A copy of this policy is available online at http://www.studentaffairs.psu.edu/hub/studentactivities under the student organizations link.

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

Checks Returned In The Mail
If we mail a check and it gets returned to us as undeliverable, we will put the check in your file to be picked up. If you would like to have the check mailed again with a different address, it will be your organization’s responsibility to do so.

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

Off-Campus Events
For off-campus events, your organization should still give out tickets to verify funds collected. These tickets can be hand-made or pre-made (@ office supply store). You are not required to collect the Impact Fee, regardless of what your admission fee is.

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

Additional Documents on the Web
This guide, along with a list of Object Codes, vendors that do and don’t accept purchase orders, a glossary and definitions document, as well as samples and tips, are available online at studentaffairs.psu.edu/hub/finance.

This publication is available in alternative media on request. Penn State is committed to affirmative action, equal opportunity, and the diversity of its workforce. U.Ed. STA 14-08